

BUILDING INTEGRITY AND REDUCING CORRUPTION RISK IN DEFENCE ESTABLISHMENTS

Ethics and business conduct in defence establishments – the improvement of national standards

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Transparency International's defence and security sector programme works with governments, defence companies, multilateral organisations and civil society to build integrity and reduce corruption in defence establishments worldwide. The work is led by Transparency International (UK) on behalf of the global Transparency International movement. Information on Transparency International's work in the defence and security sector to date, including background, overviews of current and past projects, and publications, is available at <http://www.defenceagainstcorruption.org>.

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ETHICS AND BUSINESS CONDUCT IN DEFENCE ESTABLISHMENTS – THE IMPROVEMENT OF NATIONAL STANDARDS

EXECUTIVE SUMMARY

Transparency International (UK), which leads on defence and security issues for the global Transparency International movement, has for the last five years monitored open source press documentation on corruption within the defence arena around the world. The abundance of corrupt or allegedly corrupt incidents involving senior defence officials across the world clearly indicates that globally there is either a significant lack of comprehensive guidelines on how defence official should conduct themselves, or that in many countries, the guidelines in place are not being implemented.

This can have significant operational implications. Corruption within Defence Establishments results in large-scale waste of money, inappropriate procurements, reduced operational performance capability, and reduced effectiveness of the armed forces. Confidence in the integrity of those who lead defence organisations is essential to the general trust of a nation in their armed forces. Having clear standards that each officer and official upholds is a part of that overall integrity.

In order to compile meaningful data to determine the extent of the problem, Transparency International (UK) has carried out research across some thirty nations to establish what their standards for defence officers and officials are, how strong they are, and how well embedded they are through organisational ethos and training programmes. Defence Ministries and Armed Forces of sixty nations were asked to provide their detailed conduct standards and associated training programme. Transparency International received detailed responses from thirty-two nations; an excellent response and a reflection of how seriously many nations view this subject.

Conclusions from the survey

The general use of formal codes to regulate ethics and business conduct was much lower than expected, with clear potential impact on anti-corruption activities and initiatives. The approaches to training were generally fragmented, and there was a clear lack of a central set of standards or values in most countries. Of those nations that did regulate ethics and business conduct through formal frameworks such as codes of conduct, many were not able to refer to these codes as being unified into a single reference source, but located them across multiple different sites and documents.

Whilst no country had perfect regimes, some countries had well-developed programmes, for example Australia, Canada, Chile, Germany, Norway, Romania, South Africa, the UK, and the USA, though many of these did show deficiencies in some areas. There is room for improvement in most areas within most nations.

The key findings on the specific areas were as follows:

- **Anti-Bribery Regulations**

Anti-bribery regulations were in many cases assessed to be under-developed. In nearly all cases, soliciting or receiving bribes was illegal. However, very few countries were able to direct officials in how to proceed if they were in a situation where they had been offered a bribe, or if they had good reason to suspect bribery was occurring within their organisations.

- **Gifts and Hospitality**

Gifts and hospitality regulations were present in many of the responses received. Within the better performing countries, there were regulations for officials in terms of what they could receive in quantitative terms, in terms of how offers of gifts and hospitality should be recorded, and in the procedures to be followed for the correct disposal of gifts. Several countries included blanket rules prohibiting the receipt of gifts and hospitality. The reliance of some countries only that officials should not accept gifts which would impair their impartiality was considered inadequate.

- **Conflicts of Interest**

Insufficient attention was paid to conflicts of interest regulations in the majority of cases, with some exceptions. Many countries relied on vague commitments that officials should not have conflicts of interest, which were often poorly defined, and in some cases not defined at all. Such lack of commitments was considered inadequate.

- **Retirement and Separation (Post-Separation Regulations)**

Post-separation and retirement regulations were mostly not addressed. Most regulations which did exist had some focus to protect commercial sensitivity of private firms, but few addressed the corruption risk involved in movements of employees between the public and private sectors. Some countries did require personnel to seek official approval before taking up employment after leaving public service. In general most countries did not address the corruption risk, and this is an area which deserves attention.

- **Training and Dissemination**

Training and dissemination of ethical programmes within organisations was an area which appeared to be weak. Formal courses were apparently not widely utilised and most means of dissemination of material being done through presentation of materials to initial recruits and updates to internal websites and bulletins, with some special attention paid to sensitive positions (such as procurement) in some cases.

Guidance for officials and mechanisms for change

Whilst formal ethical programmes, regulations, and codes of conduct are a necessity, they are not sufficient as means of ensuring integrity in the personal conduct of public officials and military officers. Rather, a strong, integrated ethical programme can complement an effective organisation and strengthen a weaker organisation. An internal ethos needs to be developed that consistently reinforces and promotes the highest levels of integrity in all matters. This needs to be supported by a coherent set of training and refresher programmes. The lack of a central set of standards or values in many countries, and fragmented approaches to training suggest this area is much less developed than nations would like to believe. There are four main elements:

- **A core code of conduct.** The precise content of a code of conduct will vary from nation to nation. As a general rule it should address: general principles and a statement of ethical values; regulations related to bribery; regulations related to receipt of gratuities, gifts, and hospitality; the means for disclosure and resolving of potential conflicts of interest; and regulations for activities/employment after leaving public service. A possible template for such a code is given in Annexe 1.
- **Clear mechanisms for change.** Developing and implementing a good Code is not an exercise for a small group, but needs to engage a wide cross-section of the organisation. There are many good guides on how to go about strengthening integrity standards in organisations, via private sector advice, non-governmental organisations like Transparency International, and other organisations in the international community.
- **Training and embedding the standards and values.** This research indicates that there is work to be done in many countries to embed clear standards, and for strong leadership in ethics so as to allow a top-down cascade of values across defence and military organisations.
- Placing these standards within the **overall framework of leadership and accountability** of the armed forces and the defence establishment.

Next steps

Arising from this review of 32 nations, Transparency International has proposed a sample best practice statement in Annexe 1 of this report and hopes that nations and their defence academies will consider it, adapt it, and build on it for their own defence establishments.

The Transparency International defence programme is ready to engage individually with any of the nations that responded to this survey if they wish to see in greater detail how their responses compared to the average and to develop their standards further.

Transparency International also hopes that other nations will consider the findings of this survey and use them to strengthen their own practices and their own training programmes. Transparency International will also be seeking to update the findings of this paper, expanding the number of countries involved and available source materials so as to build a wide framework for future work in this field. Following from this report, the defence programme plans to engage with a second group of nations to develop further this template and associated training and embedding programmes.

Thanks

Transparency International (UK) records its great appreciation of the many governments and organisations that responded to its survey request.

ETHICS AND BUSINESS CONDUCT IN DEFENCE ESTABLISHMENTS – THE IMPROVEMENT OF NATIONAL STANDARDS

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1. Introduction

This review of Ethics and Business Conduct in Defence Establishments has been developed by Transparency International (UK)'s Defence Against Corruption programme as a reference tool for defence ministry and military officials, and for interested civil society organisations, media, and other parties. Transparency International (UK), which leads on defence and security issues for the global Transparency International movement, has for the last five years monitored open source press documentation on corruption within the defence arena around the world.

This work developed out of Transparency International's experience¹ of the abundance of press and media reports of corrupt or allegedly corrupt incidents involving senior defence officials across the world. This clearly indicated that globally there is either a significant lack of comprehensive guidelines on how defence official should conduct themselves, or that in many countries the guidelines in place are not being implemented. In discussions with officials of defence ministries of various countries, Transparency International became aware that there often was no clear guidance to officials and senior officers on how they should conduct themselves in their relationships with third parties. Guidance often did exist, but was frequently buried in detailed regulations, in recruitment letters, or in legal regulations.

