



རྒྱལ་འཛིན་གཞུང་སྐྱོང་དང་ཐབས་ཤིག་སྤེལ་ཁང་།

Royal Institute for Governance and Strategic Studies

TOWARDS PROMOTING A CORRUPTION-FREE COUNTRY

*Learning from the Experiences of Denmark, Finland,
Hong Kong, New Zealand and Singapore*

April 2023

"I will not be corrupt, and I will not tolerate corruption in others"
His Majesty The King

© 2023 Royal Institute for Governance and Strategic Studies (RIGSS)

Yeshey Ohm Dhendup, Assistant Research Officer

All rights reserved. Publication of the Royal Institute for Governance and Strategic Studies (RIGSS).

All materials contained within this document are protected by RIGSS and may not be reproduced, distributed, displayed or published without prior permission.

For permission and information, please contact the following:

Mailing Address:

Royal Institute for Governance and Strategic Studies (RIGSS)

Phuentsholing, Bhutan

Postal Code: 21101

Telephone: 05-252447

Email: info@rigss.bt

ISBN 978-99980-766-3-1

Table of Contents

Introduction	1
1. Denmark	4
1.1 Historical reforms in the civil service	4
1.2 Strong legal framework	7
1.3 Law enforcement agencies	8
1.4 International network	9
1.5 Conclusion	10
2. Finland	11
2.1 Trust and Ethical values	11
2.2 Civil service regulation	13
2.3 Strong legal framework	13
2.4 Law enforcement agencies	16
2.5 Transparency and media	18
2.6 International network	19
2.7 Conclusion	19
3. Hong Kong	21
3.1 Independent anti-corruption agency	21
3.2 Integrated three-pronged attack	22
3.3 Education and awareness	23
3.4 Enforcement rights and resources to the anti-corruption agency	24
3.5 Competency of the anti-corruption agency	25
3.6 Accountability measures	25
3.7 Private sector corruption	26
3.8 National and international network	26
3.9 Conclusion	26
4. New Zealand	27
4.1 Values of social respectability	27
4.2 Merit-based public service	27
4.3 Strong legal framework	28
4.4 Law enforcement agencies	29
4.5 Protection to complainants	29
4.6 Conclusion	30
5. Singapore	31
5.1 Independent anti-corruption agency	31
5.2 Political will	32

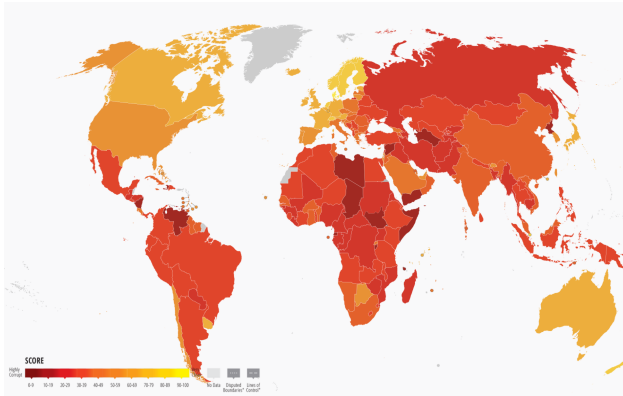
5.3 Strong legal framework	32
5.4 Enforcement rights and resources to the anti-corruption agency	34
5.5 Competency of the anti-corruption agency	34
5.6 Education and awareness	35
5.7 High wages for public servants	35
5.8 Red tape and loopholes	36
5.9 National and international network	36
5.10 Conclusion	37
Conclusion	38
References	43
Annexures	51

List of Acronyms

ACB	Anti-Corruption Branch
ACC	Anti-Corruption Commission
ACO	Anti-Corruption Office
ACT	Anti-Corruption and Transparency
ADB	Asian Development Bank
APEC	Asia-Pacific Economic Cooperation
CAG	Controller and Auditor-General
CID	Crime Investigation Department
CoE	Council of Europe
CPI	Corruption Perception Index
CPIB	Corrupt Practices Investigation Bureau
CRHC	Corruption Reporting and Heritage Centre
eGAP	e-Government Action Plans
EU	European Union
FBI	Federal Bureau of Investigation
FATF	Financial Action Task Force
GNH	Gross National Happiness
GRECO	Group of States against Corruption
GPAC	Global Programme Against Corruption
IACCC	International Anti-Corruption Coordination Centre
ICAC	Independent Commission Against Corruption
MLS	Money Laundering Secretariat
MP	Member of Parliament
NAO	National Audit Office
NATO	North Atlantic Treaty Organisation
NCBS	National Corruption Barometer Survey
NIA	National Integrity Assessment
OECD	Organisation for Economic Cooperation and Development
OSCE	Organisation for Security and Cooperation in Europe
PAP	People's Action Party
PCA	Prevention of Corruption Act
PCO	Prevention of Corruption Ordinance
PM	Prime Minister
POWER	Public Officers Working to Eliminate Red-tape
PS21	Public Service for the 21st Century
RCSC	Royal Civil Service Commission
RIGSS	Royal Institute for Governance and Strategic Studies
RHKPF	Royal Hong Kong Police Force

SCS	Singapore Civil Service
SDGs	Sustainable Development Goals
SEA-PAC	South East Asia- Parties Against Corruption
SFO	Serious Fraud Office
SØIK	Serious Economic and International Crime
SPF	Singapore Police Force
TI	Transparency International
UK	United Kingdom
UN	United Nations
UNCAC	United Nations Convention Against Corruption
UNODC	United Nations Office on Drugs and Crime
US	United States
WGI	World Governance Indicators
WTO	World Trade Organisation
ZIP	Zero-In-Process

Introduction

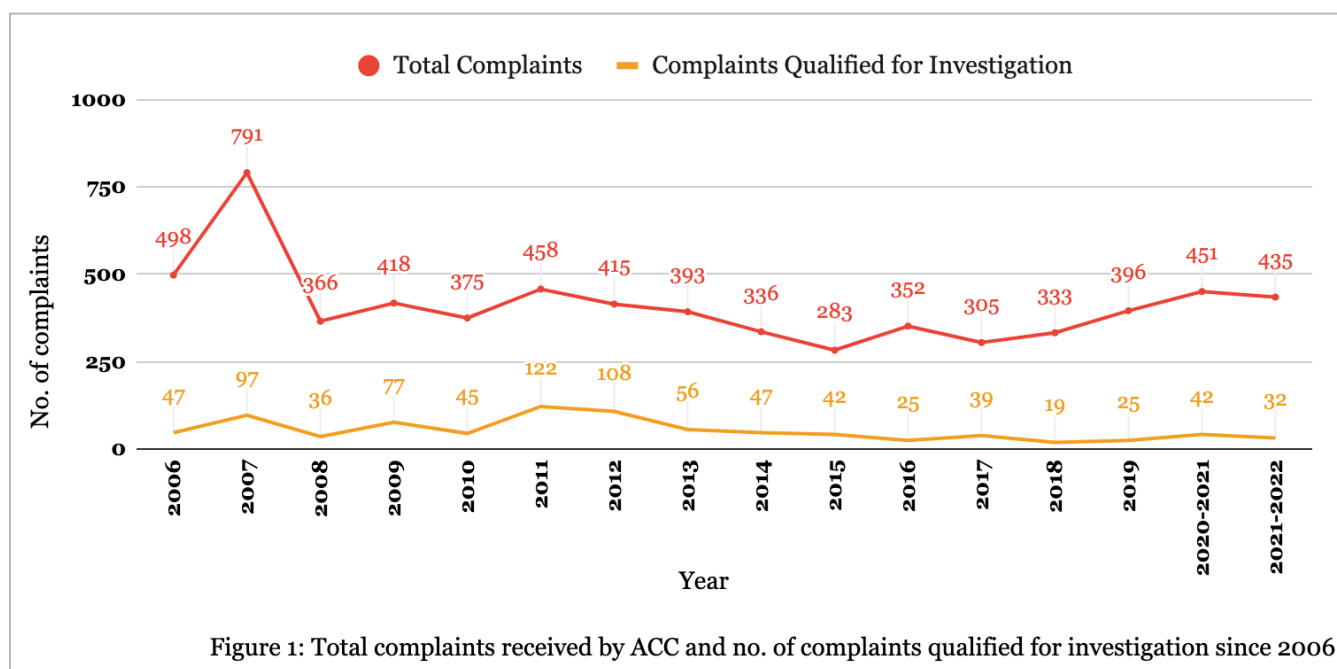


Source: Transparency International

Corruption, in broad terms, is the “misuse of entrusted powers for private gain”, which is said to “erode trust, weaken democracy [and] hamper economic development” (TI, n.d.). The most common measure of corruption is Transparency International’s (TI) Corruption Perception Index (CPI). Based on the level of perceived corruption in the public sector, the CPI rates countries on a scale of 0 (highly corrupt) to 100 (very clean). Bhutan fared well in its feat to curb corruption, placing 25th out of 180 countries with a score of 68 in the 2022 CPI (TI, 2023), an improvement compared to its ranking when it first joined the CPI in 2012 (33/176 with a score of 63). However, Bhutan has been ranking sixth in the Asia Pacific Region since 2012 and scoring 68 consecutively for the past five years (*Annexure 1*). The World Bank Institute’s World Governance Indicators (WGI) also includes a ‘Control of Corruption’ measure that assesses the perceived extent to which public power is used for personal gains (WGI, n.d.). The WGI rates the countries on a scale ranging from +2.5 (very effective) to -2.5 (very ineffective) and consequently allocates a percentile ranking. In 2021,

Bhutan scored 1.55 with a percentile of 90.4, a decrease from 1.66 and 93.8 in 2020 (*Annexure 2*). In Bhutan, the Anti-Corruption Commission’s (ACC) National Integrity Assessment (NIA) measures corruption in selected public agencies on a scale of 0 (highly corrupt) to 10 (very clean). The NIA 2019 national score was 7.97, indicating a good level of integrity in public agencies in the country (ACC, 2019).

The ACC is the sole agency in the country that investigates corruption-related cases in the country. Under the Royal Decree issued by the fourth *Druk Gyalpo*, the commission was established on 31st December 2005. Among many others, the Royal Decree emphasised the need for a small developing country like Bhutan to fight and root out corruption (ACC, n.d.). As a Constitutional Body, the ACC operates independently without any form of external and political interference and functions with three core mandates of public education, corruption prevention and investigation. Notwithstanding the ACC’s concerted efforts to bring down corruption, corruption cases in Bhutan have been rising; the average number of complaints received per month increased from 25 in 2020 to 36 in 2021 (ACC, 2022-a). The ACC registered 435 cases between 2021-2022, of which 32 qualified for investigation (*Figure 1*), 69 were shared with agencies for sensitisation, 94 were shared with agencies for action, 66 were carried forward for information enrichment exercises, and 174 cases were dropped (ACC, 2022-a). Abuse



of function and conflict of interest caused due to the lack of transparency, accountability, manipulation of budgets, etc., were reported as the most common corruption forms in Bhutan (TI, 2022).

Bhutan is at a pivotal juncture with major transformative reforms underway in both the public and private sectors. Under the farsighted leadership of His Majesty The King, Bhutan is striving to achieve its goal of not only becoming a developed country but one that is amongst the most dependable and trustworthy in the world. Establishing a strong system of accountability and integrity by curbing corruption will be critical in our efforts towards that goal. Our performance on the CPI needs to align with the image and values of a Gross National Happiness (GNH) country and the new country brand of “Bhutan Believe”. As a country often referred to as the happiest country on earth or the last Shangri-La, being the least

corrupt country is perhaps the most suitable position to strive for.

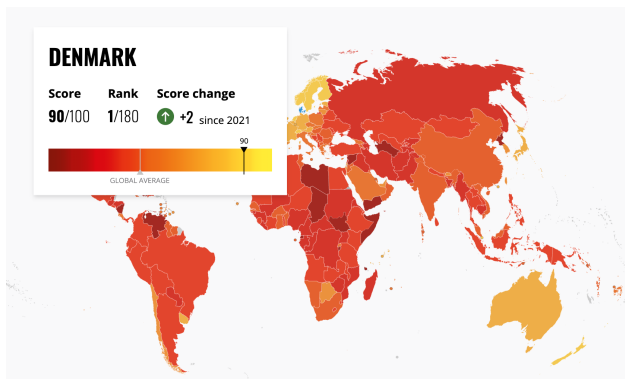
Reducing corruption will not only help increase citizen confidence in the government and its machinery, but also help attract international credence. Additionally, the principles of anti-corruption align with those of good governance, which is an important pillar of GNH, Bhutan’s guiding development philosophy. Establishing the rule of law with a transparent, effective, efficient and accountable government is an integral part of good governance and also the defining feature of a corruption-free country. According to the United Nations Office on Drugs and Crime (UNODC, n.d.-a), corruption is closely associated with governance, and they have a two-way causal relationship with each other. The lack of a strong foundation for good governance in a country provides a fertile ground for corruption to flourish, and likewise, corruption prevents the enforcement of

good governance principles. Bad governance structures and political instability are often cited as the main reasons for the high corruption rates in corrupt African countries like Somalia and South Sudan (Mlambo et al., 2019).

Thus, to help our policymakers in their effort to curb corruption in Bhutan and enhance good governance, this report presents a compilation of good practices in combating corruption from Denmark, Finland, Hong Kong, New Zealand and Singapore which are among the least corrupt in the world. Like Bhutan,

Singapore and Hong Kong depend on a single anti-corruption agency to address corruption. Denmark, Finland and New Zealand were rated as the least corrupt countries in the 2022 CPI. Hence, some prominent takeaways from their experiences in combating corruption are underlined below to provide a point of reference for Bhutan to learn from. Though most of their approaches may not be directly applicable in the Bhutanese context, especially given the socio-economic discrepancies, lessons derived from their experiences could help guide us in the right direction.

1. Denmark



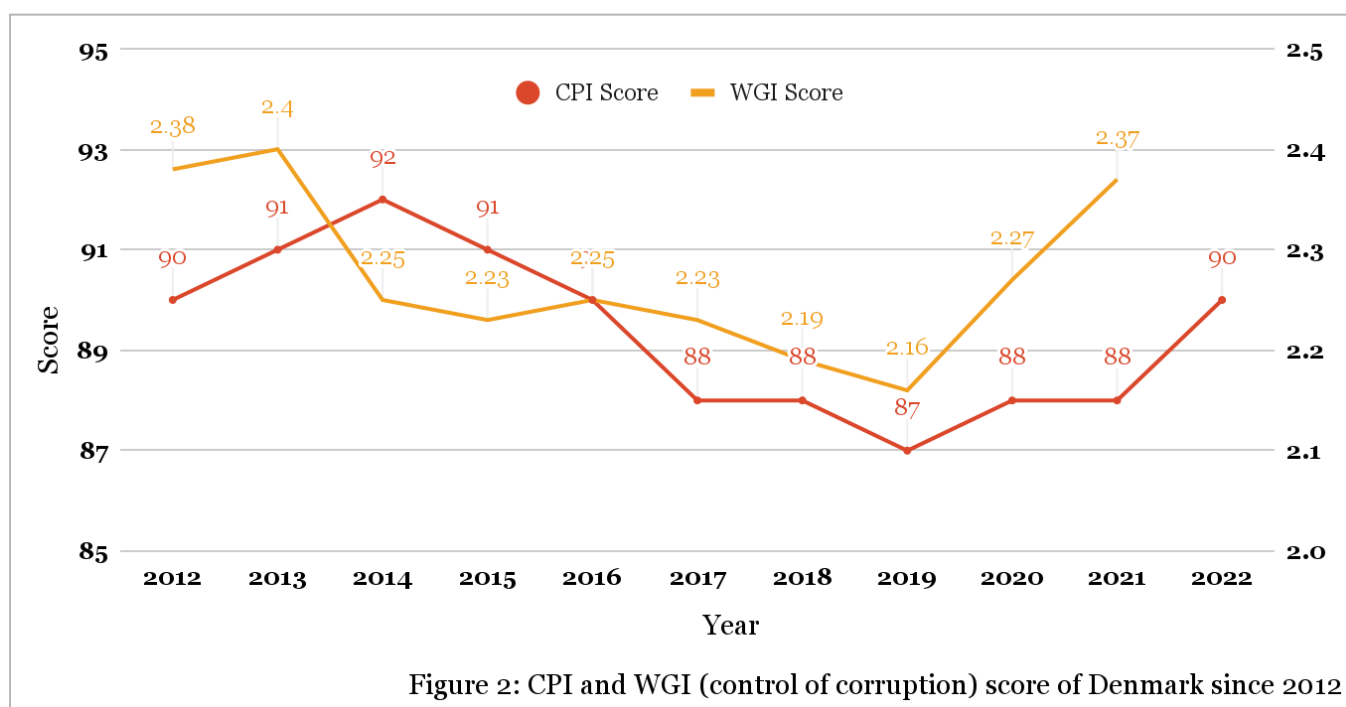
Source: Transparency International

1.1 Historical reforms in the civil service

Denmark has long been known for its exemplary accomplishment in corruption control and has consistently been ranked among the least corrupt countries in the world. Denmark placed first in the 2022 TI's CPI ranking and has never been ranked lower than fourth since the inception of the assessment in 1995 (TI, 2023). Similarly, Denmark was never placed lower than second in the 'control of corruption' indicator of the WGI ranking. In 2021, Denmark scored 2.37 (*Figure 2*), placing in the 100th percentile (*Annexure 2*) in the measurement (WGI, n.d.). Social scientists often cite the phrase 'getting to Denmark' as an analogy to rebuilding weak and corrupt places into functional ones (Jensen, 2015). For example, Fukuyama states "everyone would like to figure out how to transform Somalia, Haiti, Nigeria, Iraq or Afghanistan into Denmark" (2011, p.14).