The principal interest of this work is in promoting best practice in the regulation of ethics and conduct for defence ministry officials and military officers in their relations with business, through elaborating current practice in this field through a comparative study. In identifying best practice, it develops a basic framework so as to inform defence officials seeking to build institutions which embody structures of integrity and transparency, and which are free of corruption and bribery. This research paper is a contribution to the wider project by the Transparency International defence programme in ethics and business conduct in defence establishments. The defence team plans to follow up with a further round of research surveys both to widen the number of countries involved, and to consider the internal programmes of defence ministries and armed forces in more detail so as to ascertain the most effective ways of building integrity in defence.

The regulations considered in this paper relate to the following areas: offers of bribery made to public officials and serving officers; offers of gratuities, gifts, and hospitality; conflicts of interest; and post-separation procedures.

2. Methodology

The empirical survey requested information from about 60 countries as to how issues related to corruption and business conduct are formally addressed among civil servants in defence ministries and among officers in the armed forces. The requests for information were sent to senior civil servants (at the level of Permanent Secretary or equivalent) and to heads of armed forces (Chiefs of Staff or equivalent).

¹ See Transparency International (UK)'s Defence Anti-Corruption Digests, available at http://www.defenceagainstcorruption.org/index.php?option=com_content&task=blogcategory&id=43&Itemid=111

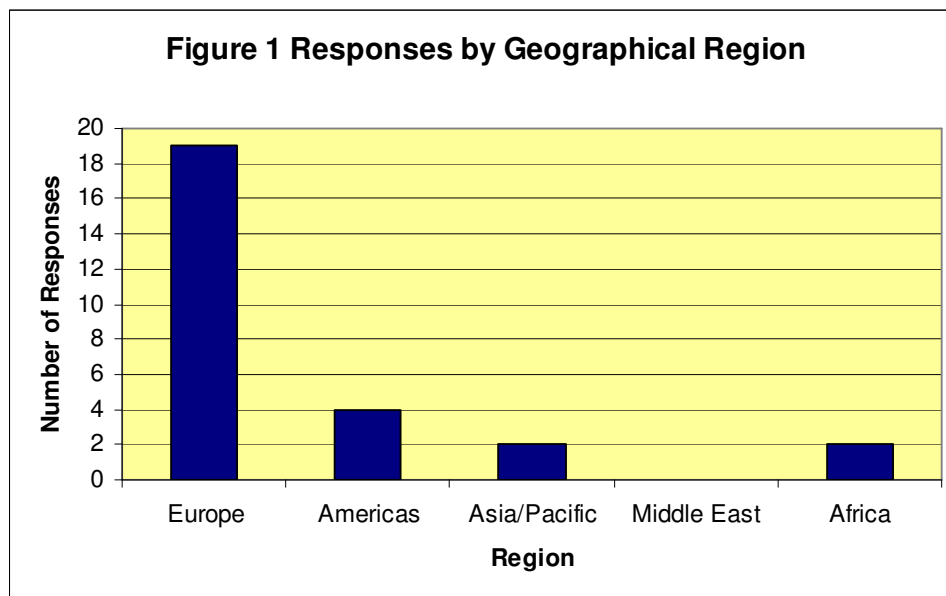
The formal approach for information requested the following:

- Copies of the formal codes of conduct that exist for officials in relation to business practice, specifically requesting coverage of the areas of conflict of interest, bribery, accepting gifts, giving of hospitality, meeting with tenderers, statements of personal wealth, and formal values of the organisation
- Information as to what disciplinary action is taken when codes are broken
- Information as to how such codes are disseminated and what forms of training are conducted in these matters
- Assessments of how such codes are perceived and embedded within the organisation

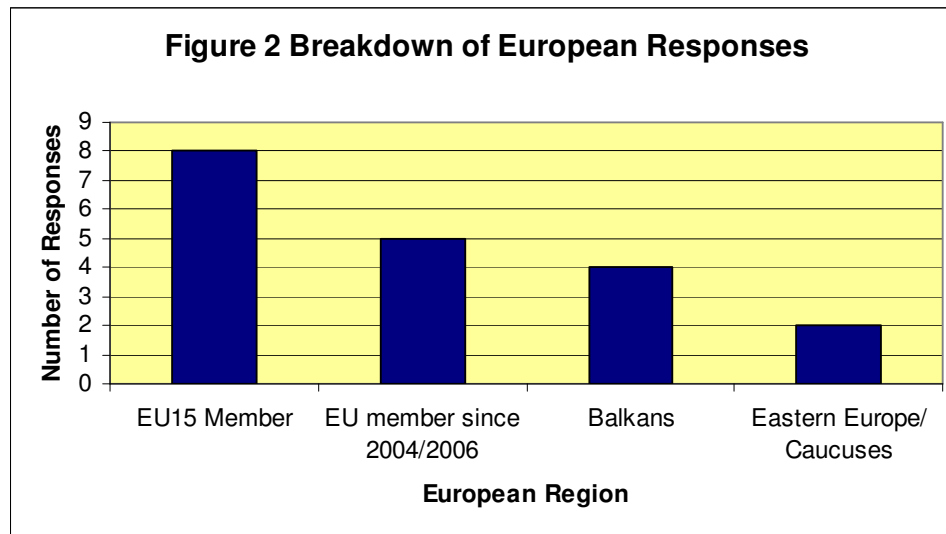
In addition to formal requests for information, the researchers also conducted semi-structured interviews with representatives of many of the organisations involved so as to inform their responses and provide greater clarity.

Responses and Patterns

There was a response from 27 countries. Whilst the geographic spread of the research requests was fairly even, the responses were heavily skewed towards European countries, as demonstrated in the Figure 1 below:



The European breakdown of results is as follows in Figure 2:



In addition to the formal responses, additional information was received from five other countries: the Transparency International national chapters in Russia and Pakistan were able to provide comments and analyses of their respective countries' work in this field, and the South Africa Defence Forces, whilst not responding to the survey, have a publicly available and previously much-trumpeted ethics and business conduct programme. A copy of Nigeria's *Traditions, Customs and Ethics of the Nigerian Army* from 2005, which is a partial representation of that country's treatment on the issue, was also available, as was a copy of Uganda's code for public servants. These research findings incorporate the information from these five sources, bringing our total number of source countries to 32. The countries by geographical region are listed below:

Europe: Albania, Bulgaria, Croatia, Denmark, Finland, Georgia, Germany, Ireland, Latvia, Lithuania, Norway, Poland, Portugal, Romania, Russia, Serbia, Spain, Sweden, the Ukraine, UK

Africa: Kenya, Nigeria, South Africa, Tanzania, Uganda

Americas: Chile, Canada, Colombia, USA

Asia/Pacific: Australia, New Zealand, Pakistan

While in the current paper there are regrettably no responses from countries in the Middle East, it is hoped that following the next round of surveys in the second phase of this project, this region will be properly represented.

Caveats and Research Limitations

In the sections which follow, the available source material is analysed under a variety of subject headings, making comparisons between the treatments of issues and giving examples of the best practice in each field as well as commenting on the general strength of the treatment of each issue throughout the sample. The regulations are assessed against the sample statement of best practice offered in Annexe 1 of this paper. The accuracy of the following is dependent on the accuracy of the material

received as part of the survey. For example, documents detailing codes of conduct were received from 20 countries out of 32; this does not necessarily mean that the remaining countries could be categorically stated not to have such codes, only that they did not provide these. The research request, however, did specifically ask for this; Transparency International (UK) is not responsible if respondents have failed to represent the state of their regulatory regimes in a manner commensurate with their true treatment of the issue.