Denmark's achievement in curbing corruption can be traced back to a number of historical reforms introduced by its monarchs since 1660. The political crisis that ensued in Denmark after its defeat in

the wars of the 16th century forced the nobles to transfer most of their powers to the king, thereby transforming the government from an elective monarchy to an absolute monarchy (Mungiu-Pippidi, n.d.). The first step taken by the Danish kings to institute the rule of law was adopting the concept of 'ethical universalism' by minimising the rank system. Previously, the nobles were entitled to various privileges from the king, such as tax exemption, land ownership, etc., which gave them substantial influence in society (Jensen, 2018). The monarchs withdrew the political power held by the Danish nobility, abolished their monopoly over land-owning and reduced their hold over the royal offices (Jensen, 2014). Under the rule of the absolute king, all the citizens, irrespective of their social status, were considered equal. Further, the system of appointing and promoting people directly by the king was retracted, and officials were recruited based on their qualifications and performance. The aristocrats in Danish society who largely dominated the civil service were gradually replaced by bourgeois bureaucrats (Mungiu-Pippidi, 2015). By the beginning of the 19th century, only ten per cent of the civil servants were from noble families (Jensen, 2018). The monarchs believed that civil servants of non-noble origin would be more likely to be loyal to the king as they did not possess political agendas, unlike the nobles (Jensen, 2018). These changes brought about a meritocratic system of office and further promoted social equity and homogeneity in the country (Ardigó, 2018).



To build a strong foundation for monarchism, the leaders emphasised creating an efficient council of civil servants loyal to the king and the state by introducing various reforms in the system. The civil servants had to take an oath of loyalty to the king with the promise to uphold the king's regulations and abide by the values of honesty and diligence when performing their duties (Jensen, 2015). People serving in the highest offices swore the oath in the king's presence, and those lower did it in the fact of the king's representative. The oath of office acted as a form of personal contract between the monarch and his servants and instituted a bond of loyalty between them (Jensen, 2014). This system of oath-taking laid out the standard and specification of what was expected from those assuming office in the Danish civil service (Jensen, 2018). The office of *Generalfiskal* was also established to investigate fraud and abuse cases against officials of the royal office. In addition, they

were responsible for ensuring that the interest of the king and the state were upheld at all times (Jensen, 2014).

A law on rank was adopted in 1671, which empowered the king to grant honourable titles of rank and attendant privileges to both civil servants and their families. This arrangement further enhanced the practice of meritocracy in the system, which recognised and rewarded dutiful and competent officials (Jensen, 2018). Moreover, to ensure efficient checks and balances in the administration, the *supplikker* system was institutionalised. People were allowed direct access to the monarch for applications against negligence and incompetence in the civil service. Citizens were also allowed to petition and seek advice on other daily issues pertaining to their personal and professional lives (Jensen, 2018). Such an arrangement increased the possibility of detecting corruption and other malpractices in the

administration, thereby greatly aiding its prevention (Jensen, 2014). Furthermore, this practice of petitioning also opened a channel for communication between the king and his subjects.

To further strengthen the rule of law in the country, special attention was given to the establishment of the judiciary by the Danish government. The Danish Law set specific prerequisites for judges in the judiciary. The judges were required to be *uberygtede* and *vederhæftige*, meaning that people convicted or guilty of dishonourable acts were prohibited in office (Jensen, 2014). Starting in 1736, with the institution of the law examination at the University of Copenhagen, it was made compulsory for judges to possess a formal law degree before attaining office (Mungiu-Pippidi, 2013). This degree was instituted to improve their skills and knowledge of Danish rules and regulations. The law graduates gradually got absorbed into the bureaucratic offices, which further contributed to the professionalisation of the civil service. To minimise the risk of bribes and embezzlement, the judges were also required to have sufficient personal wealth to meet their personal and financial obligations. Similarly, civil servants in the customs and tax offices were obliged to deposit a guarantee before swearing into office (Jensen, 2014). By 1821, the requirement for a law degree was extended to all civil servants (Jensen, 2018). These reforms significantly brought down corruption in the civil service.

In 1814, after their defeat in the Napoleonic wars, Denmark was hit by a severe economic crisis which bankrupted the

country (Johnston, 2013). The financial distress also led to an increase in corruption and embezzlement among the civil servants as it was becoming nearly impossible to get by with their meagre salaries (Mungiu-Pippidi, n.d.). The sudden increase in misconduct in public offices started aggravating the citizens as they often fell victim to such crimes. Fearing a revolution similar to that in France, the king started taking even more stringent actions against corrupt civil servants and adopted a zero-tolerance approach to corruption and malpractices. Corrupt officials were suspended and sentenced to life imprisonment (Mungiu-Pippidi, n.d.).

Further, to address the rise in embezzlement cases, officials from the Danish Chancellery were sent to various provinces to review the administration in the local and regional offices. This initiative to strengthen crown surveillance was instrumental in reducing corruption and fraudulent practices in the system. Bureaucrats found guilty were charged according to Danish law, often resulting in life imprisonment (Jensen, 2018). As a result of these inspections, the inefficiency in the system's standard audit and accounting procedures was realised. Thus, a new law with a detailed strategy for checks and balances in state accounting was introduced. By imposing a clear separation of civil servants' personal and private funds, the law also terminated the right of civil servants to borrow from public funds. This system of borrowing enabled official debt to increase to the point where repayment became impossible, as it was difficult for civil servants to exercise responsibility, especially during economic

distress (Jensen, 2015). Additionally, since low wages were often cited as the reason for malpractice by the civil servants convicted of crimes related to corruption, by the end of the 19th century, the salaries of public officials were raised substantially. With the pay raise, civil servants became part of the well-to-do middle class in Denmark; they were also warranted pensions on retirement, amounting to around two-thirds of their salary (Jensen, 2014).

Such reforms in the civil service gradually transformed the Danish administrative system into a Weberian one. The system revolved around written rules with a clear division of labour and competency-based appointments. The strong will of the rulers to reduce maladministration in the system gradually brought down the rate of bribery and corruption in the country by the 19th century (Jensen, 2014). Though the legislations were primarily enacted to preserve the power of the absolute monarch, over time, they enabled the establishment of a civil service corps that put the king and the country above their interests. The monarchs demonstrated a strong will to curb corruption in the civil service by consistently and fairly condemning corrupt activities at all levels of the bureaucracy. Most of these administrative and legal reforms continued even after Denmark transitioned to a constitutional monarchy.

1.2 Strong legal framework

The first Penal Code criminalising bribery, embezzlement and fraud in the civil service was introduced in 1676 (Jensen, 2014). Civil servants were prohibited from both giving

and receiving gifts, and people who reported on such activities were rewarded. Severe penalties such as life imprisonment and loss of office were imposed on those guilty of criminal activities. The Danish Law of 1683 also established an explicit ban on forgery by civil servants. Embezzlement was viewed as ‘theft from the crown’, and the king specifically issued the law on the penalties regarding such offences, which included penal labour (Ardigó, 2018). These legislations were further reviewed in 1840, describing the crimes in greater detail and introducing a new set of penalties. In the former law, punishments and penalties were fixed irrespective of the scale of the crime, which did not provide any incentive for public officials to abide by it (Jensen, 2014). Furthermore, to strengthen the ordinance on money laundering crimes, the Danish Anti-Money Laundering Act was enacted in 2018 (TI, 2018).

Presently, Denmark has over 20 laws on corruption and related offences that hold both individuals and legal entities liable (Mirzaev, 2022). Corruption in Denmark is illegalised under sections 122 and 144 of the Criminal Code of Denmark, money laundering under section 290 and secret commissions under section 299(2) (*Criminal Code of Denmark*, n.d.). The Danish Criminal Code differentiates bribery of officials from bribery of individuals. It also specifies the three types of bribery, namely, active public bribery (section 122), passive public bribery (section 144) and private bribery (section 299(2)). The first two types of bribery cover corruption in the public sector, which dictates a penalty of three to six years to those convicted; the third covers corruption in the private sector with an imprisonment

term of one to six years (Mirzaev,2022). Active bribery is when the briber takes on the illegal act, and passive bribery is when the recipient of the bribe prompts the action (Schmith, 2019). In the public sector, giving or promising gifts to a public servant to persuade the official to do personal favours or refrain from performing the rightful tasks is considered a corrupt offence. These offerings may not necessarily be made directly to the public official; giving presents to the friends and relatives of the worker is still considered a crime. Similarly, in the private sector, receiving, demanding or accepting gifts when a person offers to do so is regarded as corruption (Lindgreen, 2004).

Additionally, since 2007, a code of conduct for public officials that dictates the values and principles, freedom of expression, the duty of confidentiality and the acceptance of gifts was also instated (Ardigó, 2018). The “*God adfærd i det offentlige*” (good behaviour in the public sector) guideline for the officials in the public sector was also instituted in December 2017 to oversee matters pertaining to gifts, entertainment and conflicts of interest (Ardigó, 2018). Whistle-blowers in Denmark are protected under section 227 of the Constitution, which warrants employees’ right and duty to report irregularities in public service and protects them from dismissal (Ardigó, 2018). To implement the EU Whistle-blower protection directive (EU 2019/1937) and to further strengthen the protection of whistle-blowers, Denmark passed a new legislation in June 2021 (Dell & McDevitt, 2022). In addition, the Danish Corruption Act of 2002 obligates the government, including ministers, to publish details on

their income and property. The Political Parties Act and the Public Funding Act were also adopted to control malpractices in politics. Regulations such as the public nature of party financing and mandatory disclosure of all donations above € 2700 to cover campaign and party financing in Denmark are included in the Acts (Ardigó, 2018).

Danish court proceedings are published in their judicial journal, *Ugeskrift for Retsvæsen*, which is accessible to the public on a fee-paying subscription basis or from public libraries (Dell & McDevitt, 2022). To augment coordination and information-sharing between agencies in fighting corruption, the Ministry of Justice launched a forum on anti-corruption in 2014 (UNCAC, 2016). Moreover, Denmark also has a money laundering forum to strengthen cooperation between authorities when combating money laundering issues. They are responsible for collecting, recording, transferring, coordinating and processing information regarding money laundering cases (UNCAC, 2013).

1.3 Law enforcement agencies

Though Denmark does not have a set anti-corruption agency, the Public Prosecutor for Serious Economic and International Crime (SØIK), instituted in 1973 under the Ministry of Justice, is one of the leading organisations overseeing corruption and bribery in the country. The SØIK team comprises several officials from various backgrounds, such as prosecutors, investigators, police officers, legal advisors, analysts and economists. They conduct investigations on corruption-related

complaints and report on various economic crimes, including money laundering (UNODC, n.d.-b). The SØIK has an asset recovery unit that assists the police in tracking the proceeds of crime and analysing financial flows in complicated economic crimes (UNCAC, 2013). Denmark's national financial intelligence unit, the Money Laundering Secretariat (MLS), also supervises money laundering, financing of terrorism and illicit financial flows. The MLS also has a special helpline for reporting possible suspicious transactions in both the private and public sectors (UNCAC, 2013). Though the MLS usually relies on national documents such as registers and banking reports for case evaluations, with a court order, they can also obtain personal information from the people in question (FATF, 2017). The Parliamentary Ombudsman, established in 1955, is responsible for addressing citizens' complaints and concerns about government activities, including corruption reports. The Danish law requires the Ombudsman to be a law graduate and cannot serve on any local council. They also have the authority to investigate cases; reports and recommendations presented by the Ombudsman are highly regarded by the Parliament. Additionally, the Public Accounts Committee and the Auditor General's Office in Denmark are also empowered by the Folketing (Danish Parliament) to oversee and report on the use of public funds in both the Parliament and public offices (Johnston, 2013). The Danish police force also handles corrupt-related cases.

1.4 International network

Denmark is closely associated with various international and multinational organisations, including but not limited to the European Union (EU), the United Nations (UN), the Organisation for Economic Cooperation and Development (OECD), the Council of Europe (CoE), the World Trade Organisation (WTO), the North Atlantic Treaty Organisation (NATO) and the Organisation for Security and Cooperation in Europe (OSCE). Most of these institutions have extensive anti-corruption policies and monitoring procedures. Denmark's membership in these establishments enabled Denmark to formulate sound policy decisions on corruption as the network provides an accessible platform for sharing of expertise. For instance, the Financial Action Task Force (FATF) of the G7 assisted Denmark in reviewing its anti-money laundering system between 2006-2010. These international connections also helped promote Denmark as an attractive destination for foreign direct investments (Johnston, 2013). Mungui-Pippidi (2013) attributes the success of Denmark in curbing corruption to its strong compliance with international regulations and standards. Denmark is a party to several conventions associated with the above organisations, such as the EU Criminal Convention on Corruption, the EU Convention against Corruption involving Officials, the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, the UN Convention against Corruption (UNCAC), etc. (Schmith, 2019).

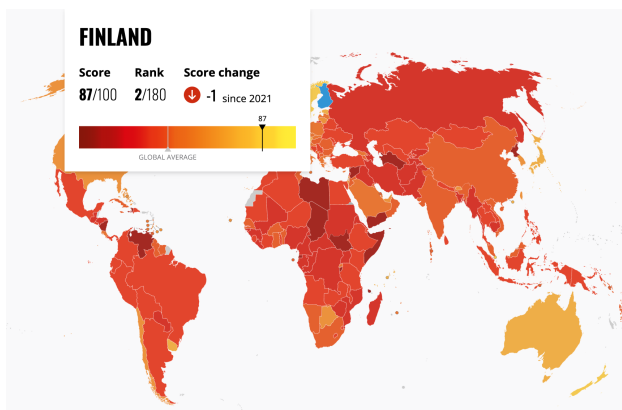
1.5 Conclusion

Since the establishment of absolute rule, Denmark has demonstrated a strong will and power to curb corruption. The monarchs initiated various bureaucratic reforms to establish the rule of law in the country, thereby enabling them to address corruption and fraudulent activities. By adopting a zero-tolerance policy, the monarchs consistently condemned misconduct in the civil service during the first 100-150 years of absolutism.

The abolishment of aristocracy, and transformation of the civil service into a

corps that served the king and the state, were central to making the country corruption-free. Furthermore, introducing meritocracy in the system and instilling legal knowledge in all public servants helped develop an ethical public office. The stringent laws on corruption and bribery that the monarchs instated in the early 18-19th century are still practised in the country. According to Jensen (2014), the strong prevalence of the rule of law in Denmark played a crucial role in transforming Denmark into the corrupt-free and trustworthy country it is currently known as.

2. Finland



Source: Transparency International

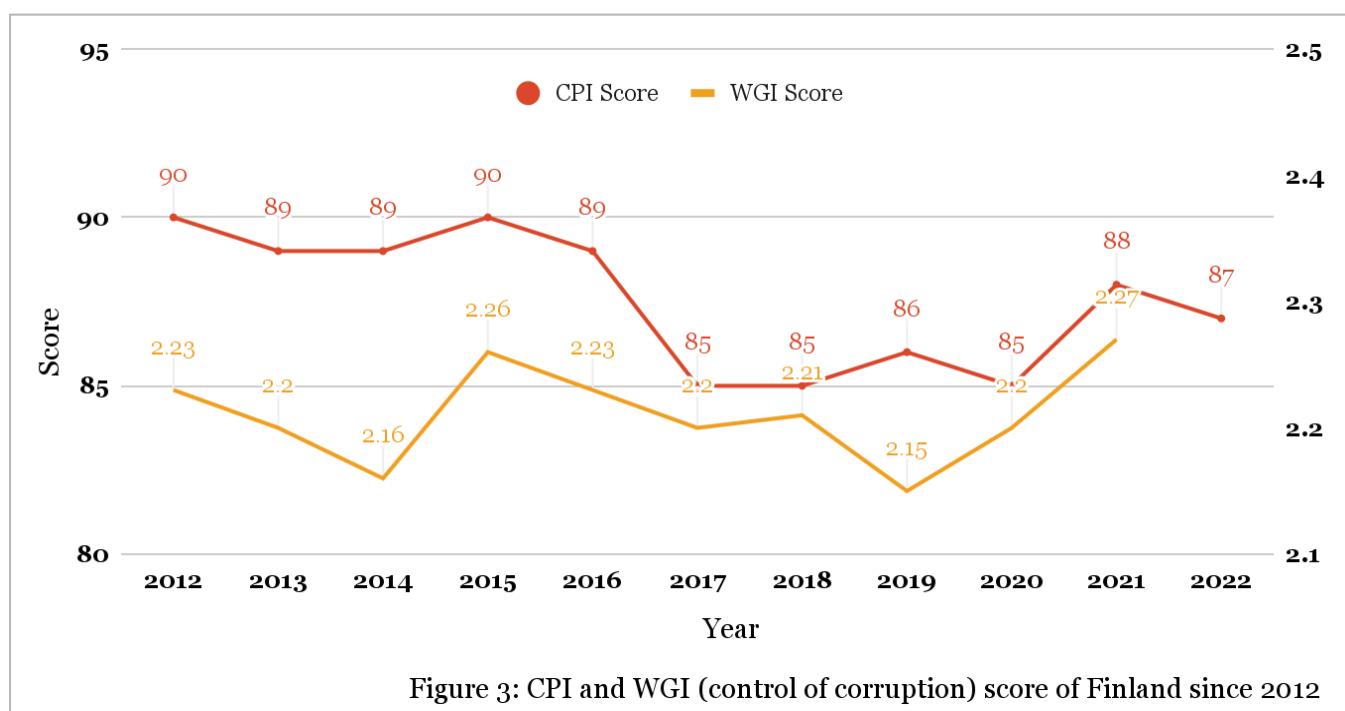
2.1 Trust and Ethical values

Finland has consistently been rated as one of the least corrupt countries in the world. Finland ranked second alongside New Zealand in the 2022 CPI ranking (TI, 2023) and scored 2.27 (Figure 3) in the 2021 WGI rating on control of corruption, placing in the 99.5th percentile (Annexure 2) (WGI, n.d.). Finland's success in curbing corruption can be attributed to its strong values base that has been ingrained in its society since the inception of its development process two centuries ago. Envío (2006) asserts that "the historical reduction of corruption forms part of the overall comprehensive development of Finnish society, which went from being uneducated, poor, agricultural and dependent on a foreign imperial power to an independent democratic republic, a modern and industrialised country and a highly educated information society." The establishment of social order that it still nurtures is one of the key strengths of Finland. Finland maintains an exemplary social order characterised by its strong cultural values that fosters common good and thereby inhibits corruption from

flourishing in the country (Ministry for Foreign Affairs of Finland, 2005).