Further problems may arise from a selection bias amongst recipients. The countries chosen to be part of this project were selected on the desire to have a regional balance so as to provide as accurate a picture worldwide as possible from the sample. However, at a response rate of 50%, there developed substantial gaps in available source material, which have left a European skew, and which have left several regions under-represented in the sample, and in the case of the Middle East, a region not represented at all. In the next phase of this project, however, the research findings of this paper will be revised as further materials become available.

Of course, the aspiration to have a balanced regional response rate should not be taken as an indication that regions or culture are reasons for variation between countries². A more likely prediction is that the most advanced internal controls systems should be found in industrialised countries with professional armed forces and strong rule of law. Other contributing factors specific to defence may include the size of the sector, the level of expenditure on the military and defence, and the strength of state institutions. The extent to which this prediction can be tested is limited, however, by the nature of the study undertaken, as explained presently.

This paper is only able to consider the strength of the regulatory frameworks on the basis of what is considered to be international best-practice in the public and private sectors. Current best-practice approaches are taken to be ethics-based regimes, in which ethical norms and values are inculcated throughout the organisation and are backed up by hard rules and legal instruments. The focus is on analysis and comparison of currently existing regulation of ethics and business conduct in defence establishments. What cannot be offered at the present time is an assessment of how well these regulations are enforced or how effective they are; some officials did make comments about their own organisations through the research responses and through informal semi-structured interviews, but at the present time a dataset sufficient to provide a quantitative analysis of the strength of these regimes in practice does not exist. What follows, then, is an assessment of the ethics and business conduct programmes in their formal structure, not in their implementation.

3. Responses

Structure of Ethics and Business Conduct regimes

The defence integrity system relies on a large number of elements, of which internal controls form a part. Well-organised, centralised organisations with clear chains of command and strong dedication to public service are essential aspirations. Reliance on competition and transparency in procurement and acquisitions are necessary.

² The authors are grateful to Steve Schooner for highlighting the need to clarify this point

Robust management of public finances with appropriate checks and balances are indispensable. Transparent, accountable public organisations, where information can be readily accessed and scrutinised at a single entry point are highly desirable. Against such backgrounds, a strong internal controls programme can both complement existing robust regimes, and help to strengthen weaker regimes. The purpose of this paper is to consider current approaches to the regulation of ethics and business conduct, and to elaborate best practice in this field.

The most immediate distinction which can be drawn between overarching approaches to dealing with regulation of business conduct is that between compliance-based regimes and ethics-based regimes. The former refers to a structure which is overtly legalistic: public officials and serving officers are subject to the law, but there is little or nothing in the way of guidance to contextualise their obligations or to state how an individual's obligations relate to an organisation's obligations.

An ethics-based regime, on the other hand, relies on contextualising decision-making processes so that individuals shape their actions in a manner consistent with the ethos of the organisation of which they are a part. There is a stronger reliance on the application of personal judgement, and an expectation that not only will officials and officers comply with their strict legal obligations, but that they will also act in a manner designed to uphold the public integrity of their office. In this sense, the purpose of the regime is to make anti-corruption and integrity-building serve the function of public goods; public servants not only comply with the law, they strive to uphold a standard befitting the trust embodied in them by the public.

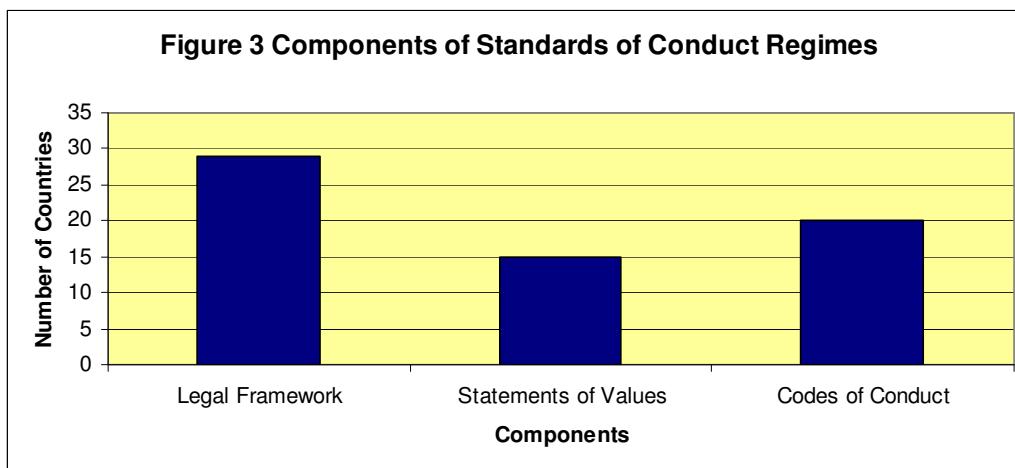
Often an ethics-based framework will ask members of the organisation to consider the following: whether an action can be considered ethical, whether to engage in courses of action would invite scrutiny from the media, and whether a rational person would question the pursuit of a certain course of action, while making a clear statement that any conflicts of interest should always be resolved in favour of the public. Often a simple but effective question an individual can ask herself in a difficult ethical situation is whether having engaged in a course of action she would feel comfortable explaining what she had done to her friends and close family.

The most effective means of constructing a regime is to combine a common set of ethical norms and values with clear regulations and a strong legal base; in this sense, officials and officers know how they should act, and if they should fail in their obligations, there is sufficient recourse to legal instruments to take appropriate action. Communicating regulations and ethical obligations requires the development of a common code of conduct that public servants are expected to adhere to. A code of conduct is defined here as,

“Principles, values, standards, or rules of behaviour that guide the decisions, procedures and systems of an organization in a way that (a) contributes to the welfare of its key stakeholders, and (b) respects the rights of all constituents affected by its operations.”³

³ International Federation of Accountants (2007) *International Good Practice Guidance: Designing and Developing an Effective Code of Conduct for Organizations*, International Federation of Accountants, available at http://www.icaew.com/index.cfm/route/149292/icaew_ga/pdf

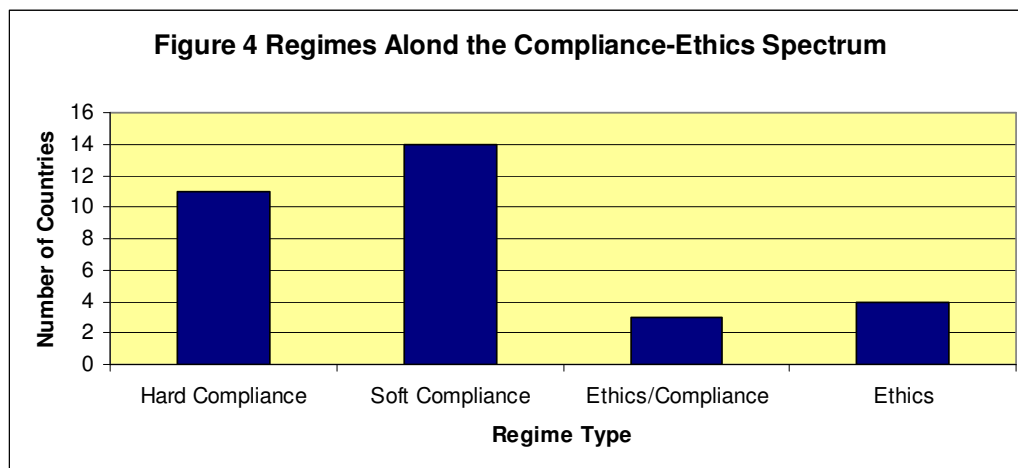
In order to quantify the use of various degrees of compliance- and ethics-based procedures, components of the source material are divided into three categories: legal framework, statements of values, and codes of conduct, summarised in Figure 3.



In the research responses, the overwhelming pattern which emerged was that for each country, there was a legal basis to regulate relations between defence officials and officers and the private sector. This was expected. In Figure 3, the data shows that 29 countries in the sample were able to point to a legal framework regulating business conduct. The other columns in Figure 3 report how many respondents were able to point to a statement of values and to a code of conduct for officials and officers. Over a third of respondents were not able to refer to a code of conduct which regulated business conduct in the defence sector; the most likely reason for this is that they did not exist, as the research approach clearly requested access to these codes of conduct or at the very least requested official comment on how regulations were transmitted to officers and officials. Even fewer respondents, at a total of fifteen, were able to refer to a statement of values for the organisation. Again, these were explicitly requested, so the most likely conclusion is that for many of these countries, such statements did not exist.

Based on the materials received, the approaches to business conduct were classified into four regimes along the compliance-ethics spectrum: hard compliance regimes, soft compliance regimes, ethics/compliance regimes, and ethics regimes. Hard compliance regimes are those which had a legal base regulating behaviour but no wider programme of ethics or guidance with which to provide context. Soft compliance regimes had a legal basis and provided some guidance to officials, most often through codes of conduct, but little in the way of ethical guidance or context. Ethics/compliance regimes were those which had all the elements described above – legal basis, code of conduct, and ethical values underpinning the regime – but which did not at present have a fully integrated programme; while ethics played a role in these internal controls programmes, the approach still tended to place strong weight on compliance. Finally, ethics programmes contained all the elements in a fully integrated programme in which regulations were supplemented and fully contextualised in a wider programme of ethics to guide decision-making and inculcate a common ethos of integrity.

Compliance-based regimes were overwhelmingly the most commonly utilised. In the sample, 11 countries pursued hard compliance regimes and 14 pursued soft compliance regimes. Three countries pursued ethics/compliance regimes: Chile, the UK, and the USA. Four countries pursued fully integrated ethics regimes: Australia, Canada, Norway, and South Africa. Each of these countries have developed these programmes in recent years, reflecting current approaches to best practice in the field of ethics and conduct.



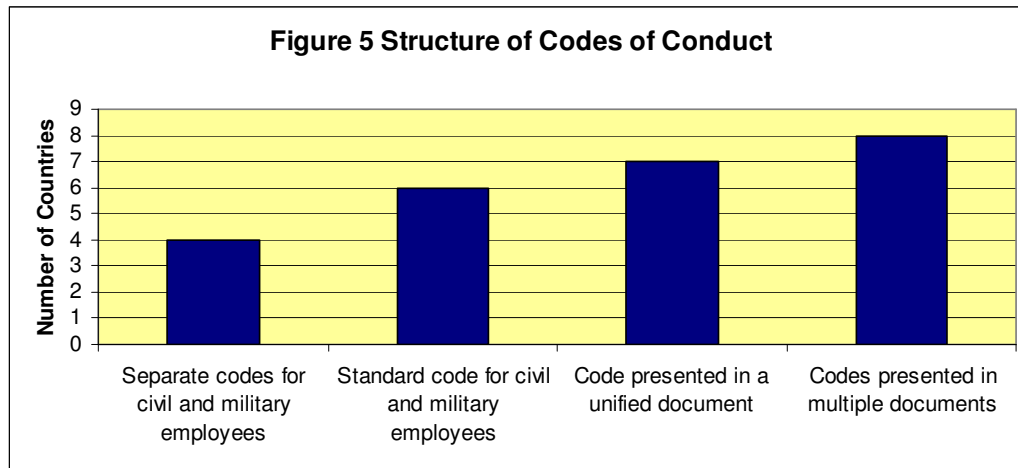
Statements of Values

For some respondents, as for example the UK, the ethical statement forms a separate document entirely to the formal code of conduct (indeed, in the UK's response, there were at least four separate statements of ethical values: one for Ministry of Defence officials who followed the Civil Service Code, and one for each of the Service Branches: Royal Navy, Royal Air Force, and Army). In other countries, the ethical statement comes at the start of the code of conduct. For other countries, as for example Canada in its *Values and Ethics Code for the Public Service*, the ethical statement is the first of four chapters in a short booklet which details both ethical context and outlines specific obligations for civil servants. The United States has a similar approach, with a short statement of principles (one A4 page in length) which immediately precedes specific obligations for all public defence employees (civil and military). In none of the countries pursuing an ethics-based regime was there an absence of a statement of values: all ethics-based regimes were supported by such a statement. In the most impressive of these, such as Australia's or Canada's, such values were continually reinforced throughout the texts.

Presentation of Material

The presentation and the specific format of the above frameworks is likely an important factor in determining the effectiveness of a programme of ethics and business conduct. This sub-section considers two aspects of presentation in particular: whether there is a single code which applies to all defence employees, regardless of their civil or military status, and whether material is presented in a single document.

Figure 5 details the structures of the codes of conduct we received along these dimensions.



It was generally the case that countries would have the same codes to apply to both civil and military employees in the defence establishment. It should also be noted that even where separate codes did exist for civil and military employees, it was often the case that the actual obligations upon them in their business conduct were the same or similar, and that where there were deviations between the treatment of civil and military personnel, it was because the military were to face additional legal obligations to those which civilian personnel faced – typically, this meant that formally, military personnel followed military as well as civilian law; in practice, this entailed no difference in regulations for business conduct.

The more important comparison concerns whether countries presented their codes as unified documents or in multiple documents, and from Figure 5, it is clear that in just over half of countries which had formalised codes of conduct on this matter, the majority of them did not present these as a unified document.