Finland embraces social values of moderation, personal restraint and common good that morally and legally condemn the centralisation of power and socio-economic disparities (Envío, 2006). The Constitution of Finland highlights several codes and principles of good governance that citizens and public officials must abide by. These regulations also help promote mutual trust and respect in the communities and the government, which in turn, has proved to be linked to low levels of corruption (Envío, 2006). In fact, trust in public authorities is and has been a crucial aspect of governance in Finland (Kimpimäki, 2017). The TI 2021 Global Corruption Barometer survey for the EU region revealed that less than 20 per cent of Finns consider corruption an issue, and over 70 per cent of Finns opined that the government was excelling in their corruption control ventures (Kukutschka, 2021). Such positive views reflect the high level of trust people in Finland have in their government. According to Zheng (2022), public trust in the government has a direct influence on the effectiveness of the government's fight against corruption.

The Constitution of Finland mandates ethical values to be the basis of public service, thus fostering a culture of accountability, hard work and honesty. It is believed that moral examples depicted by executives are important for the evolution of an ethical culture of governance. Hence,



senior public servants are expected to behave ethically and responsibly (Ministry for Foreign Affairs of Finland, 2005). The Administrative Procedure Act of 2003 prevents maladministration in public organisations by promoting good behaviour and improving public relations between officials and citizens. This Act underlines the need for a service provider to be ethical when dealing with service users by treating them equally and using proper, clear and comprehensible language (Salminen et al., 2007). Similarly, the private sector also upholds the values of accountability, honesty and fair play. Ethics is one of the core components of Finnish business management training. According to a survey, over 90 per cent of the company executives of Finland regard observance of laws and values as an essential part of accountable corporate governance (Ministry for Foreign Affairs of Finland, 2005).

The “culture of governance that upholds the values of common good and shared responsibility naturally reflects the ethic of the entire population” (Ministry for Foreign Affairs of Finland, 2005, p.7). Due to such strong-held cultural values, in Finland, people convicted of corruption and bribery are subject to substantial public shame and social disgrace. They are often peer-pressured to resign from the system. Since corruption cases are rare in Finland, such scandals also receive a lot of media attention, further aggravating the consequences (Salminen et al., 2007). The offenders are known for their wrongdoing, and all their earlier achievements are overlooked, bringing about social stigma. It becomes nearly impossible for them to find employment thereafter (Ikola-Norrbacka et al., 2010). The fear of such possibilities of ruined reputation is a strong inhibitor to corruption in the country. In addition, Finland’s strong values base that impedes the inequitable distribution of wealth

resulted in a relatively small income disparity among its citizens. Public servants in Finland are paid relatively well. High wages and low-income gaps are proven to be conducive factors to reducing corruption as it decreases the propensity to accept bribes (Ministry for Foreign Affairs of Finland, 2005).

2.2 Civil service regulation

The Constitution of Finland mandates that civil servants exercise their public powers based on the law. Impartiality and integrity are important aspects of the Finnish public service (Anttiroiko, 2014). People dissatisfied with any administrative decision regarding their rights and obligations are allowed to challenge the decision in the Administrative Court. This right to appeal is governed by the Administrative Judicial Procedure Act, which obligates courts to ensure proper examination of all cases (Ministry for Foreign Affairs of Finland, 2005). In the Finnish system, civil servants are governed by a number of regulations and acts, which are separately criminalised as malfeasance and offence in the office. Those convicted are subjected to severe forms of punishment, often leading to dismissal from office (Ikola-Norrbacka et al., 2010). They also have stringent regulations regarding disqualification and conflict of interest when it comes to performing public tasks (Salminen et al., 2007). Civil servants must inform their superiors about possible conflicts of interest they may have in their position before their appointment. Most of these laws were enacted to avert different forms of corruption in the system, such as

nepotism, cronyism or patronage (Tiihonen, 2003).

The Finnish civil service has long been executing the reporting system whereby reporting officials have to study the matters under advisement and present alternative suggestions to the decision-makers. According to Tiihonen (2003), such practices of decentralisation helped prevent abuse of power and corruptive behaviour among civil servants, especially those with decision-making authority. Finland has a well-structured civil service system with clearly defined and monitored roles and responsibilities. Civil servants have the right to maintain their opinions irrespective of their positions. For instance, if a political leader makes a decision that contradicts the office's proposal, the concerned official can avoid legal liability by putting forward a written appeal. Such practice deters corruption in the system as it demands potential bribers to break through two barriers, the public official and the political leader (Mirzaev, 2022).

2.3 Strong legal framework

Though Finland does not have a specific Act on corruption, it has several legislations that oversee corruption-related offences in the country. Corruption in Finland is considered a part of poor governance and hence, is addressed at various levels of legislation, such as the Constitution, the Penal Code, the civil service code, administrative directives and ethical norms (Anttiroiko, 2014). The Penal Code of Finland is the most important law for preventing corruption. However, there is no concept of corruption in the Code; instead,

bribery is considered a form of corruption (Mirzaev, 2022). The Penal Code has included sections covering bribery since its adoption in 1889. It illegalises different forms of bribery, such as giving and accepting bribes in the civil service, Parliament, business, election, aggravated bribery, and the abuse of public office (Salminen, 2013). According to the Code, “a bribe is an unwarranted favour and does not need to be of economic value.” Thus, the receipt of even a small benefit can be considered a crime in Finland (Peurala, 2011). Chapter 16 of the Penal Code deals with bribery offences regarding a public official. This chapter covers giving a bribe (section 13) and aggravated giving a bribe (section 14), including sub-sections on giving a bribe to a Member of Parliament (MP) and aggravated giving a bribe to an MP (Kimpimäki, 2017). The Criminal Code defines bribery as an act in which a person promises to offer or offers gift(s) or other benefits to a public servant in lieu of a favourable consideration from the latter. The action is punishable by law even if the benefit did not actually influence the official's decisions; the mere fact that it was intended to do so is enough (Salminen et al., 2007). The briber can be penalised or imprisoned for a maximum of two years.

Accepting bribes is criminalised under chapter 40, section 1 of the Finnish Criminal Code. A public official is punishable by law if they ask for gifts or other benefits, accept a benefit or agree to receive one with the intention to alter their action in favour of the briber. If caught, the official can be dismissed from office, imprisoned for a maximum of two years, or fined a penalty (Peurala, 2011). Bribery and aggravated

bribery are differentiated in the Penal Code of Finland. Giving or accepting bribes is considered aggravated if the act results or is performed with the intent to benefit the briber at the expense of a loss to another person. A bribery offence can also be deemed aggravated if the public servant sets the bribe as a condition of their actions or if the gift has considerable value (Kimpimäki, 2017). Aggravated bribery is covered under section 14 of chapter 16 and section 2 of chapter 40, and the punishment for such deeds is more severe than normal bribery, with imprisonment ranging from four months to four years and dismissal from office (Zhang, 2022).

The Penal Code has a specific section (chapter 40, section 3) covering acceptance of a less serious form of a bribe by a public official, known as the bribery violation. A bribery violation is when the acceptance of benefits does not influence the actions of the public servant, but it, however, weakens the confidence in the impartiality of the official. (Salminen et al., 2007). Since this is a tolerable level of bribery, the scale of punishment is lower than that for other forms, ranging from a fine to imprisonment for a maximum of six months. According to Kimpimäki (2017), the enactment of a special section on receiving bribes by public officials depicts the expectation of the legislation for public servants in Finland to stand by a higher level of responsibility than other citizens. Initially, most of these regulations were applied only to people holding public office in the country. Over the years, the scope of the legislation widened to cover employees in the public sector, including elected personnel, people working in public bodies and institutions,

persons exercising public authority and foreign public officials (Kimpimäki, 2017).

Recognising the need to maintain a clean and trustworthy government, bribing and accepting bribes as an MP were criminalised under the Criminal Code in 2002. However, this section was still very vague as bribing an MP was considered an offence only if the briber aimed to make the MP take certain decisions in exchange for the benefit. The MP was punishable by law as accepting a bribe if they promised to act in a certain way. On top of that, the bribery case should concern a matter being deliberated in the Parliament for it to be considered illegal. Since these possibilities were difficult to ascertain, Finland received criticism from various multinational agencies such as the Group of States against Corruption (GRECO) and the OECD. Hence, the legislation was further revised in 2011; the amended legislation did not require the bribe to be connected to Parliamentary matters and could be on any matter concerning the MP in question. Furthermore, the requirement on the promise by the MP to act a certain way was also abolished (Kimpimäki, 2017).

The Constitution of Finland mandates ministers to declare conflicts of interest, assets and liabilities. Also, it defines the required qualification of a public servant, such as skills, abilities and merits (Kimpimäki, 2017). Additionally, to increase the transparency of election campaigns and financing by mandating politicians to submit details of their campaign financing, including names of donors, the Disclosure of Election Financing was adopted in 2000. After several reviews and consultations

with stakeholders and following the discovery of widely covered-up election funding in the 2007 elections, the Act was further reformed as the Act on a Candidate's Election Funding. It was adopted in 2009 (Taipale & Sur, 2014). In addition to disclosing their campaign finances and donors, the Act set limitations on election funding. Candidates were not allowed to accept donations from unknown sources, and funds from a single source were limited to €3,000 in municipal elections, €6,000 in parliamentary elections and €10,000 in European Parliament elections (Kimpimäki, 2017).

The Finnish Criminal Code also covers bribery in the private sector under chapter 30. Section 7 lays the provisions on affairs relating to benefits being promised or offered in exchange for favours from the bribed. Section 8 covers cases where these benefits are asked, accepted or received. The scale of punishment for these offences ranges from a fine of up to 850,000 Euros or a prison sentence of a maximum of two years (Peurala, 2011). There are also clauses on aggravated bribery in the business with penalties comparable to that for public servants. The Finnish legislators believed there was no reason not to consider bribery in the private sector at the same level as in the public sector (Salminen et al., 2007). However, the legislation against corruption and bribery in the public sector was enacted to promote impartiality of decision-making and trust in official matters. On the other hand, in the private sector, they were mostly to maintain trust between the employee and the employer and to protect the interests of competing businesses. Hence, given the differences in

their objectives, the scope of application in the two sectors also differs; benefits considered bribery in the public sector are not regarded so in the private sector (Salminen et al., 2007).

Other regulations with provisions for corruption control include the Government Act (2003), the State Civil Servants Act (1994), the Local Government Act (1995), the Act on the Openness of Government Activities (1999), the Accounting Act (1997) and the Auditing Act (2007) (Salminen, 2013).

2.4 Law enforcement agencies

Finland does not have an identified agency for corruption prevention; instead, a number of law enforcement agencies are in charge of corruption control. As mandated by the Constitution, the Finnish Parliament has an audit committee that looks after the management of government finances and compliance with the budget. They also oversee cases relating to the admittance of allowances, concessions and postponements of taxes and other state debts (Salminen et al., 2007). The committee consists of four members, three elected from within the Parliament and one from an external agency. The audit committee acts as a watchdog in the Finnish administration (Salminen, 2013). As necessitated by the international conventions, Finland instated an anti-corruption cooperation network in 2002 to oversee corruption prevention. The network manages anti-corruption efforts in the country by drafting anti-corruption strategies, guidelines and action plans, raising awareness of corruption, ensuring

implementation of international anti-corruption conventions and promoting research on corruption. The group comprises representatives from relevant ministries, the prosecution service, business and industry, and non-governmental organisations. The network also works towards promoting inter-agency cooperation against corruption (Korruptiontorjunta, n.d.-b).

The Chancellor of Justice and the Parliamentary Ombudsman of Finland are the country's legal regulatory and supervisory agencies and work towards safeguarding citizens' rights (Salminen et al., 2007). The two institutions hence play a critical role in curbing corruption in the country. They have similar functions and broadly cover the following five tasks: “(1) initiating and implementing investigations and inspections, (2) investigating integrity violations revealed, for example, by the media, (3) gathering information, (4) supervising other public authorities and servants, and (5) making proposals and providing recommendations of good governance” (Salminen, 2013, p.69). The Chancellor of Justice focuses more on cases regarding wrongdoings in the system, such as disqualification and misuse of public power. Their primary duty is to promote the implementation of laws set in the country's Constitution (Chancellor of Justice, n.d.). The Chancellor of Justice monitors the authorities based on written complaints they receive and can also investigate cases raised by the media (Zhang, 2022). In contrast, the Ombudsman concentrates more on ensuring that public officials carry out their roles according to the law, equally and honestly (Batalli, 2015).

The Finnish Ombudsman is also empowered with the right to initiate criminal proceedings against the presidents of the Supreme Court and the Supreme Administrative Court. Both the Chancellor of Justice and the Ombudsman accept complaints from the public, but their identified roles ultimately decide which institute takes on the case (Zhang, 2022).

The National Audit Office (NAO) of Finland is also responsible for controlling integrity violations and corruption in the country. Their audit functions cover the whole economy of the state in areas of fiscal policy, finances (including election funding), compliance and performance, which are a direct and intentional part of curbing corruption. The NAO is responsible for ensuring that public funds are utilised in strict compliance with regulations and that fiscal policies are exercised sustainably. The agencies in Finland are mandated by the Act on NAO (2000) to report abuses of public funds or property regardless of confidentiality regulations. Moreover, the NAO also has a complaint system which allows the general public to report suspected illegalities in public finances, including those in state-owned enterprises (Salminen, 2013).

Furthermore, all the government agencies in Finland also have an internal control unit that oversees corruption-related cases and refer them to concerned authorities as necessary (Salminen et al., 2007). A State Court is convened as required to manage charges against senior officials, including the president. It comprises five delegates from the Parliament, the chairman of the Administrative Court and the Court of

Appeal, and is headed by the president of the Supreme Court. The State Court functions as a court of impeachment and determines the removal of senior officials from office. In Finland, if a person is corrupt, “neither a high position, nor public popularity, nor a deputy mandate helps them” (Mirzaev, 2022, p.135). The Ministry of Justice of Finland functions as the national coordinator for anti-corruption in Finland. It coordinates developmental projects aimed at fighting corruption and supports agencies in their anti-corruption efforts. The ministry is the designated authority to oversee the anti-corruption conventions Finland is a party to, such as the OECD, the CoE, the UN and the EU (Ministry of Justice, n.d.).

The Finnish Police corps investigates and gathers criminal intel on corruption-related offences and submit them to the judiciary for prosecution. Their Financial Intelligence Unit collects reports on suspicious transactions and financing of terrorism and reports cases associated with possible corrupt practices. The Police University College also conducts studies on corruption (Korruptiontorjunta, n.d.-b). Other agencies with anti-corruption mandates in Finland are the Ministry of Finance, which highlights ethicality and values in state administration; the Finnish Tax Administration, which prevents corruption through tax supervision; the Finnish Competition and Consumer Authority, which oversees public procurement; the Ministry of Foreign Affairs, which monitors development cooperation and supports partner countries in combating corruption; the Association of Finnish Local and Regional Authorities, which advises and

guides municipal authorities on good practices on corruption; and the TI chapter of Finland, which conducts studies and reports on corruption. The Ministry of Finance and the Ministry of Interior are also in charge of preventing money laundering and financing of terrorism in Finland (Korruptiontorjunta, n.d.-b).

2.5 Transparency and media

Finland is known to have a strong culture of transparency and openness. According to Taipale & Sur (2014), transparency in public decision-making is essential to anti-corruption strategy as it enables open and free evaluation of public decisions. Openness and transparency in decision-making are highly valued in Finland. Citizens are mostly aware of the happenings in the public offices as activities, and non-confidential documents of these offices are freely accessible to the citizens (Zhang, 2022). The Finnish Act on the Openness of Government Activities of 1999 also warrants free criticism from citizens and the media. Minutes of meetings and transcripts of records of discussions made by the public administration are made freely accessible to the public (Mirzaev, 2022). The Act also protects the rights of the citizens to express and publish their thoughts and opinions without anyone preventing it (European Commission, 2020). Article 12 of the Constitution underlines the right of the citizens to obtain information about official public records in the public domain (Zhang, 2022). Such a system of publicising decisions ensures transparency and accountability in governance and further increases public trust in the government

(Envío, 2006). Additionally, Finns are known to be among the world's most literate society and the most eager newspaper readers, with an exemplary library system. Education level is said to have a negative correlation with corruption (Zhang, 2022). All these factors facilitate meaningful contributions towards state decision-making from the public.

Finland is one of the few countries that grants high freedom to its press and media. The country ranked fifth out of 180 countries in the 2022 world press freedom index (Reporters Without Borders, n.d.). As stated by Camaj (2013), the role of media is crucial in corruption control as they uncover integrity violations which encourage public debate of accountability among decision-makers. The media also helps raise public awareness of corruption and assist authorities in investigating cases, thereby aiding in curbing corruption in societies (Camaj, 2013). People often associate press freedom with lower corruption levels in a country. The media plays a very active role in Finnish society and has revealed several corruption cases and scandals over the years. Through investigative journalism, journalists in Finland publicly discuss suspected cases for months and sometimes report on cases even before the concerned authorities get the information (Huberts et al., 2006). Even minor cases of corruption and bribery take precedence over other important news in Finland (Ministry for Foreign Affairs of Finland, 2005).

2.6 International network

Finland also actively participates in the anti-corruption efforts of its development partners and is part of several multinational anti-corruption initiatives. Finland is signatory to a several international conventions against bribery and corruption, such as the OECD, the EU and the CoE conventions on bribery, the UNCAC, the Cotonou Agreement, the Global Programme Against Corruption (GPAC), the UNODC, the development cooperation and civil crisis-management instruments of the EU, and the UN Commission on Crime Prevention and Criminal Justice. The international conventions influenced Finland's anti-corruption framework (Peurala, 2011).

2.7 Conclusion

In line with the UN Sustainable Development Goals (SDGs) and recommendations of the multinational agencies to reinforce its anti-corruption work, the Finnish government adopted its first national anti-corruption strategy in May 2021. To further reinforce the prevention of corruption in Finland, the strategy was ratified with the vision and long-term objective of building a "society where corruption cannot take hold or go unnoticed." The strategy aims to "(1) commit public administration and political actors to combat corruption effectively; (2) promote the identification of corruption and the transparency of decision-making; (3) seek to improve the ability of authorities to hold those who have engaged in corrupt practices accountable for their actions; (4) facilitate the creation of national situation awareness of corruption." Among many

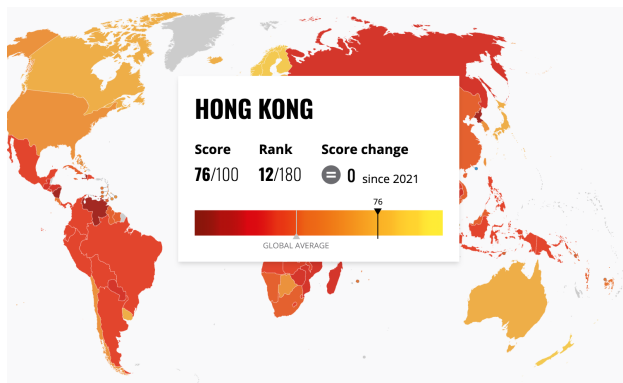
others, the plan also identified vital development areas for curbing corruption in Finland, such as reinforcing official structures, raising awareness, increasing transparency, promoting corruption exposure, examining anti-corruption legislations, and promoting corruption-related research and its prevention (Korruptiontorjunta, n.d.-a).