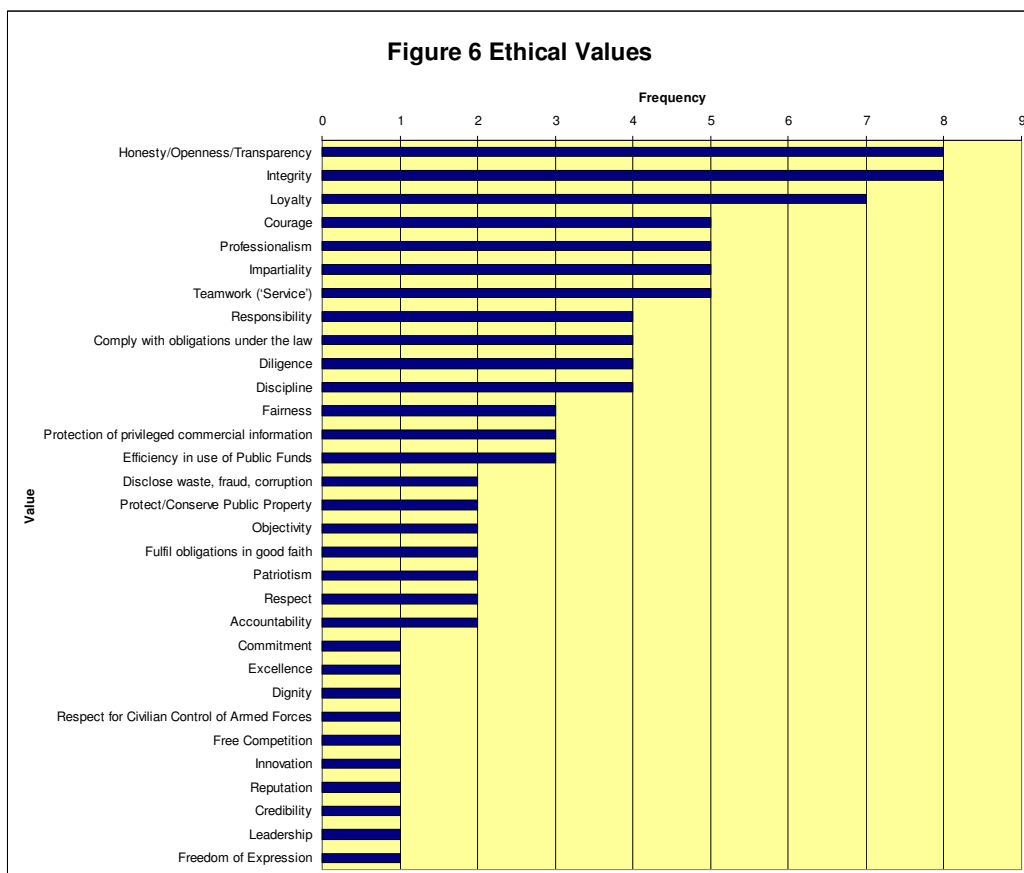
The seven countries which did present a unified document were the USA, Australia, Chile, Norway, South Africa, Latvia, and Canada. Even within these countries, there were numerous pieces of source documentation to refer to; the crucial difference between these and the countries who presented material in multiple documents is that in the former, regulations and obligations were collated into a reference material which could be readily distributed and easily accessed by individuals. This is an important means of making officials' and officers' obligations clear to them. Of these seven, Australia's *Defence and Industry: An Ethical Relationship* document and supporting handbook *Ethics Matters in Defence Management*, produced by the Australian Department of Defence, and Canada's *Code of Conduct* and the wider document supporting it, *Duty with Honour*, were exemplary in terms of formal structure. Chile's document, *Transparencia y Probidad de la Administración*, was also very well constructed and put together.

We should note that whether the material is unified or not does not provide indications as to the strengths or effectiveness of the regulations themselves. For example, Germany and the UK both have strong regulations in ethics and business conduct,

elaborating clear and effective statements of acceptable behaviour and providing elaborations of internal and external procedures officials should follow and outlining the responsibilities of both individuals and organisations. The content of their codes of conduct are among the best practice in operation today, as would be expected from industrialised countries with highly professional armed forces. Where these countries may be at a disadvantage relative to other high-performing countries such as the USA, Norway, Canada, or Australia, is in the lack of a unified statement of their officials' and officers' obligations in ethics and business conduct.

Values

Figure 6 collates the frequency of the values articulated in the eleven statements of values from the source materials. The most frequently enumerated values were honesty, openness, and transparency, and integrity.

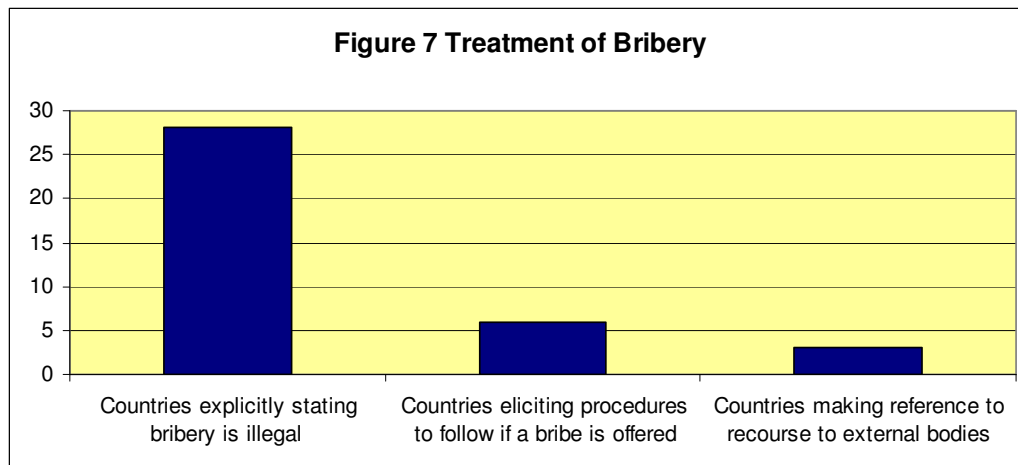


There was no strong pattern emerging from the values elaborated in these statements. Only Honesty/Openness/Transparency, Integrity, and Loyalty appeared in over half of the documents. That there were 32 separate values across the eleven documents is not particularly encouraging – a smaller number of more frequently used values was expected. In the private sector, for example, three values tend to be most discernible in similar statements of values: integrity, responsibility, and reputation

(from Institute of Business Ethics⁴). Overall, by comparison, the treatment of these statements of values tends to be underutilised by defence establishments.

Bribery

In the countries which responded to the survey, nearly all made reference to the receipt and solicitation of bribery on the part of public servants being illegal. In Figure 7 below, 29 countries did this; this refers to explicit references in the source materials that bribery was illegal. In all the available codes of conduct, there were references to bribery as being illegal. Bribery is near-universally regarded as a criminal offence.



Five countries elaborated on the procedures to be followed if an official or officer was in a situation where they were offered a bribe. The small number of countries doing this may suggest that the illegality of receipt or solicitation of bribes on the part of public officials is regarded as obvious and therefore not a point in need of further elaboration. In the cases of countries which did proceed to give the issue further treatment, the procedure elaborated was that the offer of a bribe should be reported to a superior official within their department – that is, that the procedure was internal. Thus in the UK, for example, offers of bribes should be reported to Commanding Officers (for military personnel), and to Line Managers (for defence officials).

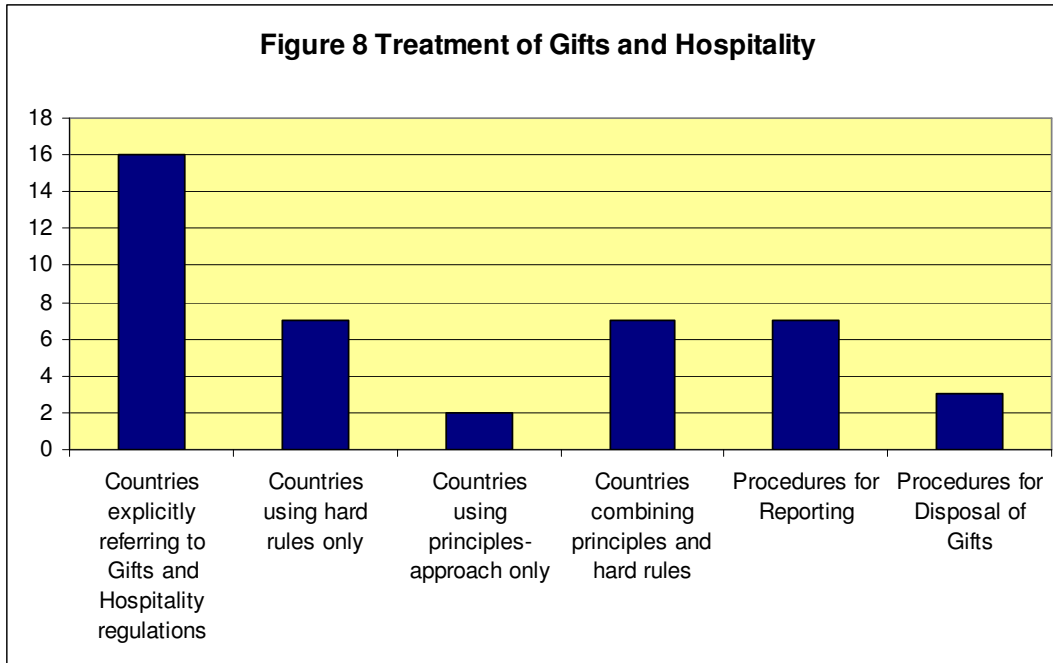
Three countries, the UK, Norway, and Australia, made reference to external bodies in the form of confidential hotlines which could be used by public servants to discuss or report issues related to bribery and corruption. In the case of Norway, this was instituted as part of its strategy for combating corruption risk. In Sweden, though there was no recourse to external bodies elicited, once an allegation is reported it automatically becomes subject to external investigation.

Gifts and Hospitality

The treatment of gifts and hospitality across the sample is summarised in Figure 8. Sixteen countries in the survey had reference to regulations concerning offers from business entities of gifts and hospitality, which were recognised as attempts to gain influence or as outright bribery. Of those who made reference to gifts and hospitality,

⁴ http://www.ibe.org.uk/code_content.htm

two countries relied on vague principles alone as means of regulating the issue: in those countries, officials and officers were advised not to accept gifts or hospitality that could raise questions as to their personal integrity and impartiality. Whilst this is a correct sentiment, relying on principles without rules to support them is insufficient for the treatment of offers of gifts and hospitality.



Fourteen countries referred to hard rules concerning the receipt of gifts and hospitality. In three of those cases, regulations on the value of gifts and hospitality that could be received were fully enumerated: officials and officers were informed through their formal codes of conduct that they could not accept gifts above a threshold value. This was \$20 in the United States, £50 in the UK, and NOK200 (about US\$40) in Norway.

In some countries the receipt of any offers of gifts was banned altogether, or banned without the consent of the Minister of Defence. Compared to the threshold values approach outlined above, this carries the benefit of simplicity, without complicated regulations for officials to follow. However, the use of promotional gifts is a widely-used business practice, and need not entail an offer of bribery if there is no intrinsic value to the gift. If organisations wish to permit the receipt of such promotional items of trivial value, then they must develop regulations in this area.

For those countries detailing hard rules as to the receipt of gifts and hospitality, the restrictions were generally upon accepting gifts of a non-trivial value, which was often elaborated to mean promotional items such as mugs or calendars bearing company logos, which demonstrably have no intrinsic value. Of those fourteen countries with hard rules in this area, seven made efforts to include an ethical guidance as well as hard rules as to the rules concerning the receipt of gifts, stating that in addition to considering whether the gift was of trivial value, officials and officers also had to consider the public perception that would result if the acceptance of an offer was made public, and specifically whether a reasonable person would question the impartiality of the public official if such a gift was accepted.

Most of the countries identified as having hard rules to deal with offers of gifts and hospitality also had instructions as to the actions officials and officers should follow if offered a gift; this was considerably more detailed than the equivalent elaboration of procedures to be followed in the case of offers of bribes. The general requirement for public officials being offered gifts or hospitality were to report all such offers, whether accepted or declined, to a supervisor/line manager or equivalent for civil servants, and to commanding officers or equivalent for military personnel. In some countries, the offers were to be entered directly into a log book for central administration to take care of. For example, the UK requires offers of gifts and hospitality to be recorded immediately in the Hospitality Book, including details of what was offered, by whom, when, a description of the event, and the actions taken by the public servant. The Hospitality Book is regularly checked by line management.

Whether such registers are desirable is a matter which can draw debate. There is a legitimate contention that in permitting receipt of gifts and in requiring registers to be kept, there is a possibility that the book becomes overloaded with information and no clear patterns can be discerned, thus little benefit can be gained⁵. This may indeed turn out to have much relevance in practice, but the benefits of having registers of who received gifts are that registers allow an audit trail to be constructed, and can affect the incentives of officials offered and private entities offering gifts. That is, an official who knows an offer or receipt of a gift must be reported is likely to be more cautious about what she is willing to receive, and a private actor offering a gift is less likely to offer an inappropriate gratuity if she knows that the public organisation will be keeping records of the offer.

The UK and USA also had procedures for the proper disposal of gifts, making clear to officials that even a gift incorrectly accepted became the property of the organisation for its disposal. The Australian Department of Defence, while not referring explicitly to procedures for the disposal of gifts, also stated in clear terms that all gifts if accepted became the property of the Department, not the individual official or officer.

Gifts and hospitality was generally seen as the appropriate forum in which to address some of the more general requirements for officials and officers when meeting with business contacts. In terms of the provision of meals and refreshments, the regulations were generally less detailed than those for gifts. Regarding the provision of light refreshments during meetings, there was generally little treatment of the issue in formal regulations, with the general approach amongst those that did treat the issue being that the provision of drinks such as tea, coffee, water, fruit juices, or soft drinks was acceptable, as was the provision of light snacks such as biscuits or doughnuts. Business meals constitute a slightly more difficult area, with a few countries such as the UK and the USA detailing these areas more fully than others. The UK, for example states that invitations to business meals, as either lunches or dinners, are acceptable so long as the purpose of the meal is to discuss official business and acceptance is considered to be necessary in the business of the department; hospitality beyond this, stretching into the areas of invitations to purely social events, overnight accommodation, or holidays must be refused and reported. Holidays in particular are treated as a “red flag” issue.

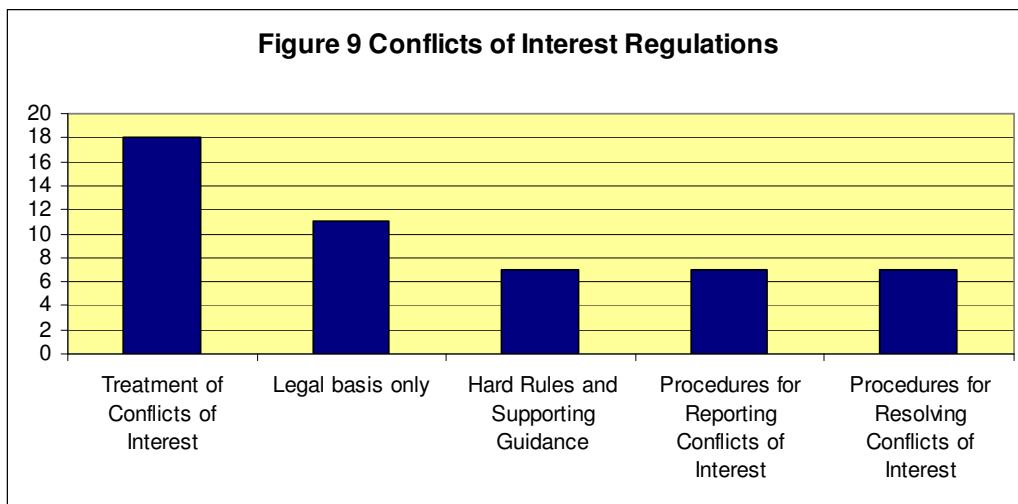
⁵ One of the referees for this paper described the register system as unworkable in real-life practice, and ultimately not worth pursuing

Several countries made specific reference to the inclusion of entertainment and tickets to sporting or cultural events within the gifts and hospitality category. Though these may be expected to be covered by gifts and hospitality regardless of whether it is explicitly stated, it is common practice (both for regulations in the defence establishment and other public and private entities) to make reference to this as a means of clarifying obligations to individuals.