Finland's "well-functioning political system, efficient bureaucracy, functioning legal system, free access to records, free media and high levels of trust" are the key reasons for its low corruption (Peurala, 2011, p.327). Finland's success in fighting corruption is a result of the long-established and sustained ethical values that promote moderation, personal restraint and common good in its administration. These values have, in turn, established a high level of trust and respect in the community and the government. In addition, the Constitutional mandate for citizens and public servants in Finland to abide by certain ethical standards has led to a community with a strong regard for hard work and honesty. Impartiality and integrity are the fundamental guiding principles for public servants in Finland. Hence, officials who are caught guilty of corruption-related activities often face a high level of social stigma. Additionally, its strong legal culture, which not only promotes zero-tolerance towards corrupt activities but also encourages openness and transparency in the system, aids in Finland's effort to curb corruption. Easy accessibility to public documents and decisions ensures transparency and accountability in governance, which further increases public trust. Moreover, instead of

having an identified anti-corruption agency, Finland embraces more of a holistic approach to corruption prevention where the anti-corruption mandate is incorporated in most of its legislation and law

enforcement agencies. These unique practices of Finland have enabled its success in corruption control, making Finland one of the least corrupt countries in the world.

3. Hong Kong



Source: Transparency International

3.1 Independent anti-corruption agency

In the 1960s and the 1970s, Hong Kong was considered one of the most corrupt places in the world. Corruption among public officials in Hong Kong was widespread, deeply rooted and tolerated and existed from “womb to tomb” (Man-wai, n.d.-a, p.188). Corrupt offences were largely fuelled by the influx of immigrants from China in huge numbers, which stretched public resources and regulatory systems. As a result, paying ‘tea money’ to public officials for priority treatment became a common practice (Wu, n.d.). The act of collecting bribes was first practised in the police force; there was also a common saying among the locals that “once you joined the police force, you would find money in your drawer” (Wu, n.d., p.1). Traffic police distributed stickers and labels to paste on the taxis in return for regular bribes from the drivers as a signal to fellow officers that they could violate rules. Corruption affected all forms of public service in Hong Kong; ambulance drivers would demand ‘tea money’ for pickups and firemen for turning on the water hose. Corrupt practices also extended to the

construction of subsidised housing for the poor who had no choice but to dwell in low-quality housing (Kilby, 2022). However, corruption in Hong Kong has been prevalent since British rule. It was a matter of concern among many British elites, including high-ranking officials, missionaries, scholars and journalists. In 1952, a specialised unit called the Anti-Corruption Branch (ACB) was established under the Royal Hong Kong Police Force (RHKPF) to oversee corruption and bribery cases. Additionally, a standing committee on corruption was also initiated in 1956 to review the issues related to corruption in the public sector. As a result, the Prevention of Bribery Ordinance was issued in 1971 as a replacement for the Prevention of Corruption Ordinance passed in 1948 (Lee, 1981).

Due to the rapid increase in corruption cases, especially in the public sector, the ACB was further upgraded into the Anti-Corruption Office (ACO). However, the ACO also proved ineffective in handling the rampant corruption offences in the police force since the police themselves were the most corrupt. Additionally, people also rarely complained about the offences since it was difficult for them to ascertain whether or not the person receiving the report was corrupt (Wu, n.d.). In June 1973, following a corruption scandal, Chief Superintendent Peter F. Godber escaped to the United Kingdom (UK), which further undermined the credibility of the ACO. Such an incident instigated the people who took to the streets to protest against the government and prompted a public inquiry. One of the most significant

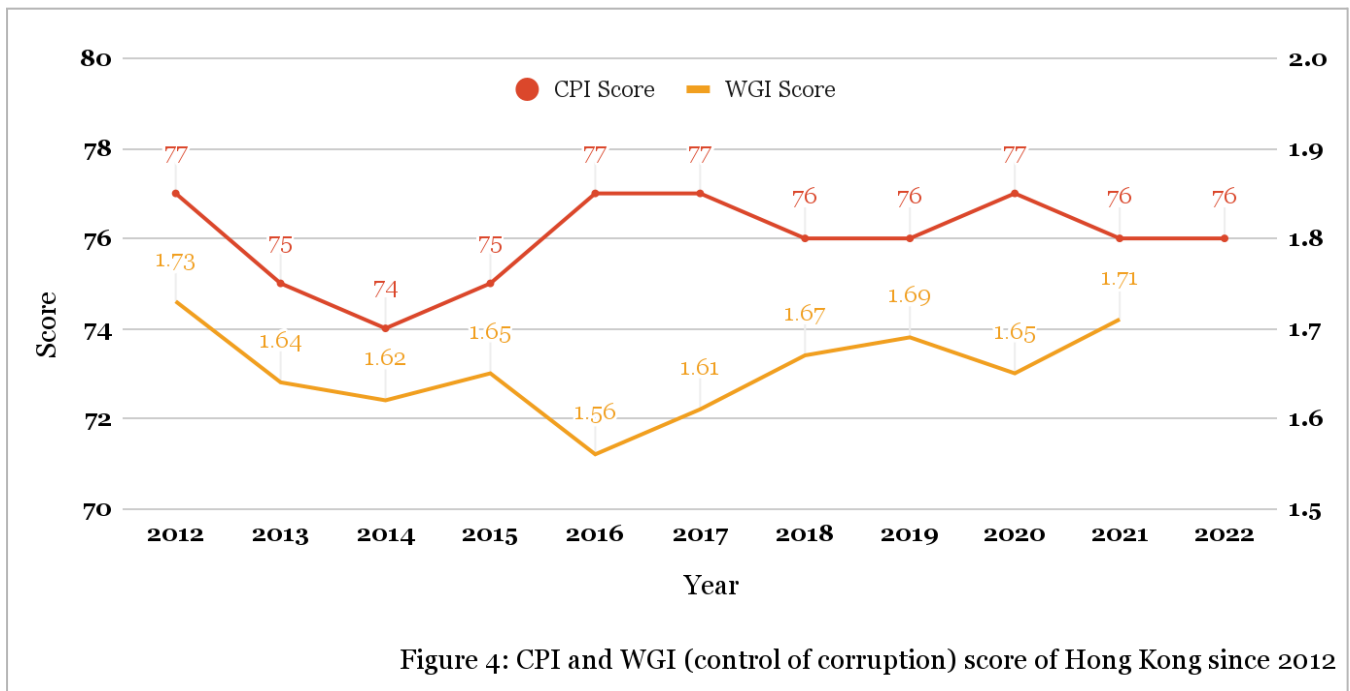
recommendations of the study was to establish an independent anti-corruption agency separate from the RHKPF (Quah, 2004). Hence, the Independent Commission Against Corruption (ICAC) was set up on 15 February 1974 with the mandate to “investigate allegations of corruption, prevent corruption by the improvement of public sector procedures and systems, and educate the public about corruption as well as elicit their support in the fight against it” (ICAC, n.d.).

The ICAC proved to be highly effective in curbing corruption in Hong Kong. Within three years of its establishment, it successfully prosecuted 247 government officials, closing most of the corruption syndicates in the government. By 2005, the ICAC transformed the once very corrupted Hong Kong into the CPI’s 15th cleanest economy out of 159 countries (Abdulai, 2009). In 2022, Hong Kong was placed 12th among 180 countries in the CPI, up from the ranking of 17th in 1995 when the index was first launched (TI, 2023). Additionally, Hong Kong scored 1.71 (*Figure 4*) with a percentile of 94.2 in the 2021 WGI ranking (*Annexure 2*). Since its establishment, the ICAC has continued to strive to maintain the integrity of public institutions in Hong Kong. Recognising that the best way to enhance the effectiveness of an anti-corruption agency was to strengthen its independence, the ICAC was granted full operational autonomy and independence from the government. Further, article 57 of the basic law, the mini-constitution of Hong Kong, empowers the ICAC as an independent body accountable to the Chief Executive. The ICAC’s independence of action is reflected “in its freedom from direction or

control of any organisation or person; freedom in the management of staff and resources; total access to vital information in order to investigate the highest level of public authority; and the powers of search, seizure of assets and arrest of suspects conferred to officers of the commission” (Abdulai, 2009, p.400)

3.2 Integrated three-pronged attack

The ICAC adopted an ‘integrated three-pronged attack’ on corruption attributed to the principles of investigation, prevention and education. Based on these offences, three core departments, the operations, corruption prevention and community relations, were established in the ICAC (Chan, n.d.). The operations department carries out most of the visible activities of the commission and is responsible for receiving and investigating complaints against corruption and prosecuting the offenders. They are also in charge of pursuing evidence of irregular spending in both public and private offices. The cases are compiled from multiple sources, which also include the 24-hour hotline report centre (Yeung, 2000). The corruption prevention department ensures that opportunities for corruption are minimised in the public sector by analysing the internal systems and mechanisms. They also come up with ‘corruption-resistant’ recommendations to fill the gaps in the system and improve them. The Corruption Prevention department is also empowered with the rights to access records that they consider necessary to reveal corrupt practices and procedures (ICAC, 2009). Effective and transparent procedures were implemented in many of the public offices



after their intervention (Chan, n.d.). The community relations department is in charge of educating the public and garnering their support in fighting corruption.

3.3 Education and awareness

The Hong Kong government also realised that corruption could not be addressed solely through punishment, and improving the bureaucratic systems and changing public attitude towards corruption was equally important. Since its inception, the ICAC has prioritised educational and awareness activities to mobilise citizen support by informing them of the need to report and denounce corruption. They firmly believe that their “best ally in corruption prevention is the public” (Chan, n.d., p.371) and focused most of their work on the prevention of corruption and citizen participation in the process (Klitgaard et al., 2000). In fact, the commission was first set

up not only to investigate and prosecute the corrupt but also to explore ways to refine government systems to prevent corruption and consequently enhance the role of the public in corruption prevention (Scott, 2013). The community relations department overlooks all the education and advocacy programmes of the commission. They set up local offices to collect information about corruption from the public and to engage with the public at the grassroots level. They also develop mass and targeted activities to explain laws in layman’s language, educate young children and encourage corruption prevention measures (Klitgaard et al., 2000). Further, the department organises corruption prevention talks, exhibitions and fun fairs and publishes corruption prevention guidelines to spread awareness on best practices of corruption prevention (Man-wai, n.d.-a). These programmes are designed to increase awareness and willingness among the general public to report corrupt practices in their

communities and are readily accessible to the public.

The ICAC also has an effective public complaint system in the form of a 24-hour hotline centre to facilitate public reporting. An investigation team is always on standby to deal with complaints that require immediate action. The ICAC has a strong policy for the protection of the complainant and witnesses; they have a dedicated surveillance team with 120 specialised units for witness protection, undercover, computer forensics, financial investigation and others (Man-wai, n.d.-a). Further, the commission also has a zero-tolerance policy to ensure that all reports of corruption, irrespective of their seriousness, should be thoroughly investigated unless the case is not under their jurisdiction (Man-wai, n.d.-b). The ICAC's concerted effort to involve the public not only helped curb corruption but also enhanced the trust and confidence of the public towards the commission. The general public in Hong Kong is now said to willingly come forward to report corruption.

3.4 Enforcement rights and resources to the anti-corruption agency

The leaders in Hong Kong possess a strong political will and determination to combat corruption and believe in the importance of eradicating corruption in maintaining a prosperous and competitive city. This is further backed by adequate human and financial resource allocation to the ICAC for its functioning; the ICAC is one of the most well-resourced anti-corruption agencies in the world with a budget of US \$90 M, which is around 0.3% of the total

government expenditure (Man-wai, n.d.-a). However, the government of Hong Kong believes it is "a small price to pay for a clean government" (Scott, 2013, p.91). Furthermore, the ICAC embraces a global approach to corruption prevention by "examining not just the symptoms but the underlying causes" of corruption, which may include aspects such as poor management and morale and lack of accurate information and rules (Chan, n.d., p.373). The ICAC is backed by a strong legal grounding which empowers them with the necessary prerogatives to carry out their work effectively and efficiently. Investigators from the ICAC are allowed to go through and seize business and private documents, properties, and the bank details of those in question. Additionally, they also have the authority to arrest suspects without a warrant, detain them for 48 hours, withhold their travel documents for further enquiry and grant bail to arrested people (Yeung, 2000). The commission is also empowered to investigate corruption-related cases in the government and private sectors and all corruption-related crimes.

Additionally, the recruitment procedure of the ICAC is independent of the civil service rules, and decisions are made solely by the agency. Staff members are hired through a separate examination from the one conducted for the civil service. This recruitment autonomy resulted in a stable employee base with a low turnover of officials in the agency. By 2003, more than 50 per cent of its officers had been with the commission for over ten years, thereby enhancing the effectiveness of the agency

by strengthening internal expertise (Heilbrunn, 2003).

3.5 Competency of the anti-corruption agency

The ICAC has an elaborate and comprehensive training procedure for its recruits and employees. New recruits of the agency undergo an extensive induction course which is divided into three stages. After an introductory induction course, the new investigators undergo a 12-month on-the-job programme. In the second phase, they are taught practical investigation courses, after which they again go for a 12-month cross-branch posting. During stage three of the training, they are taught courses covering advanced investigation skills (OECD, 2008).

The investigators of the commission are also given continuous professional training to keep up with the changing global developments and criminal investigation techniques in the fields of commerce, technology (both software and hardware), finance, etc. These programmes also cover interview techniques, report writing and management skills. In addition, officers receive training on other aspects such as team building, leadership, stress management, change management, quality management and personal effectiveness. They also undergo various programmes abroad (OECD, 2008).

3.6 Accountability measures

Like many government agencies in Hong Kong, the ICAC is also subject to a system of checks and balances. Though they have the power to investigate, they do not have

the authority to prosecute. The ICAC cases are prosecuted only by a special group of public prosecutors from the Secretary of Justice to ensure quality and integrity, and their cases have a conviction rate of over 80 per cent (Man-wai, n.d.-a). The ICAC has to justify their funding and performance to the legislators who can review and amend the legal powers of the ICAC as necessary. Further, the commission's performance is assessed by four committees; a senior committee that looks after the ICAC's overall policy and three smaller committees that act as advisory boards to the three departments. The ICAC has an internal and external review system in place to ensure that all cases are promptly and professionally investigated. They also have five citizen advisory committees to guide and monitor them. These citizen oversight boards were set up to ensure complete transparency in the functioning of the commission (Klitgaard et al., 2000). Moreover, they were amongst the first to introduce the idea of supervisory accountability, where the supervisors take responsibility for the mistakes and blunders made by their subordinates (Wu, n.d.).

Another unique feature of the ICAC is the high-powered review committee which acts as a watchdog over the commission by reviewing all the investigation reports to ensure that all the cases are handled professionally. The Chief Executive appoints the committee members, majority of whom are from the private sector (Man-wai, n.d.-a). The general public can also make complaints against officers of the commission to the complaint committee. The ICAC was the pioneer in introducing mandatory video recording of the suspects.

To ensure transparency and accountability, they publicise cases in the mass media through press releases, conferences, and interviews and make TV drama series based on the cases. Such a system also helps deter people from conducting corruption offences (Man-wai, n.d.-a).

3.7 Private sector corruption

Hong Kong is also amongst the first in the world to effectively curb corruption in the private sector. Such a systems-level intervention brought about a thriving business economy by providing a level playing field and a competitive advantage in the business economy by attracting foreign investments (Man-wai, n.d.-a). In Hong Kong, though most economic activities are carried out by the private sector, the government plays an equally important role. Hence most corruption cases in Hong Kong surfaced in areas such as construction, finance, and procurement, where both public and private sector involvement was required for permits, licensing, inspection, etc. Thus, since the 1980s, the ICAC has focused increasingly on private-sector corruption. In 1997, of the 315 people prosecuted for corrupt offences, 233 involved the private sector, and an additional 35 were individuals charged for their dealings with the government sector (Morgan, 2008). The ICAC embraces a proactive approach to corruption prevention in the private sector, which involves designing investigations through intelligence gathering, using informants and undercover operations.

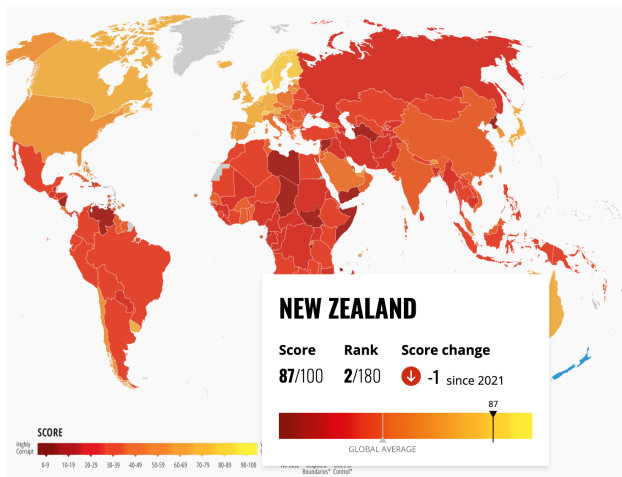
3.8 National and international network

The ICAC has an extensive network outside of Hong Kong, which includes the US FBI, UK Metropolitan Police, New South Wales ICAC etc. The commission believes that establishing efficient and effective liaison channels is essential to enabling multi-lateral exchanges of legal and investigative assistance (Yeung, 2000). Inside Hong Kong, the ICAC maintains a strong bond with the government agencies, who are their most strategic partner; the commission also has other important partners in the likes of the civil service, the business community, civil society, community organisations and educational institutions (Man-wai, n.d.-a).

3.9 Conclusion

Hong Kong's adoption of the unique three-pronged approach to fight corruption by addressing not just the symptoms but the underlying causes of corruption successfully transformed it from one of the most corrupt cities in the world to among the least. Hong Kong's successful venture in curbing corruption proved that a strong political will with an independent anti-corruption agency empowered with adequate enforcement rights, manpower and resources is key. Furthermore, their concerted effort to engage and educate the citizens brought about significant cultural and attitudinal change in Hong Kong from "one of tolerance to total rejection" of corruption (Yeung, 2000). The Hong Kong experience shows that an "absence of democracy is not necessarily a drawback to controlling corruption if there is a favourable political context and a functioning rule of law" (Morgan, 2008, p.113).

4. New Zealand



Source: Transparency International

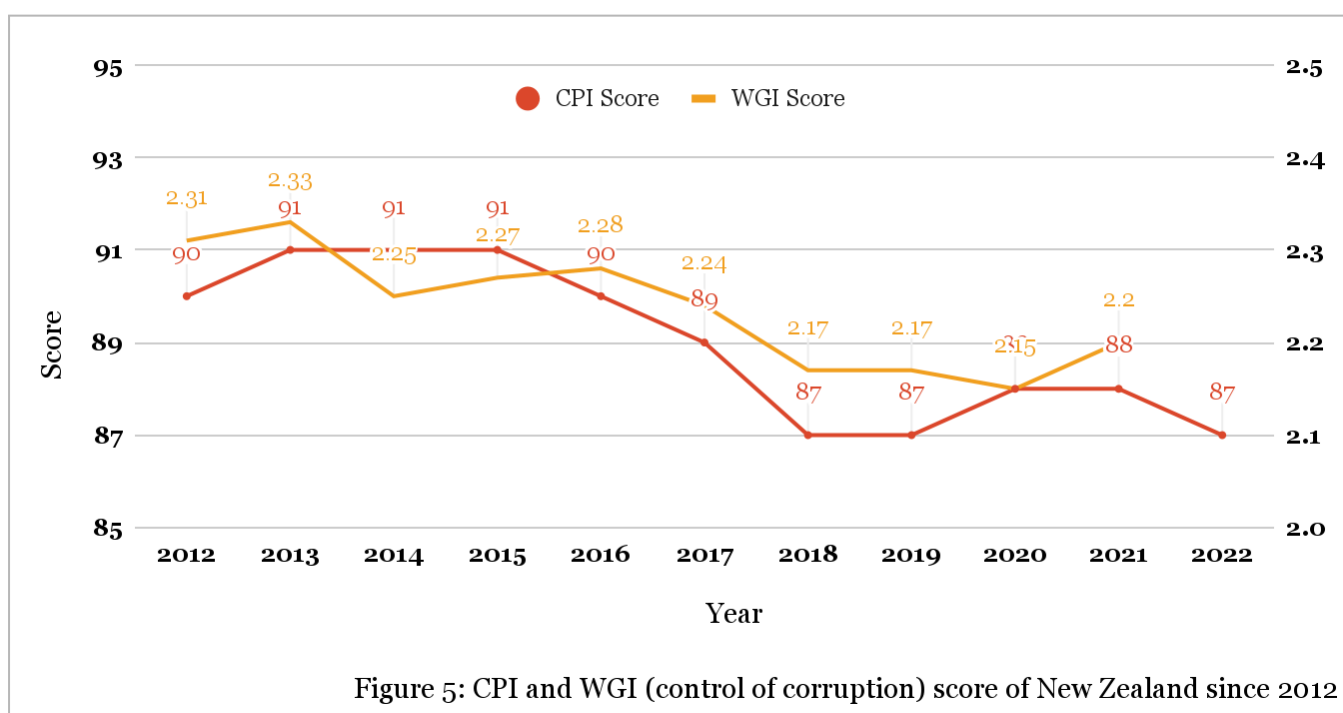
4.1 Values of social respectability

New Zealand has long been known to have little to no governmental corruption. It has consistently been ranked among the five least corrupt countries on TI's CPI. New Zealand shared the first spot along with Finland and Denmark in the 2021 CPI ranking and second alongside Finland in 2022 (TI, 2023). New Zealand scored 2.2 (Figure 5) in the 2021 WGI, placing in the 99th percentile (Annexure 2). According to King (2003), the most important factor that contributed to New Zealand's remarkable feat in controlling corruption has been its strong egalitarian ethos which has often been described as a 'society of fair shares'. New Zealand did not believe in the notion of freedom as an independent virtue; rather, limitations on individuals in the interest of fairness were a practised norm (Zirker, 2017). New Zealand's strong British culture, introduced by the country's British settlers, is another contributing factor; its development into 'God's Own Country' was centred around the values of hard work, thrift and social cohesion (Gregory & Zirker, 2013). New Zealanders highly

regarded social respectability, and people were very wary of upholding their individual and family reputation in society. Hence, the social and political environment of New Zealand was not an encouraging one for those with corrupt intent (Gregory, 2008).

4.2 Merit-based public service

In New Zealand, corruption was a more serious issue in the public service than in the political sphere due to the system of political patronage appointments. However, this system was abolished with the passing of the Public Service Act in November 1912. The Public Service Act paved the way to a unified, professional and merit-based public service, successfully ending the rampant political patronage employment system. This Act heavily emphasised the values of "equality, fairness and fair dealing as social tenets" (Fischer, 2012). Moreover, the civil service system was successful in developing a system with a high regard for honour, duty, decency and a strong professional devotion to the public interest, hence posing a very limited scope of corruption (Gregory & Zirker, 2022). Civil servants, irrespective of their competence, enjoyed a secure and well-paid employment tenure as long as they remained non-corrupt (Gregory & Zirker, 2013). Through the Social Security Act of 1938, the government further enhanced New Zealand's identity as a welfare state by introducing the universal free education system and institutionalising a fair and progressive taxation system. According to Charron et al. (2013), these reforms, along with New Zealand's meritocratic civil service and high level of



gender equality, are key contributing factors to the low level of corruption in the country.

4.3 Strong legal framework

Corruption and bribery are considered criminal matters in New Zealand and are covered by two statutes, the Crimes Act of 1961 and the Secret Commissions Act of 1910. Under the Crimes Act, judicial officers and ministers who accept bribes can be convicted for a term of 14 years, and those who offer them the bribe can be sentenced to up to seven years in prison. Similarly, the term for members of parliament, law enforcement offices and bureaucrats who seek or accept bribes is seven years (Gregory & Zirker, 2013). The Crimes Act was further revised in 1993 and 2001 to set out clauses for the misuse and disclosure of official information for personal gain and to make it illegal to seek bribes from foreign officials both within and outside the country (Zirker, 2017). On the other hand,

the Secret Commissions Act covers offences relevant to the private sector with penalties ranging from NZD 2,000 to a prison term of two years. Other felonies, such as money laundering and fraud, are also covered by the two Acts. There is also a clause under the Income Tax 2012 targeted explicitly at the bribery of local and foreign tax officials. New Zealand is a signatory to several international treaties targeted at curbing corruption, such as the OECD Convention on Combating Bribery of Foreign Officials in International Business Transactions, the UNCAC and the United Nations Convention Against Transnational Organised Crime. Since 2011, New Zealanders conducting business outside the country have been governed by Britain's Bribery Act. Furthermore, a person can be prosecuted in New Zealand even if they performed corrupt activities outside of the country if the convict is a citizen, a New Zealand incorporated company or an

ordinary resident of New Zealand (Upton & Grierson, n.d.).

4.4 Law enforcement agencies

New Zealand, unlike most countries, does not have an independent Anti-Corruption Agency. Corruption cases in New Zealand are usually investigated by the office of the Ombudsman and the Serious Fraud Office (SFO). However, other agencies like the New Zealand Police and the Controller and Auditor-General (CAG) also handle corruption complaints. As the lead law enforcement agency responsible for reducing crime, the police conduct investigations on corruption and bribery with the mandate to maintain a corrupt-free public service. Similarly, the CAG, established in 1846, is responsible for auditing public bodies in New Zealand and is primarily responsible for “ensuring the overall ethical probity” (Gregory & Zirker, 2013, p.122). New Zealand was one of the first countries to introduce the Danish institution of the Ombudsman in 1962. The Ombudsman was established to curb corruption by enhancing transparency and accountability in the government by addressing complaints regarding maladministration or by providing official information where necessary (Quah, 2013). The Ombudsman also guides employers in public and private organisations on good practices to follow when dealing with protected disclosures or serious wrongdoings in the workplace. Serious wrongdoings include offences that pose a risk to the safety of people, the risk to maintenance of law and unlawful use of public resources (Ombudsman, n.d.). The SFO was instituted in 1990 as an

independent government department to handle serious fraud cases in the public and private sectors. The urgency to institute an agency like the SFO to “deal with corrupt business practices expeditiously” was especially realised after the share market collapse of 1987 (Quah, 2017-a, p.6). The SFO is mandated with the role of detecting, investigating and prosecuting complex financial crimes, including bribery and corruption. Cases prosecuted by the SFO are prioritised based on specific criteria, including the crime's scale, complexity and impact. They primarily focus on “a relatively small number of cases that have a disproportionately high impact on the economy and the financial well-being of New Zealanders” (SFO, n.d.).

4.5 Protection to complainants

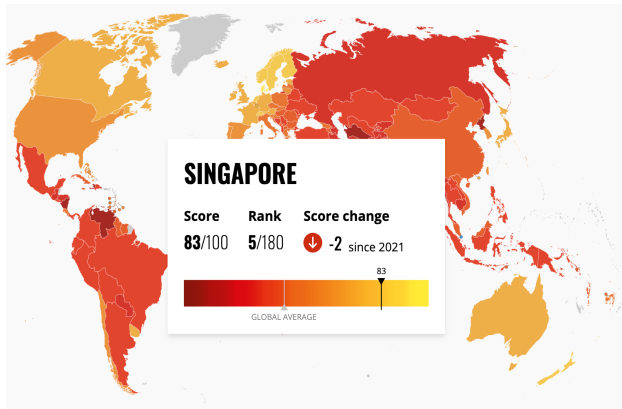
New Zealand also has strong legislation to protect people who complain about corrupt practices. The Protected Disclosures (Protection of Whistle-blowers) Act was passed on 1 July 2022 to replace the Protected Disclosures Act of 2000 to “facilitate the disclosure and investigation of serious wrongdoing in the workplace, and to provide protection for employees and other workers who report concerns” (*Protected Disclosures Act 2022*, 2022). The discloser or the complainant is entitled to confidentiality, impartiality and immunity from civil, criminal and disciplinary proceedings even if they are mistaken about their reports. On the other hand, the authorities are mandated to acknowledge the receipt of the complaint and study whether it warrants an investigation within 20 working days of receiving the disclosure. Furthermore, the discloser is also entitled to

follow-up explanations on the case regarding what they have done or will do. Among other matters, the Act provides clarity on what serious wrongdoings constitute and empowers people to bypass their organisation and report wrongdoings directly to the appropriate authorities. The Act also covers requirements on due diligence organisations such as the SFO, the Ombudsman, the CAG or the police, as the appropriate authorities, must establish and follow as a receiver of the protected disclosures. The Ombudsman plays the most significant role in supporting the operation of the Act. They are responsible for providing information to disclosers about ways to make a disclosure and the protections the Act grants them. They also guide agencies through a disclosure if they are unaware of the proceedings (*Protected Disclosures Act 2022*, 2022).

4.6 Conclusion

New Zealand is one of the few countries that does not rely on a single anti-corruption agency to address corruption issues proving that the responsibility of fighting corruption need not be confined to a single agency. The country's strong egalitarian socio-economic tradition, well-regulated and meritocratic civil service and its strong legislation against corruption were some of the major contributors to New Zealand's triumph against corruption. In the paper *Success in combating corruption in New Zealand*, Zirker (2017) attributes New Zealand's accomplishment to three key determinants. Firstly, the egalitarian culture that enabled an acceptance of strong regulation and policing in the interest of fairness. Secondly, a very professional civil service and bureaucracy that upheld strong values. And lastly, the British-origin legal and political structures that maintained strict legislation against corruption.

5. Singapore



Source: Transparency International

5.1 Independent anti-corruption agency

With the enactment of the Penal Code in the Straits Settlements of Malacca, Penang and Singapore in 1871, the British colonial government illegalised Corruption in Singapore (Quah, 2007). However, due to the lack of a proper monitoring and regulatory system, corruption was rampant and widespread in Singapore, especially in the Singapore Police Force (SPF). Multiple commissions of inquiry engaged in studying the inefficiency of the Straits Settlements Police Force also confirmed the existence of systematic corruption in the police forces (Quah, 1979). However, corruption in Singapore was prevalent throughout the public sector and not just in the police force (Quah, 2007). The British government took over 66 years to act on the review and instated the Prevention of Corruption Ordinance (PCO) as the first anti-corruption law in December 1937. The PCO was established with a strong mandate of preventing “bribery and secret commissions in public and private business” (Quah, 2013, p.142), and it entrusted the responsibility to the

Anti-Corruption Branch (ACB) in the Criminal Investigation Department (CID) of the SPF.

Despite the enactment of the anti-corruption law, the attempt to fight corruption failed because the PCO and the ACB proved to be ineffective. Quah (2013) states that the PCO was unsuccessful for two reasons; firstly, the PCO’s coverage was not sizeable, limiting the powers of the ACB as warrants were required before arrests could be made. Secondly, the penalty of imprisonment for two years and the S\$10,000 enforced on those guilty of corruption was not deterrent enough to dissuade corrupt practices. Furthermore, notwithstanding the pervasive prevalence of corruption in the SPF, the ACB in the CID under the SPF was determined as the central responsible agency. Quah (2017) professes that “the government failed to observe the golden rule that the police cannot and should not be responsible for investigating their deviance and crimes.” Additionally, with only 17 people in the department, the ACB was heavily understaffed, and their CID mandate of solving issues like murder and kidnapping took precedence over corruption control, thus further undermining its success (Quah, 2013). The colonial government realised their mistake of associating the ACB with the SPF during the opium hijacking scandal of 1951, where three police personnel, along with a gang of robbers, tried to run away with 1800 pounds of stolen opium worth S\$400,000 (Quah, 2016). The Corrupt Practices Investigation Bureau (CPIB) was thus established as an independent

anti-corruption agency in October 1952 to replace the ACB and rectify the latter's shortcomings and failure to curb and deter corruption in Singapore (Quah, 2001). However, despite such an effort, the CPIB was still ineffective during the first eight years when the British colonial government governed Singapore. This inadequacy of the bureau was attributed to the unfavourable anti-corruption laws, which provided the CPIB with limited enforcement rights and manpower (Quah, 2017-b).

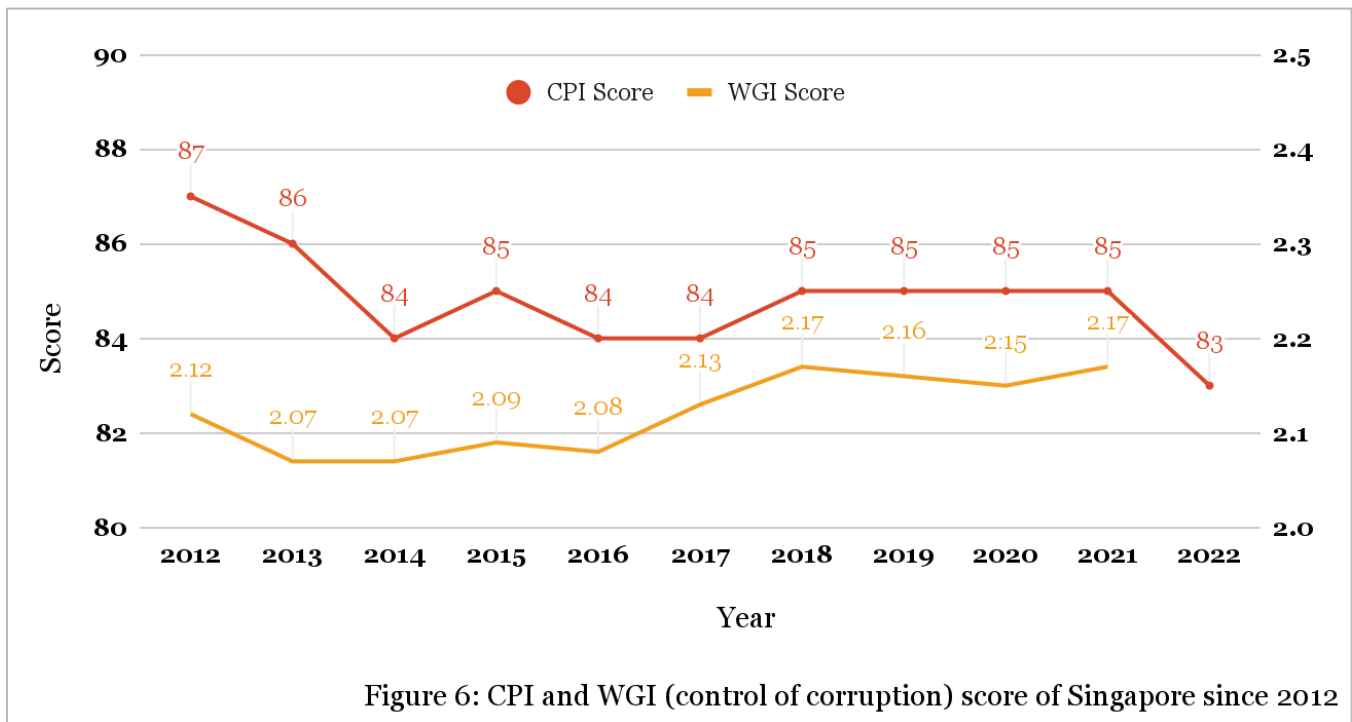
5.2 Political will

The dynamics around corruption took a complete turn when Singapore was granted self-government by the British, and the People's Action Party (PAP) was elected as the first government in May 1959. Jing (2007) associates the win of the PAP with their electoral manifesto of committing to "stay clean and dismiss the venal." The PAP government recognised the urgency to address the ubiquitous presence of corrupt practices in Singapore to realise the country's developmental goals (Quah, 2001). The government thus introduced a comprehensive anti-corruption strategy focusing on "reducing both the opportunities and incentives for corruption" (Abdulai, 2009, p.397). Unlike the British colonial government, the PAP government exhibited a strong political will to combat corruption in Singapore. This effort by the government is reflected in the consistently high performance of Singapore as the least corrupt Asian country on the TI's CPI since 1995. Singapore was ranked fifth alongside Sweden in the 2022 CPI (TI, 2023) and was ranked in the 98.6th percentile (*Annexure 2*) with a score of 2.17 in the 2021

WGI rating (*Figure 6*). Further, Singapore's political status as a de facto one-party state contributed to the success of the CPIB (Boin et al., 2021).