The above regulations would be easily applicable to public servants in any sector. That does not negate their importance in defence to any degree. However, there are specific areas in defence which may be peculiar to that sector, and therefore there were some unexpected areas addressed in some of the regulations which are worth reflecting upon. The most important area was addressed by Australia, in its outline of regulations for defence officials attending industry-hosted events designed to showcase new technology and products; this is indeed an area in which officials can be confronted with ethical dilemmas, and where personal judgement is relied upon heavily owing to the difficulty of predicting all eventualities. Australia's regulations are notable for being both clear and concise in terms of obligations for Defence employees, and in upholding the ethical basis on which they are constructed.

Conflicts of Interest

The area of conflicts of interest is one of the less well treated areas. Figure 9 reports the research findings on the treatment of conflicts of interest. Eighteen countries made explicit reference to conflicts of interest; of these, eleven referred only to the existence of a legal requirement that conflicts of interest should be avoided, without providing any means of guidance as to what constituted a conflict of interest or what procedures should be followed should a conflict arise.



Conflicts of interest are an area where there is a clear need for rules and clarifications, and a reliance only on an obligation that officials should avoid conflicts of interest is grossly insufficient. Seven countries were able to refer to both hard rules and supplementary guidance in the area of conflicts of interest, and some were able to

contextualise this in an ethical framework, most notably Canada and Australia. Detailed treatments covered procedures for reporting perceived conflicts of interest, generally through voluntary disclosure through line management for civil servants or through the chain of command for military officials, with individuals encouraged to report any perceived conflicts as soon as they arose so that adequate decisions could be taken as soon as possible as to whether action was needed to resolve the conflict.

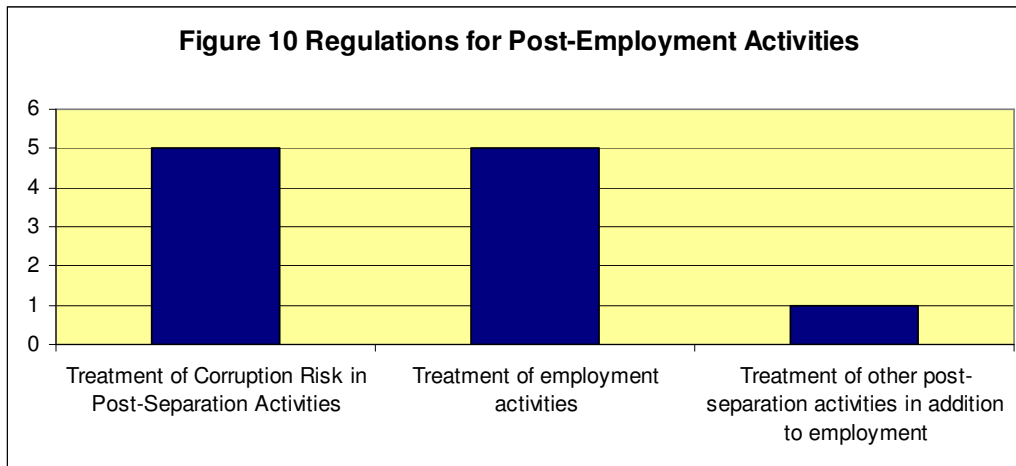
The most impressive procedures in conflicts of interest regulations were those of Canada, which outlined very clearly the chain of command, what the various remedies for conflicts of interest were, what forms should be filled in as part of the procedure, and indications as to what timeframes individuals were expected to report in. Canada's regulations were impressive in detailing in clear expression what was acceptable behaviour in regards to reporting the potential conflict of interest and in their enunciation of what the procedure was for both the organisation and the employee. The result is to settle employees, as the existence of a conflict of interest should not imply that an individual has engaged in any wrongdoing; employees for whom conflicts of interest arise only begin to engage in wrongdoing should they fail to report the conflict, or indeed, should they use their positions to benefit their non-official interests.

The USA is also worthy of special mention for its treatment of conflicts of interest, with the most strongly elicited details of what constitutes a conflict of interest.

In terms of resolving conflicts of interest, procedures generally included divestment of the interest, or the reassignment of officials who have a conflict to other parts of the organisation.

Post-Separation Activities

Post-separation activities, encompassing regulations for leaving the public sector either in retirement or to pursue careers in the private sector, are the areas receiving least treatment from the countries in the sample. For the purposes of this paper, post-separation activities are defined as rules and regulations which apply after an employee has left the organisation. This does not include regulations which apply to current employees seeking employment elsewhere, which have been treated as conflicts of interest. Only six countries made reference to the treatment of post-separation activities as defined here, with one of these considering such regulations with reference to the area of commercial sensitivity, impressing upon officials the importance of not revealing privileged commercial information accumulated during their public service. This is an area of huge concern in the development of relations between the public and private sectors in defence, particularly when it comes to striking the balance between building robust anti-corruption systems and pursuing productive relationships. However, without reference to the corruption risk in movements between the public and private sector (often referred to as "revolving door syndrome"), these countries did not address the issue of post-separation activities sufficiently. This left five countries in the sample which addressed corruption risk in post-separation activities, as demonstrated in Figure 10.



Of these five countries, four referred only to post-separation employment, and only one, Germany, referred to other post-separation activities.

In the UK, there is a two-year period upon leaving public service during which approval must be sought for taking up business appointments. The regulations make clear, however, that this process is designed in part to protect commercial sensitivity, with reference also to the corruption risk and the maintenance of public trust in the integrity of public servants and the organisations and institutions they serve, and that in most cases applications for outside employment will be granted without condition. There has been public debate in the UK surrounding the adequacy of these procedures (both within the defence establishment and the wider public sector), and whether they should be tightened⁶.

The USA has a well-elaborated set of regulations for dealing with post-separation activities, imposing various restrictions of between one and two years in length on former public employees taking up private sector employment in matters in which they were involved during their public employment.

Germany, however, had the strongest regulations by considerable distance. For post-separation employment, public sector employees required Ministry approval, subject to the strict condition that it should not impair official interests. This restriction on taking up employment lasts for five years, which is substantially longer than the two-year periods which apply in the UK and the USA. Germany, moreover, is the only country which extended regulations concerning the receipt of gifts and hospitality and public disclosures of activities for five years after leaving public service.

Training and Dissemination of Ethics and Business Conduct Programmes

Of the 32 countries in the sample, ten commented on their training procedures in ethics and business conduct. Training in general was an area which appeared to be fairly weak, with formal training and refresher courses apparently not utilised and most

⁶ see Hansard, *Corrected Transcript of Oral Evidence on Lobbying HC 137-iv*, Public Administration Committee, House of Commons, UK Parliament, 21 February 2008, <http://www.publications.parliament.uk/pa/cm200708/cmselect/cmpubadm/c137-iv/c13702.htm>

means of dissemination of material being done through presentation of materials to initial recruits and updates to internal websites and bulletins.

Some countries did refer to training courses and presentations and seminars on the matter, whilst some pointed out that corruption was covered as part of courses at defence universities. There also appeared to be more emphasis placed on training of corruption risk and awareness for officials and officers engaged in financial management and procurement, judicature duties, and personnel management, which is to be expected.

The issue of training and dissemination of anti-corruption policy would perhaps be better addressed by a separate research paper. However, the above conclusions are representative of the responses received on this matter from the research requests.

4. Research Conclusions

Overall, for many countries there is much room for improvement in the treatment of internal regulations in relation to ethics and business conduct for defence establishments. Some countries had well-developed programmes, for example Australia, Canada, Chile, Germany, Norway, South Africa, UK and the USA, though even these were deficient on some areas. Many of the other countries in the sample performed well in some areas of their programmes, but some had serious deficiencies. Most commonly this was in treatment of conflicts of interest and in post-separation activities, but sometimes also in structure.