5.3 Strong legal framework

The first step taken by the government to reduce corruption was the replacement of the PCO with the Prevention of Corruption Act (PCA) on 17 June 1960. The PCA covers a broader range of scope as compared to the PCO (12 vs 32 sections) and clearly spells out the definition of corruption in terms of the forms of gratification (section 2). The jail penalty for corruption was also increased to five years from two (section 5). The PCA requires a person found guilty of receiving illegal gratification to pay back the amount taken as a bribe along with any other retribution as sentenced by the court (section 13) (Quah, 2013). The most important clause of the legislation is section 24, which requires the accused to explain their "pecuniary resources or property" that does not match their sources of income (Quah, 2011, p.220). Unlike the ACB, the CPIB embraced a "total enforcement approach" by looking at corrupt practices in both public and private sectors, placing equal culpability on both the giver and receiver of bribes (Soh, 2008, p.1). CPIB, as the only anti-corruption agency in Singapore, is responsible for enacting the PCA and has three primary roles: "i) receiving and investigating complaints alleging corrupt practices; ii) investigating corrupt malpractices and misconduct by public officers; iii) preventing corruption in the Singapore Civil Service (SCS) by minimising opportunities for corrupt practices by examining their practices and



procedures” (Quah, 2013, p.147). To ensure the continued effectiveness of the PCA and the CPIB, the PAP government exercised flexibility in terms of making changes or even introducing new laws to deal with unforeseen circumstances and issues when addressing corruption cases (Quah, 2007). In 1966 two significant revisions to the PCA were introduced to strengthen it further. “The first amendment (section 28) stated that a person can be found guilty of corruption even though he did not actually receive the bribe, as the intention of his part to commit the offence constituted sufficient grounds for his conviction. The second amendment (section 37) was directed to those Singaporeans working for their government in embassies and other government agencies abroad, as Singapore citizens would be prosecuted for corrupt offences committed outside Singapore and would be dealt with as if such offences had occurred in Singapore” (Quah, 2001, p.33).

In 1989, the PCA was again amended to increase the fine for corrupt activities from S\$10,000 to S\$100,000. With the enactment of the PCA, the government successfully reconstructed the image of corruption among its citizens to a “high-risk, low-reward” activity where people caught practising corruption were highly likely to be severely punished (Quah, 2013, p.157). Moreover, the CPIB impartially enforced the PCA on anyone found guilty of an offence, irrespective of their status (Quah, 2017-b). Though CBIP is under the jurisdiction of the Prime Minister’s Office, the Prime Minister (PM) and other political leaders grant full functional liberty to the agency. From 1966 to 2016, the CPIB investigated 13 cases of corruption involving five PAP leaders (*Annexure 2*) and eight senior civil servants (*Annexure 3*) (Quah, 2022). Since the establishment of the Elected Presidency in 1991, the CPIB was also granted the right to investigate

complaints against politicians and senior civil servants with the authorisation of the president if the PM does not grant permission to do so (Quah, 2007). Apart from the PCA, the government also adopted a few other legislations to deter corrupt practices in various agencies. The Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act was enacted in 1999 to ensure the corrupt do not benefit from their misdoings. This Act empowers the judiciary to seize properties from the convicted if they cannot provide proper accounts of those resources. The Customs Act warrants penalties for receiving bribes and assumes any cash in possession of the Customs Officer to be corruptly obtained unless proven otherwise (Hin, n.d.).

5.4 Enforcement rights and resources to the anti-corruption agency

The operational and functional independence of the CPIB is further corroborated by the PCA, thus ensuring impartial enforcement of their mandates (Quah, 1989). Section 15 and 20 of the PCA empowers the CPIB to arrest and search the convicted and to scan the bank and other financial documents of the person in question and that of their family members or agents, respectively (Koh, 2020). The PCA further strengthened the jurisdiction of the CPIB by providing them with an adequate budget, legal power and human resources. Recognising the need to empower the CPIB with adequate resources, the PAP government significantly increased the bureau's budget and workforce from S\$1,024,470 and 61 people in 1978 to S\$48,877,500 and 234 people in

2020. The per capita expenditure of the CPIB rose by almost three times in 2020 as compared to 2007. Similarly, the staff-to-population ratio also rose to 1:24,298 in 2020 from 1:58,828 in 2007 (Quah, 2022).

5.5 Competency of the anti-corruption agency

To ensure the smooth functioning of the agency and to further enhance its competence, the CPIB placed high emphasis on providing both intellectual and skill-based capacity-building training to its employees (Quah, 2016). A Computer Forensics Unit was also established under the CPIB in 2004 to strengthen the "investigative and evidence-gathering skills" of the bureau to enhance its forensic accounting capabilities (Quah, 2017-b). Soh Kee Hian, a former director of the CPIB, associated the success of the bureau's anti-corruption enforcement with its dependence on "skilful techniques, careful planning and execution of field operations, and computer forensics" (Soh, 2008, p.2). The CPIB also emphasises striving for organisational excellence, and its success in doing so is reflected in the various awards it has won. They received the Singapore Quality Class in 1998, an award that recognises excellence in both public and private firms in Singapore. The CPIB was the first public organisation to receive the People Excellence Award in 2003 and was also awarded Distinguished Public Service for Organisational Excellence in 2005. As a measure to ensure that only the best and most capable candidates are employed in the bureau, the CPIB introduced a three-step psychometric recruitment

exercise (aptitude and competence, case analysis and structured interview) in 2006 (Quah, 2013).

5.6 Education and awareness

The CPIB also extensively advocated for speaking against corruption and conducted activities for corruption prevention and education. In agencies where corruption was detected, the CPIB reviewed their practices to identify problem areas to provide suggestions to fend off such activities in the future. Additionally, the Public Education Group under the CPIB conducted corruption prevention and education classes for various groups of people like pre-university students, teachers, principals, new civil servants, law-enforcement agencies (police, immigration) and the staff of key organisations (Quah, 2013). They also have a number of instructional videos, brochures and comics explaining the types of corruption that should be avoided, which are freely available online. Initiatives such as the launch of the *ISO37001 on Anti-Bribery Management Systems* and the development of the *PACT: A Practical Anti-Corruption Guide for Business in Singapore* also helped educate businesses and companies on the good practices pertaining to corruption. The Corruption Reporting and Heritage Centre (CRHC) was also established on 6 June 2017 to serve as an accessible platform for people to learn about corruption and file complaints. Since 2015, the CPIB has also started publishing detailed corruption statistics on their webpage to help promote transparency in the system and a culture of zero tolerance (Lim, n.d.). Moreover, almost all of the court

proceedings related to corruption are open to the public, and the decisions are documented and published for everyone to view and critique (Hin, n.d.).

5.7 High wages for public servants

The pervasive prevalence of corruption among the SPF during colonial rule was highly attributed to their low salaries and poor working conditions. The PAP government, however, could not afford to raise the pay of the SCS immediately after assuming office since Singapore was still a poor country then. The government first addressed the issue by improving and instating stringent anti-corruption laws and regulations, which included the introduction of the PCA. After achieving economic growth and stability in Singapore, the government started increasing the wages of civil servants and political leaders to reduce the opportunities for corruption in the country. This improvement started in March 1972 “when all the civil servants were given a 13-month non-pensionable allowance comparable to the bonus in the private sector.” Justifying the action of the government, the then prime minister Lee Kuan Yew proclaimed that underpaid bureaucrats and leaders would “succumb to temptations and indulge in corruption” (Quah, 2007, p.27). He also stated the need to pay high wages to political leaders to “ensure a clean and honest government” (Quah, 2001, p.33). Moreover, providing competitive benefits also helped quell the brain drain and attract the best people into the SCS.

5.8 Red tape and loopholes

In addition, the government acknowledged that the lengthy and burdensome procedures in the bureaucratic systems aggravated the opportunities for corruption in these agencies. Quah (2007) asserts that corruption thrives in countries with complicated administrative procedures as it provides civil servants with ample occasions to solicit or accept bribes from people to aid in processing their applications. Hence, to improve public service delivery by reducing red tape and removing loopholes in the system, the SCS adopted some key reforms. The Public Service for the 21st Century (PS21), launched on 5 May 1995, was the most significant measure adopted by the SCS. The PS21 was primarily instituted to prepare civil servants to accept and adapt to the fast-changing world to thus achieve “sound administrative governance, organisational excellence and service correctness.” The following four major initiatives were introduced under the PS21 to streamline the processes in the SCS; i) The Pro-Enterprise Panel Movement: the panel collect recommendations from the business community in Singapore to establish and promote vibrant entrepreneurship culture in the country; ii) The Zero-In-Process (ZIP): the ZIP team addresses and provides solutions to reduce inadequacies in the system whereby service users are required to visit multiple agencies for related reasons; iii) The Public Officers Working to Eliminate Red-tape (POWER): POWER works towards eliminating obsolete regulations in the public sector by empowering public officers to cut red tape wherever possible and also receives

suggestions to direct them to the respective agencies for follow-up; iv) The Cut-Red Tape Movement: online feedback and suggestions are collected from the public on ways to remove red tape in the government agencies and are implemented accordingly based on their merit. In addition, as a means to embrace technology to improve service delivery, various e-Government Action Plans (eGAP) were also implemented. Through the eGAP, most government services, such as passport renewal, government licence application, new business registration, etc., were taken online, thereby reducing the turnaround time (Hin, n.d.).

5.9 National and international network

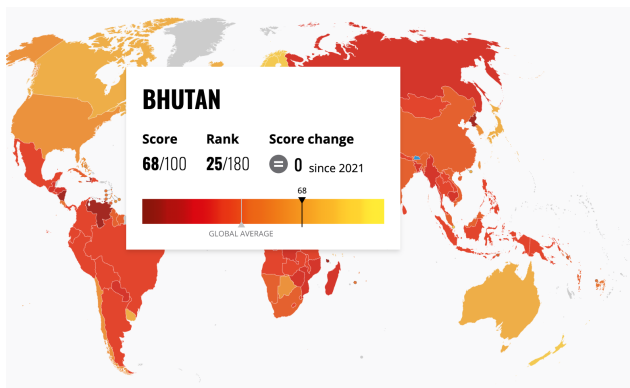
Recognising the need for a strong network with other offices in the country, the CPIB also administered various joint operations with agencies like the Commercial Affairs Department and the Immigration and Checkpoints Authority (Soh, 2008). Similarly, the CPIB also actively participates in various international corruption forums including, but not limited to, the UNCAC, the Asian Development Bank (ADB), the OECD, the Anti-Corruption Initiative for Asia and the Pacific, the South East Asia-Parties Against Corruption (SEA-PAC), the Asia-Pacific Economic Cooperation (APEC) Anti-Corruption and the Transparency (ACT) Experts’ Working Group, and the G20 Anti-Corruption Working Group. In July 2017, the CPIB became a part of the International Anti-Corruption Coordination Centre (IACCC), which was instituted to improve and boost intelligence sharing and cooperation with other countries to address grand corruption (Lim, n.d.).

5.10 Conclusion

The staggering success achieved by Singapore in fighting corruption can be highly attributed to the strong political will expressed by the PAP government through the strong enforcement of anti-corruption laws. A systems-level intervention by the government to transform corruption into a 'high-risk, low-reward' affair resulted in corruption-intolerant citizens and civil servants. The internalisation of such a mindset further enhanced the government's effort to fight corruption. Empowering the CPIB with adequate enforcement rights and resources, along with reducing red tape in the public sectors, were some strategies that helped Singapore become one of the least corrupt countries in the world.

In his statement to the Parliament in January 1987, the former prime minister of Singapore, Lee Kuan Yew highlighted five key points that enhanced the effectiveness of the anti-corruption strategy in Singapore. They were "i) The law against corruption contained in the PCA; ii) A vigilant public that was ready to report all suspected corruption; iii) A CPIB which was scrupulous, thorough, and fearless in investigations; iv) The fact that the CPIB had the full backing of the PM; v) A public opinion that censures and condemns corruption that brands a guilty party with a stigma of corruption that cannot be washed away by serving a prison sentence" (Quah, 2007, p.36).

Conclusion



Source: Transparency International

The cases above show that it is possible to transform corrupt places into clean ones if the leaders and the citizens of the country demonstrate the will to do so. Transferring the anti-corruption mandates from the police force to an independent anti-corruption agency enabled stringent administration zero-tolerance policies against corruption in Hong Kong and Singapore. They believed that it was crucial to have an anti-corruption agency free from political and bureaucratic pressures to curb corruption. Hence, the former established the ICAC and the latter, the CPIB. However, Denmark, Finland and New Zealand's success prove that countries need not rely on a single anti-corruption agency to control corruption. A number of agencies were responsible for fighting corruption in these three countries, which are among the least corrupt in the world. On the one hand, Denmark's success can largely be attributed to the comprehensive bureaucratic reforms the monarchs undertook to foster loyal civil servants. On the other hand, the strong emphasis placed by the citizens on the values of common good and egalitarianism significantly contributed to Finland and New Zealand's efforts to curb corruption.

Gaining citizen trust and engaging them in corruption prevention measures was one of the most significant factors that contributed to Hong Kong's fight against corruption. Since its inception, the ICAC has extensively focused on advocating and educating the public on standing up against corruption. Similarly, the CPIB of Singapore also conducts and publishes multiple informative materials on best practices in corruption that cater to people of all socio-economic groups. Most of the resources produced by these two agencies are freely available on their web pages. In addition to citizen education, Singapore is also very transparent in their corruption investigation and uploads most of its case proceedings online for people to access and comment on. Likewise, court proceedings, including those on corruption, are easily accessible in the official legal journal of Denmark. The Finnish administration is also known for its transparent and open decision-making process, which is an essential aspect of curbing corruption. Furthermore, recognising the important role of media in corruption control, Finland grants high freedom to its press and media. These systems in Finland ensure transparency and accountability in governance and further increase public trust in the government. Additionally, Hong Kong and New Zealand have strong policies to oversee the safety of those reporting corrupt activities. Such measures enabled them to garner citizen trust and belief, thereby aiding corruption prevention measures.

On the other hand, the sole anti-corruption agency of Bhutan, the ACC, is often criticised for being very closed-off, especially regarding its investigation reports. The TI report on the Assessment of the Bhutan ACC 2021 states that, though the commission has made significant improvements in terms of transparency and openness with the media and public, most of the activities are “still very much on the commission’s terms and its record on responsiveness to information requests remains a concern” (McDevitt & Choden, 2021, p.60). The ‘varieties of democracy project’ is one of the four data sources used by the TI to construct Bhutan’s ranking in the CPI. Under this assessment, the ‘diagonal accountability index’ score, which measures the extent of government accountability to the media and civil society, has decreased from 0.76 in 2020 to 0.74 in 2021. This decline depicts the need to improve the role of media and civil society in corruption prevention in Bhutan (ACC, 2023). Additionally, the fact that almost half the corruption complaints in Bhutan are made anonymously shows that there is still much the commission could do to garner public trust. About one-fourth of the 1152 respondents of the 2020 National Corruption Barometer Survey (NCBS) were of the view that information in Bhutan is not protected well. Though the Anti-Corruption Act of Bhutan warrants full confidentiality of the informers, to further enhance citizen trust and confidence, the NCBS report strongly recommends having a separate Whistle-blower Protection Act (BTI, 2020).

According to the 2021-2022 annual report of the ACC, retaining human resources has

been underlined as one of the biggest challenges faced by the ACC. The average attrition rate of the commission was 9 per cent between 2016-2020, and a total of around 106 officials have left the agency since its establishment (ACC, 2022-a). With the so-called ‘Australia Rush’ taking a storm and hundreds of people resigning from the civil service, the ACC risks losing more of its employees. Psychological stress, high workload and performance pressure, along with inherent risks of social backlash and limited long-term and career development opportunities within the commission, were some reasons stated by their former employees. Though the ACC has already taken measures to address this issue by introducing staff welfare schemes, childcare facilities, and housing colonies for its employees (McDevitt & Choden, 2021), other avenues to motivate their employees could be explored. In the ninth RIGSS anniversary lecture series, Professor John Quah, an anti-corruption expert from Singapore, recommended incentivising people in terms of reward and recognition for their contribution and having free and frequent dialogues with the employees to understand their needs and challenges as some ways to help reduce the high employee turnover. In line with the discussion of the Civil Service Bill of 2009, the ACC submitted a report to the National Assembly of Bhutan, highlighting the need of “functional independence in terms of control over human and financial resources” (ACC, 2009). Exemplifying the ICAC (Hong Kong) and the CPIB (Singapore), the ACC underscores the need to have independent service rules to manage their employees and to address the challenge of recruiting and retaining good

professionals (ACC, 2009). Both the ICAC and the CPIB recruit personnel based on their respective needs and recruitment rules, unlike the ACC of Bhutan, where officers are employed by the Royal Civil Service Commission (RCSC).

In their annual report, the ACC also highlights that with cases becoming more complex due to technological advancements, fighting corruption in Bhutan has become challenging. Like the ICAC of Hong Kong and the CPIB of Singapore, going forward, the ACC would need to provide comprehensive training programmes to its employees to enhance its competence and ensure the smooth functioning of the agency. In the RIGSS lecture, Quah also asserted that it was important to equip officers of anti-corruption agencies with the necessary knowledge and expertise to help them deal with complex cases (RIGSS, 2022).

Additionally, the complicated bureaucratic system in Bhutan is a key factor contributing to corruption in Bhutan (RIGSS, 2022). The NCBS 2020 report notes discriminatory application of laws and lengthy procedures as one of the causes of corruption in the country (BTI, 2020). Bhutan's low rating in the measures such as the 'ease of doing business', 'starting a business', 'getting permits', 'registering property', etc., indicates a high level of red tapism in the system. Red tape in the public service sector increases opportunities for corruption as people often resort to bribes and favours to expedite their process. The NIA 2019 report underlines the need to strengthen e-services through proper monitoring and coordination to address

corruption due to abuse of function. Streamlining procedures by leveraging digital applications, such as the eGAP implemented in Singapore, can help reduce complicated procedures. In addition, to improve public service delivery and reduce red tape, Singapore also adopted key reforms in their civil service. Similarly, Denmark, Finland and New Zealand initiated various reforms and regulations in their civil service to make it clean and efficient. The historical transformation introduced by the Danish monarchs instituted a merit-based civil service corps with utmost loyalty to the king and the state. On top of that, the consistent condemnation of misconduct in the system as a means to strengthen the rule of law brought about a corrupt-free administration in Denmark. Likewise, the Finnish Constitution obliges civil servants and citizens alike to abide by ethical and moral standards. Civil servants in Finland are subject to adequate freedom as well as strict regulation. The enactment of the Public Service Act, which emphasised the values of equality, fairness and fair dealing, paved the way to a unified, professional and merit-based public service in New Zealand. These countries, in a way, started their corruption-control journey by restructuring their civil service by introducing meritocracy and subjecting them to strict regulations. Under the guidance and visionary leadership of His Majesty The King, the Bhutanese civil service is undergoing similar transformation. Like the experience of the least corrupt countries, perhaps, such reforms will also help Bhutan become a corruption-free country.

Leadership played a very crucial role in curbing corruption in these places. As claimed by Senior (2006), leaders are the key people who can turn around the corruption landscape in a country since they make the laws and consequently allocate the resources to implement them. The drive and determination of the governments to fight corruption enabled them to develop zero-tolerance policies against corruption and also empower their anti-corruption agencies and other law enforcement offices with adequate legal autonomy, manpower and financial resources. The anti-corruption measures in Denmark were primarily driven by their monarchs, and Finland's strong leadership enabled the formulation of a comprehensive legal framework on corruption and transparency. Similarly, establishing independent anti-corruption agencies in Hong Kong and Singapore, and New Zealand's elaborate legislation for the protection of complainants was possible due to the strong political will displayed by the respective governments. The leaders successfully transformed their public service into a meritocratic one and worked to cut red tape in the public sector as a means to reduce corruption opportunities.

The biggest lesson that we can draw from the case studies is perhaps the vital role citizens can and should play in fighting corruption. Article 8, Section 9 of the Constitution of Bhutan states that "every person shall have the duty to uphold justice and to act against corruption" (*The Constitution of the Kingdom of Bhutan*, 2008, p.17). However, in Bhutan, fighting corruption is generally perceived as the responsibility and the mandate of the ACC

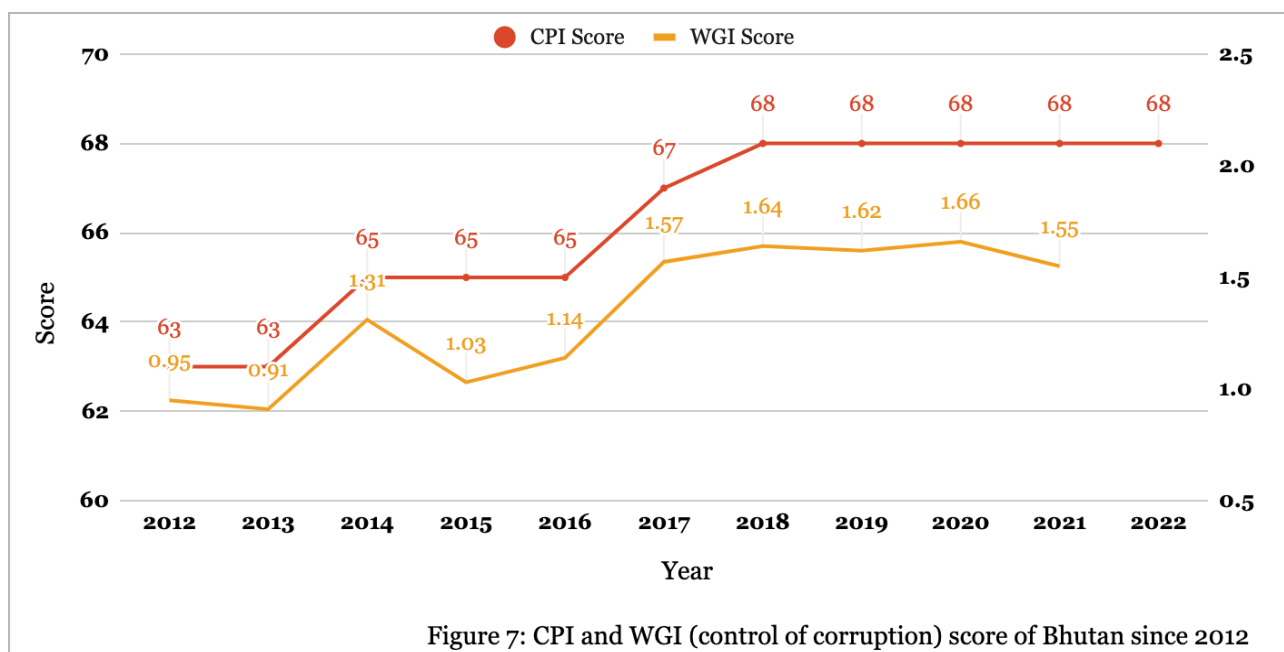
alone. His Majesty, in the 107th National Day Address, reminded us that ignoring corruption poses an even greater threat than corruption itself as such practices can discourage professional and hardworking people. Bhutanese do not necessarily take a proactive role unless they are directly involved or affected by the wrongdoings and are often seen empathising with those implicated in corruption cases (TI, 2022). On the other hand, Hong Kong, Singapore and Denmark, to an extent, embraced more of a bottom-up approach to curbing corruption. Citizen pressure to bring about culture and systems-level shifts in the corruption scenario instigated the review of the anti-corruption strategy in Hong Kong and Singapore, which led them to their current status. Similarly, establishing a corps of civil servants loyal to the king and the state was crucial in mitigating corruption in Denmark. The support and cooperation bestowed by the citizens to the actions taken by their respective governments to curb corruption greatly eased the process.

In a way, the strong values base held by the citizens of Finland and New Zealand was a key contributing factor in curbing corruption. In Finland, the Constitution mandates that citizens and public servants abide by certain ethical standards. Impartiality and integrity are the key guiding principles for Finnish public servants, and corrupted officials often face a high level of social stigma. Similarly, in New Zealand, the societal pressure to uphold one's social conduct and familial reputation was the most significant contributing factor in the country's fight against corruption. Their civil service

system is highly regarded for honour, duty, decency and a strong professional devotion to the public interest. Whereas in Bhutan, multiple surveys highlight the lack of ethical and moral values among public servants and citizens. The NCBS report of 2020 underlines ‘low moral values’ of the citizens as one of the top three reasons for corruption in Bhutan. The NIA 2019 assessed ethical leadership practices in public service as one of the measures of integrity in Bhutan. The report highlighted the need to strengthen integrity culture and ethical leadership in public agencies as the index scored only a satisfactory level of 7.82. This poor performance was attributed to the perceived low levels of fairness by leadership and trust in leadership by the respondents (ACC, 2019). Additionally, the Youth Integrity Assessment of 2022, which reviewed 3558 youths in the country, scored 64 on the index of values. The score for the values in the youth component was 61.77, where 50 per cent of the respondents said they were ready to lie to get out of a

difficult situation. Hence, the report underscores the need to inculcate anti-corruption, ethics and integrity curricula in the education system and honour people with integrity to create role models for youths to emulate (ACC, 2022-b).

His Majesty The King, during the 114th National Day Address, underlining the urgency to root out corruption from our country, asserted that if “we allow [corruption] to proliferate, we will become more vulnerable to even greater risks and danger.” The national target of the 12th Five-Year Plan includes improving Bhutan’s CPI score to 69 by 2023 from the baseline score of 68 in 2018 (*Figure 7*); and increasing the National Integrity Score from 7.95 in 2016 to 8.5 by 2023 (ACC, 2019). Hence, this report is an effort to help achieve our national targets of reducing corruption and to transform our country into a developed, clean and dependable country.



References

- Abdulai, A. G. (2009). Political Will in Combating Corruption in Developing and Transition Economies: A Comparative Study of Singapore, Hong Kong and Ghana. *Journal of Financial Crime*, 16(4), 387–417. <https://doi.org/10.1108/13590790910993753>
- Anti-Corruption Commission of Bhutan (ACC). (2009). (rep). Retrieved from <https://www.acc.org.bt/sites/default/files/rcsc.pdf>
- Anti-Corruption Commission of Bhutan (ACC). (2019). *National Integrity and Anti-Corruption Strategy 2019-2023*. (rep). Retrieved from <https://www.acc.org.bt/pdf/NIACS%202019-2023.pdf>
- Anti-Corruption Commission of Bhutan (ACC). (2020). *National Integrity Assessment 2019*. (rep). Retrieved from <https://www.acc.org.bt/sites/default/files/NIA2019.pdf>
- Anti-Corruption Commission of Bhutan (ACC). (2022-a). (rep.). *Annual Report 2021-2022*. Retrieved from https://www.acc.org.bt/pdf/2022/AR%202021-2022_eng-3.pdf.
- Anti-Corruption Commission of Bhutan (ACC). (2022-b). (rep.). *Youth Integrity Assessment 2022*
- Anti-Corruption Commission of Bhutan (ACC). (2023). *Transparency International's Corruption Perception Index*. Retrieved from <https://www.acc.org.bt/?q=node/2369>
- Anti-Corruption Commission of Bhutan (ACC). (n.d.). *About ACC*. <https://www.acc.org.bt/?q=node/1655>
- Ministry of Justice. (n.d.). *Anti-corruption Efforts*. Retrieved from <https://oikeusministerio.fi/en/anti-corruption-activities>
- Anttiroiko, A.-V. (2014). Good Governance In Context: Learning From Anti-Corruption Policies Of Finland And Singapore. *Munich Personal RePEc Archive*. <https://doi.org/https://mp.ra.ub.uni-muenchen.de/67807/>
- Ardigó, I. A. (2018). *Denmark: Overview Of Corruption And Anti- Corruption*. Transparency International Anti-Corruption Helpdesk Answer. Retrieved from https://knowledgehub.transparency.org/assets/uploads/helpdesk/Country-profile-Denmark-2018_PR.pdf
- Batalli, M. (2015). Role of Ombudsman Institution Over the Administration. *Academic Journal of Business, Administration, Law and Social Sciences*.
- Bhutan Transparency Initiative (BTI). (2020). (rep). *National Corruption Barometer Survey (NCBR) 2016*. (rep). Retrieved from <https://bhutantransparency.org/wp-content/uploads/2021/06/NCBSR-2020-final.pdf>
- Boin, A., Fahy, L. A., & Hart, P. 't. (2021). *Guardians of Public Value: How Public Organisations Become and Remain Institutions*. SpringerLink. Palgrave Macmillan. Retrieved from <https://link.springer.com/book/10.1007/978-3-030-51701-4>

- Camaj, L. (2013). The media's role in fighting corruption: Media effects on governmental accountability. *International Journal of Press and Politics*, 18(1), 21-42.
- Chan, T. (n.d.). *Corruption prevention: The Hong Kong Experience*. UNAFEI. Retrieved from https://www.unafei.or.jp/publications/pdf/RS_No56/No56_30VE_Chan.pdf
- Charron, N., Lapuente, V., & Rothstein, B. (2013). *Quality of Government and Corruption from a European Perspective: A Comparative Study of Good Government in EU Regions*. Cheltenham: Edward Elgar.
- Chancellor of Justice. (n.d.). *Activities*. Retrieved from <https://oikeuskansleri.fi/en/activities>
- Criminal Code of Denmark*. (n.d.). Retrieved from <https://www.retsinformation.dk/eli/lta/2012/1007>
- Dell, G., & McDevitt, A. (2022). (rep.). *Exporting Corruption 2022: Assessing Enforcement of the OECD Anti-Bribery Convention*. Retrieved from https://images.transparencycdn.org/images/2022_Report-Full_Exporting-Corruption_EN.pdf
- Envío, R. (Ed.). (2006). *Finland's Successful Experience in the Fight Against Corruption*. Retrieved from <https://www.envio.org.ni/articulo/3255>
- European Commission. (2020). *2020 Rule of Law Report Country Chapter on the rule of law situation in Finland*. EUR-Lex. Retrieved from <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52020SC0325>
- Financial Action Task Force (FATF). (2017). (rep.). *Anti-money Laundering and Counter-Terrorist Financing Measures – Denmark, Fourth Round Mutual Evaluation*. Retrieved from <https://www.fatf-gafi.org/en/publications/mutualevaluations/documents/mer-denmark-2017.html>
- Fischer, D. (2012). *Fairness and Freedom: A History of Two Open Societies: New Zealand and the United States*. Oxford University Press, New York.
- Fukuyama, Francis (2011) "The Origins of Political Order. From Prehuman Times to the French Revolution". New York: Farrar, Straus and Giroux
- Gregory, R. (2008). Governmental Corruption in New Zealand: A View through Nelson's telescope? *Asian Journal of Political Science*, 10(1), 17–38. <https://doi.org/10.1080/02185370208434200>
- Gregory, R. and Zirker, D. (2013). Clean and Green with Deepening Shadows? A Non-Complacent View of Corruption in New Zealand. *Different Paths to Curbing Corruption (Research in Public Policy Analysis and Management, 23)*, Emerald Group Publishing Limited, Bingley, 109-136. [https://doi.org/10.1108/S0732-1317\(2013\)0000023005](https://doi.org/10.1108/S0732-1317(2013)0000023005)
- Gregory, R. and Zirker, D. (2022). Historical Corruption in a 'Non-corrupt' Society: Aotearoa New Zealand, *Public Administration and Policy: An Asia-Pacific Journal*, 25(2), 150-162. <https://doi.org/10.1108/PAP-01-2022-0008>

- Hin, K. T. (n.d.). Corruption Control in Singapore. *The 13th International Training Course on the Criminal Justice Response to Corruption, Visiting Experts' Papers*.
https://www.unafei.or.jp/publications/pdf/RS_No83/No83_17VE_Koh1.pdf
- Heilbrunn, John.R. (2003). Anti-Corruption Agencies and the Fight Against Corruption. *Division of Liberal Arts and International Studies; The Colorado School of Mines*.
https://www.acauthorities.org/sites/anti_corruption/files/publication/Anti-C%20Agencies_Fight%20against%20corruption_Heilbrunn_2003.pdf
- Huberts, L., Lasthuizen, K., & Peeters, C. (2006). Measuring corruption: Exploring the ice-berg. In C. Sampford, A. Shacklock, C. Connors, & F. Galtung, (Eds.), *Measuring corruption*, 265-293.
- ICAC. Independent Commission Against Corruption. (n.d.). Retrieved from
<https://www.icac.org.hk/tc/home/index.html>
- ICAC. Independent Commission Against Corruption. (2009). (rep.). *Annual Report* . Retrieved from [www. Icac.org.hk](http://www.Icac.org.hk).
- Ikola-Norrbacka, R., Salminen, A., & Viinama`ki, O.-P. (2010). Promoting, preventing and watchdogging: Reinforcing citizens' role in the control of corruption. In A. Saminen (Ed.), *Ethical governance. A citizen perspective*. 76-90. *Vaasa: Research Papers 294, Public Management 39, University of Vaasa*.
- Jensen, M. F. (2014). The Question Of How Denmark Got To Be Denmark - Establishing Rule Of Law And Fighting Corruption In The State Of Denmark, 1660 – 1900. *University of Gothenburg:Working Paper Series 2014:06*.
https://pure.au.dk/ws/files/82049568/How_Denmark_got_to_be_Denmark_QoG_Workingpaper.pdf
- Jensen, M. F. (2015). *Anti-corruption Policies Revisited*. The Question of how Denmark got to be Denmark – A Historical Pathway of Fighting Corruption . Retrieved from
<https://anticorrp.eu/news/the-question-of-how-denmark-got-to-be-denmark-a-historical-pathway-of-fighting-corruption/>
- Jensen, M. F. (2018). The Building of the Scandinavian States: Establishing Weberian Bureaucracy and Curbing Corruption from the Mid-seventeenth to the End of the Nineteenth Century. *Comparative Social Research*, 179–203. <https://doi.org/10.1108/s0195-631020180000033013>
- Jing, S. (2007), "Corruption by Design? A Comparative Study of Singapore, Hong Kong and Mainland China", *Policy and Governance Discussion Paper Series, Crawford School of Economics and Government, The Australian National University*
- Johnston, M. (2013). The Great Danes: Successes And Subtleties Of Corruption Control In Denmark. *Research In Public Policy Analysis And Management*, 23–56.
[https://doi.org/10.1108/s0732-1317\(2013\)0000023002](https://doi.org/10.1108/s0732-1317(2013)0000023002)

- Kilby, P. (2022). *Fighting the good fight*. Fraud Magazine. Retrieved from <https://www.fraud-magazine.com/cover-article.aspx?id=4295018621>
- Kimpimäki, M. (2017). Corruption in a Non-corrupt Country: What does Corruption Look Like in Finland? *International Journal of Comparative and Applied Criminal Justice*, 42(2-3), 233–252. <https://doi.org/10.1080/01924036.2017.1310662>
- King, M. (2003). *New Zealanders at War*. Auckland: Penguin.
- Klitgaard, R., Maclean-Aboroa, R., & Parris, H. L. (2000). *Corrupt Cities: A Practical Guide to Cure and Prevention*. Institute for Contemporary Studies, World Bank Institute. Retrieved from <https://documents1.worldbank.org/curated/en/709171468743399124/pdf/multi-page.pdf>
- Koh, T. (Ed.). (2020). *Fifty Secrets of Singapore's Success*. Straits Times Press.
- Korruptiontorjunta. (n.d.-a). *Anti-corruption Strategy: Anti-corruption.fi*. Retrieved from <https://korruptiontorjunta.fi/en/anti-corruption-strategy>
- Korruptiontorjunta. (n.d.-b). *Combating Corruption in Finland: Anti-corruption.fi*. Retrieved from <https://korruptiontorjunta.fi/en/combating-corruption-in-finland>
- Kukutschka, R. M. B. (2021). (rep.). *Global Corruption Barometer European Union 2021*. Retrieved from https://images.transparencycdn.org/images/TI_GCB_EU_2021_web_2021-06-14-151758.pdf.
- Lee, R. P. (1981). The Folklore of Corruption in Hong Kong. *Asian Survey*, 21(3), 355–368. <https://doi.org/10.2307/2643730>
- Lim, V. (n.d.). An Overview of Singapore's Anti-corruption Strategy and the Role of the CPIB in Fighting Corruption. *20th UNAFEI UNCAC Training Programme Visiting Expert's Papers*. https://doi.org/https://www.unafei.or.jp/publications/pdf/RS_No104/No104_18_VE_Lim_1.pdf
- Lindgreen, A. (2004). Corruption and Unethical Behaviour: Report on a Set of Danish Guidelines. *Journal of Business Ethics*, 51(1), 31–39. <https://doi.org/https://www.jstor.org/stable/25379167>
- Man-wai, T. K. (n.d.-a). Effective Measures to Combat Corruption in Hong Kong. *19th UNAFEI UNCAC Training Programme Visiting Experts' Papers*. https://doi.org/https://www.unafei.or.jp/publications/pdf/RS_No101/No101_23_VE_Kwok_1.pdf
- Man-Wai, T. K. (n.d.-b). Formulating an Effective Anti-corruption Strategy- The Experience of Hong Kong ICAC. *Seventh Course On Corruption Control in Criminal Justice Visiting Experts*. https://www.unafei.or.jp/publications/pdf/RS_No69/No69_23VE_Man-wai2.pdf
- McDevitt, A., & Choden, K. (2021). (rep.). *Assessment of the Bhutan Anti-Corruption Commission 2021*. Transparency International. Retrieved from https://images.transparencycdn.org/images/2021_AssessmentBhutanAnti-CorruptionCommission_Report_English.pdf.

- Mlambo, D. N., Mubecua, M. A., Mpanza, S. E., & Mlambo, V. H. (2019). Corruption and its implications for development and good governance: A perspective from post-colonial Africa. *Journal of Economics and Behavioral Studies*, 11(1(J), 39–47. [https://doi.org/10.22610/jebbs.v11i1\(j\).2746](https://doi.org/10.22610/jebbs.v11i1(j).2746)
- Ministry for Foreign Affairs of Finland. (2005). (rep.). *Combating Corruption: The Finnish Experience*. Retrieved from https://um.fi/publications/-/asset_publisher/TVOLgBmLyZvu/content/combating-corruption-the-finnish
- Moran, J. (2008). The Changing Context of Corruption Control: The Hong Kong Special Administrative Region, 1997–99. *Commonwealth & Comparative Politics*, 37(3), 98–116. <https://doi.org/10.1080/14662049908447798>
- Mirzaev , R. I. (2022). The Experience of Finland and Denmark in Combating Corruption in the Education System and Opportunities for Uzbekistan. *Eurasian Research Bulletin (ERB)*, 13, 133–137. <https://doi.org/https://geniusjournals.org/index.php/erb/article/download/2435/2092>
- Mungiu-Pippidi, A. (2013). Becoming Denmark: Historical Designs of Corruption Control In. *Corruption, Accountability, and Transparency*, 80(4), 1259-1286. essay, The Johns Hopkins University Press Retrieved from <https://www.jstor.org/stable/i24385624>.
- Mungiu-Pippidi, A. (2015). The Road to Denmark: Historical Paths to Corruption Control. In *The Quest for Good Governance*, 57–82. Cambridge University Press. Retrieved from <https://doi.org/10.1017/CBO9781316286937.003>.
- Mungiu-Pippidi , A. (n.d.). Becoming Denmark: Understanding Good Governance Historical Achievers <https://doi.org/https://www.againstcorruption.eu/wp-content/uploads/2012/02/Becoming-Denmark-Historical-Lessons-Learned.pdf>
- Ombudsman. (n.d.). *Serious Wrongdoing at Work (Whistleblowing)*. Retrieved from <https://www.ombudsman.parliament.nz/what-ombudsman-can-help/serious-wrongdoing-work-whistleblowing>
- Organisation for Economic Cooperation and Development (OECD). (2008). (rep). *Specialised Anti-Corruption Networks: Review of Models*. Retrieved From <https://www.oecd.org/corruption/acn/39971975.pdf>
- Senior, I. (2006). Corruption – The World's Big C Cases, Causes, Consequences, Cures. *Modern Italy*, 14(1), 102–103. <https://doi.org/10.1017/s1353294400004427>
- Peurala, J. (2011). Assessing the Corruption Prevention Measures and the Bribery Criminalisation in the Finnish Anti-corruption Framework. *European Journal of Crime, Criminal Law and Criminal Justice*, 19(4), 319–362. <https://doi.org/10.1163/157181711x587792>
- Protected Disclosures (Protection of Whistleblowers) Act 2022*. (2022, July 1). Retrieved from <https://www.publicservice.govt.nz/publications/protected-disclosures-act-2022/>

- Quah, J.S.T. (1979). Police corruption in Singapore: an analysis of its forms, extent and causes. *Singapore Police Journal*, 10(1)
- Quah, J.S.T. (1989), Singapore's Experience in Curbing Corruption, Heidenheimer, A.J., Johnston, M. and LeVine, V.T. (Eds), *Political Corruption: A Handbook*, Chapter 48, Transaction Publishers, New Brunswick, 841-853.
- Quah, J.S.T. (2001). Combating Corruption in Singapore: What can be Learned? *Journal of Contingencies and Crisis Management*, 9(1), 29–35. <https://doi.org/10.1111/1468-5973.00151>
- Quah, J.S.T. (2004). *Best Practices for Curbing Corruption in Asia*. Governance Brief Issue 11. Retrieved from <https://www.adb.org/sites/default/files/publication/28638/governancebrief11.pdf>
- Quah, J.S.T. (2007). Combating Corruption Singapore-Style: Lessons For Other Asian Countries. *Maryland Series in Contemporary Asian Studies*, 2. <https://doi.org/https://digitalcommons.law.umaryland.edu/cgi/viewcontent.cgi?article=1188&context=mscas>
- Quah, J.S.T. (Ed.). (2011). Curbing Corruption in Asian countries: An Impossible Dream? (Vol. 20). Emerald Group Publishing Limited. Retrieved from [https://doi.org/10.1108/S0732-1317\(2011\)0000020023](https://doi.org/10.1108/S0732-1317(2011)0000020023).
- Quah, J.S.T. (2013). Curbing Corruption in Singapore: The Importance of Political Will, Expertise, Enforcement, and Context. *Different Paths to Curbing Corruption (Research in Public Policy Analysis and Management)*, 23, 137–166. [https://doi.org/10.1108/s0732-1317\(2013\)0000023006](https://doi.org/10.1108/s0732-1317(2013)0000023006)
- Quah, J.S.T. (2016). Singapore's Success in Combating Corruption: Four Lessons for China. *American Journal of Chinese Studies*, 23(2), 187–209. <http://www.jstor.org/stable/44289154>
- Quah, J.S.T. (2017-a). Five Success Stories in Combating Corruption: Lessons for policy makers, *Asian Education and Development Studies*, 6(3), 275-289. <https://doi.org/10.1108/AEDS-03-2017-0031>
- Quah, J.S.T. (2017-b). Singapore's Success in Combating Corruption: Lessons for Policy Makers. *Asian Education and Development Studies*, 6(3), 263–274. <https://doi.org/10.1108/aeds-03-2017-0030>
- Quah, J.S.T. (2022). Lee Kuan Yew's Role in Minimising Corruption in Singapore. *Public Administration and Policy*, 25(2), 163–175. <https://doi.org/10.1108/pap-04-2022-0037>
- Reporters Without Borders. (n.d.). *Finland*. Retrieved from <https://rsf.org/en/country/finland>
- Royal Institute for Governance & Strategic Studies (RIGSS). (2022). Retrieved February 8, 2023, from <https://rigss.bt/publications/read/7>
- Salminen, A. (2013). Control of corruption: The Case of Finland. *Research in Public Policy Analysis and Management*, 57–77. [https://doi.org/10.1108/s0732-1317\(2013\)0000023003](https://doi.org/10.1108/s0732-1317(2013)0000023003)
- Salminen, A., Vinnamaki, O.-P., & Ikola-Norrbacka, R. (2007). The Control of Corruption in Finland. *Administration and Public Management Review*, 81–95.

<https://doi.org/https://www.researchgate.net/publication/315117079> The Control of Corruption in Finland

Serious Fraud Office (SFO), New Zealand. (n.d.). *What we do*. Serious Fraud Office, New Zealand. Retrieved from <https://sfo.govt.nz/fraud-and-corruption/what-we-do/>

Schmith, P. (2019, April 26). *Anti-corruption and Bribery in Denmark*. Lexology. Retrieved from <https://www.lexology.com/library/detail.aspx?g=29d3d486-e30d-48b4-8aba-e3cd746737a3>

Scott, I. (2013). Institutional Design and Corruption Prevention in Hong Kong. *Journal of Contemporary China*, 22(79), 77–92. <https://doi.org/10.1080/10670564.2012.716945>

Soh, K.H. (2008), “Corruption enforcement,” paper presented at the Second Seminar of the International Association of Anti-Corruption Associations, 17-18 May, Chongqing, 1-2

Taipale, I., & Sur, Z. (2014). *100 Social innovations from Finland*. Finnish Literature Society.

The Constitution of the Kingdom of Bhutan. (2008). Retrieved from <https://www.nab.gov.bt/assets/templates/images/constitution-of-bhutan-2008.pdf>

Tiihonen, Seppo (2003). *Central Government Corruption In Historical Perspective*. In (Tiihonen, Seppo (Ed). *The History Of Corruption In The Central Government*. Amsterdam: Ios Press.

Transparency International (TI). (n.d.). *What is corruption?* Transparency.Org. <https://www.transparency.org/en/what-is-corruption>

Transparency International (TI). (2018). *Exporting Corruption – Progress Report 2018: Assessing Enforcement of the OECD Anti-Bribery Convention* (rep.). Retrieved from <https://www.transparency.org/en/publications/exporting-corruption-2018>

Transparency International (TI). (2022, May 10). *An Insider Perspective on Tackling Corruption Strategically*. Retrieved from <https://www.transparency.org/en/blog/insider-perspective-tackling-corruption-strategically>

Transparency International (TI). (2023, January 31). *2022 Corruption Perceptions Index: Explore the results*. Transparency.org. <https://www.transparency.org/en/cpi/2022>

United Nations Convention Against Corruption (UNCAC) (2016). *Review of implementation of the United Nations Convention against Corruption*. United Nations . Retrieved from <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries/V1605601e.pdf>

United Nations Office On Drugs and Crime (UNODC) (n.d.-a). *Anti-corruption Module : Corruption and Good Governance*. Retrieved from <https://www.unodc.org/e4j/en/anti-corruption/module-2/key-issues/corruption-and-bad-governance.html>

- United Nations Office On Drugs and Crime (UNODC) (n.d.-b). *Tools and Resources for Anti-corruption Knowledge*. United Nations . Retrieved from https://track.unodc.org/track/en/trackview/search.html#!/search?c=%7B%22filters%22:%5B%7B%22fieldName%22:%22en%23legislation@country_label_s%22,%22value%22:%22Denmark%22%7D%5D,%22sortings%22:%22%22,%22match%22:%22%22%7D
- Upton, B., & Grierson, S. (n.d.). (rep.). *Bribery & Corruption*. Retrieved from https://www.simpsongrierson.com/attachments/GLI_BC3_New-Zealand.pdf.
- World Bank Governance Indicators (WGI). (n.d.). *Databank*. Retrieved from https://databank.worldbank.org/reports.aspx?Report_Name=WGI-Table&Id=ceea4d8b
- Wu, A. (n.d.). Hong Kong's Fight Against Corruption has Lessons for Others. *Hong Kong Journal*. https://doi.org/https://carnegieendowment.org/hkjournal/PDF/2006_spring/wu.pdf
- Yeung, J. A. (2000). Fighting Corruption - The Hong Kong Experience. *Presentation Paper for The Seminar on International Experiences on Good Governance and Fighting Corruption*. <https://doi.org/http://tdri.or.th/wp-content/uploads/2013/04/auyeung.pdf>
- Zheng, Y. (2022). Corruption in Finland and China: A Comparative Study of Anti-Corruption Ecology and Anti-Corruption Mechanisms (thesis). *Helsingin yliopisto*. Retrieved from <https://helda.helsinki.fi/handle/10138/35121>
- Zirker, D. (2017). Success In Combating Corruption In New Zealand. *Asian Education and Development Studies*, 6(3), 238-248. <https://doi.org/10.1108/AEDS-03-2017-0024>

Annexures

Annexure 1: Bhutan's ranking in the TI's CPI since 2012

Year	Global Ranking	Number of Participating Countries	Asia Pacific Ranking
2022	25	180	6
2021	25	180	6
2020	24	180	6
2019	25	180	6
2018	25	180	6
2017	26	180	6
2016	27	176	6
2015	27	168	6
2014	30	175	6
2013	31	177	6
2012	33	176	6

(ACC, 2023)

Annexure 2: WGI score and percentile rank (PR) of Bhutan, Denmark, Finland, Hong Kong, New Zealand and Singapore from 2017-2021

	2017		2018		2019		2020		2021	
	Score	PR	Score	PR	Score	PR	Score	PR	Score	PR
Bhutan	1.57	91.8	1.64	91.8	1.62	91.8	1.66	93.8	1.55	90.4
Denmark	2.23	99	2.19	99.5	2.16	99.5	2.27	100	2.37	100
Finland	2.20	98.6	2.21	100	2.15	98.6	2.20	99.5	2.27	99.5
Hong Kong	1.61	92.3	1.67	92.3	1.69	92.3	1.65	92.8	1.71	94.2
New Zealand	2.24	100	2.17	99	2.17	100	2.15	98.6	2.2	99
Singapore	2.13	97.6	2.17	98.6	2.16	99	2.15	99	2.17	98.6

(WGI, n.d.)

Annexure 3: PAP leaders investigated by the CPIB

Name and Designation(s)	Date(s) Accused	Offence(s)	Result(s) of Investigation
Tan Kia Gan, Minister of National Development	August 1966	Helping his friend in the sale of the Boeing aircraft to Malaysian Airways.	Tan was not convicted due to the lack of strong evidence against him. He was, however, stripped of all his public appointments in November 1966
Wee Toon Boon, Minister of State for Environment	April 1975	Accepting bribes from a property developer	Wee was sentenced to four and a half years in prison and was also required to pay a penalty of S\$7,023. However, his prison term was reduced to 18 months after appealing against one of the five charges.
Phey Yew Kok, Member of Parliament for Boon Teck constituency and President of National Trades Union Congress	May 1979	Criminal breach of trust involving S\$101,000. In July 2015, he was further accused of 28 new charges, adding up to 34 charges of over S\$ 450,000.	Phey jumped bail in January 1980 and remained a fugitive abroad until he surrendered to the Singapore Embassy in Bangkok on June 24, 2015. He pleaded guilty to 12 charges and was sentenced to five years in prison in January 2016.
Teh Cheang Wan, Minister of National Development	November 1986	Accepting a bribe worth S\$1 million from two property developers.	Teh committed suicide in December 1986 before being charged in court
Choo Wee Kiang, Member of Parliament from 1988 to 1999, and President of Singapore Table Tennis Association	1999; December 2011	First accused in 1999 of cheating and then later in 2011 for three counts of corruption and one count of criminal breach of trust.	Choo resigned from all his positions in 1999 before pleading guilty. He was sentenced to two weeks in prison and fined S\$10,000. He was later acquitted in July 2013 of criminal breach of trust and, in April 2014, of the three corruption charges.

(Quah, 2016, p 193)

Annexure 4: Senior Civil Servants Investigated by the CPIB

Name and Designation(s)	Date(s) Accused	Offence(s)	Result(s) of Investigation
Glenn Knight, Director of the Commercial Affairs Department	March 1991; 1997	Attempted cheating and giving false information to obtain a government car loan. He was later investigated again in 1997 for misappropriating S\$2,270.	Knight was found guilty of the first charge, and sentenced to three months in prison. He was later charged with the second offence in September 1998 and was jailed for a day and fined S\$10,000.
Yeo Seng Teck, Chief Executive Officer of Trade Development Board	1993	Cheating and forgery involving the purchase of Chinese antiques worth S\$2 million.	Yeo was sentenced to four years in prison.
Choy Hon Tin, Deputy Chief Executive (Operations) of Public Utilities Board	1995	Accepting bribes worth S\$13.85 million from contractors.	Choy was sentenced to 14 years in prison and was ordered to pay back the S\$13.85 million.
Koh Seah Wee, Deputy Director of Technology and Infrastructure Department, Singapore Land Authority	June 2010	Cheating and money laundering offences amounting to S\$12.5 million	Koh was sentenced to 22 years imprisonment in November 2011
Ng Boon Gay, Director of Central Narcotics Bureau	June 2012	Corruptly obtaining sexual favours from female sales manager	Ng was acquitted in February 2013 as no evidence was found for the offence
Peter Lim, Director of Singapore Civil Defense Force	June 2012	Corruption involving sex with three female executives	Lim was sentenced to six months imprisonment in June 2013
Edwin Yeo, Assistant Director of CPIB	July 2013	Misappropriating funds worth S\$1.76 million from 2008-2012	Yeo was sentenced to 10 years imprisonment in February 2014
Lim Cheng Hoe, Chief of Protocol, Ministry of Foreign Affairs	October 2013	Cheating the government of S\$88,997	Lim was sentenced to 15 months imprisonment in February 2014

(Quah, 2016, p 19)



The Royal Institute for Governance and Strategic Studies, a premier leadership institute and a think tank, was established by His Majesty The King in 2013. The first of its kind in the country, RIGSS is an autonomous, not-for-profit institute to promote excellence in leadership, governance, and strategic studies. It conducts executive training programs and carries out research on the accomplishments and future directions for governance.

Royal Institute for Governance and Strategic Studies (RIGSS)

Phuentsholing, Bhutan

Telephone: 05-252447

Email: info@rigss.bt

www.rigss.bt

ISBN 978-99980-766-3-1