Structure of Ethics and Business Conduct Programmes

Those organisations using ethics-based approaches did so as one component of their programmes, and were made on bedrock of hard rules. In over half of cases, however, regimes relied on a compliance-based approach, sometimes including a code of conduct, sometimes being wholly legalistic. The authors' preferred approach is to combine ethics and hard rules, so as to contextualise decision-making and promote anti-corruption and integrity as public goods, so as to make clear to officials what is expected of them and what they may expect of others, and so as to have clear recourse to legal instruments should violations occur.

Statements of values, where they existed, tended to include a wide degree of variation. Most emphasis was placed on values such as honesty or openness, and integrity. There was, surprisingly, relatively little focus on the importance of leadership and the importance of establishing a top-down cascade of ethical values and ethos. There needs to be better consideration as to the integration of ethics into codes of conduct, and better attempts to provide contextualisation to persons working in defence establishments. The work done in this area by Australia and Canada is exemplary, and serve as excellent templates upon which other organisations could begin their enquiries.

The use of formal codes of conducts as part of regulation of ethics and business conduct was lower than expected. About two thirds of countries in the survey were able to point to Codes of Conduct for their organisations; far fewer were able to refer to these codes as being unified into a single reference source. This may result from

under-utilisation of codes of conduct as resources, or from misrepresentations of officials' own countries in their responses. In any case, the extension of the use of codes of conduct appears to be an important means forward.

For the countries which provided detailed source information, whilst the avoidance of bribery was universally noted, the clearest rules were elaborated in the areas of gifts and hospitality; the most neglected areas were those of conflicts of interest and post-separation employment and activities.

Bribery

Bribery regulations were in general poorly developed. In nearly all cases, soliciting or receiving bribes was illegal. However, very few countries were able to direct officials in how to proceed if they are in a situation where they have been offered a bribe, or if they have good reason to suspect bribery is occurring within their organisations. This is of great concern, because the integrity of the organisation depends in part on personnel being able to form credible expectations that violations of codes of practice and of law can be detected and punished, that they are able to report problems that arise, and that they can receive guidance on ethical and legal matters. For individuals to take bribery and corruption and the integrity of their organisations seriously, they must believe that the organisation takes these issues seriously.

Gifts and Hospitality

Gifts and hospitality regulations were present in many of the materials reviewed. In some countries there were regulations for officials in terms of what they could receive in quantitative terms, in terms of how offers of gifts and hospitality should be recorded, and in the procedures to be followed for the correct disposal of gifts. Several countries included blanket rules prohibiting the receipt of gifts and hospitality, which is an acceptable alternative to quantitative limits and carries the benefit of simplicity. Again, however, there may be a need to elaborate procedures for the recording of offers and for the disposal of gifts either incorrectly received or those received in exceptional circumstances, for example as part of international protocol. The reliance of some countries on a requirement only that officials should not accept gifts which would impair their impartiality is inadequate. Actual rules are required in addition to principles.

Conflicts of Interest

In general, grossly insufficient attention was paid to conflicts of interest regulations, with some exceptions. The USA had exemplary language on the definition of conflict of interest regulations, while Canada had extremely well-written regulations which provided clarity and ethical guidance to officials in the area. Spain and the UK also had detailed regulations. Many countries relied on vague commitments that officials should not have conflicts of interest, which were poorly defined or even not defined in many cases. Strong regulations require a definition of what constitutes a conflict of interest, ethical guidance for officials as to how they should identify conflicts of interest, requirements for recourse to a body which can advise on potential conflicts of interest, and means of remediation of those conflicts. An effective statement will be able to reassure personnel should a potential conflict of interest develop so that there is a voluntary declaration of the potential conflict. Violations occur not when potential conflicts of interest develop but when they are not disclosed.

Post-Separation Activities

Post-separation activities and the regulation thereof were generally not addressed. In the defence sector, there is much concern over the appropriate regulation of relations between public and private actors, with the latter often mistrusting the former in terms of commercial sensitivity. Thus most regulations focus on this point, and make restrictions on movements between the public and private sectors in relation to the potential release of commercial secrets to competitors. Some countries do recognise the potential for corruption in such movements, and therefore require personnel to seek official approval before taking up employment after leaving public service. The USA and Germany were notable for their thorough treatment of the issue. In general, however, most countries did not address the potential for corruption in movements of persons in between public and private sector employment, and this is an area in severe need of redress.

Training and Dissemination of Codes of Conduct

Training, communication, and dissemination of ethical programmes within organisations was in general an area which appeared to be fairly weak, with formal courses apparently not utilised and most means of dissemination of material being done through presentation of materials to initial recruits and updates to internal websites and bulletins, with some special attention paid to sensitive positions (such as procurement and financial management) in some cases.

Whilst no countries had perfect regimes, there was encouragement from some countries in their treatment of these issues. There were also clear areas where strong variations occurred between them. Analysis of the state of regulation for public officials in defence establishments in the ethics and business conduct generally indicates that there is much room for improvement in most areas within most nations.

As a word of caution, however, while formal ethical programmes, regulations, and codes of conduct are necessary, they are not sufficient as means of ensuring integrity in the personal conduct of public officials and military officers. Such programmes need to be enforced and an internal ethos needs to be developed that consistently reinforces and promotes the highest levels of integrity in all matters. This not only means that organisations need to devote resources to communicating effectively codes of conduct and the values they embody, but that organisations need to have in place dedicated senior officials (be they called ethics officers, ombudsmen, general counsel) with authority and accountability in this area. Most importantly, the building of a strong ethical ethos in an organisation and the development of effective ethics codes depends on the “tone at the top” of organisations. Leaders in the military and in defence establishments, just as leaders in industry, need to demonstrate constantly and consistently by their example to their subordinates and to broader publics that they abide by the highest standards of integrity in all of their dealings, public and private.

5. Practical implementation of an integrity programme for officials

Programme Design

Whilst some nations have a comprehensive and practical integrity programme for officials within the military and civil sectors, they are few in number, and even if in place all will require regular revision. Full review of programmes every two years is recommended, or more regularly if there are demonstrable issues which merit immediate or early attention.

Integrity programme design and content will vary from nation to nation and will be dependent upon a significant range of factors including: political will; active support of senior military and civil leaders; practical and effective support from the legislature; training (both initial and continuation) and education methodology and resources; programme oversight, feedback loops and remedial methodology; publicity and media involvement; possibly even remuneration scale of officials when compared to the civil sector; but above all a genuine desire to implement change.

A full system review, honestly undertaken will identify shortfalls and provide the basis for a redesigned programme. The template at Annex 1 provides a recommended structure and content, when analysed and compared against the in-place programme the major areas of reform necessary should be clear. Often officials are reluctant to identify or report system imperfections; this can be facilitated by the use of external expertise from respected civil society or trans-national organisations; the Transparency International defence team can provide impartial advice.

Importantly, it is highly desirable that the programme has clear guidance to commanders on the penalties applicable to offences; the balancing between minor indiscretions through major fraud will require careful formulation.

Programme Implementation

Programme implementation should be against a full and transparent plan, with clear milestones for delivery, together with a publicity and education programme covering all involved from the most senior to the most junior irrespective of the position held within a military or government department.

Honest and impartial implementation, including disciplinary action taken as necessary against those transgressing, together with regular dissemination of information, especially relating to offences and subsequent action, is essential.

The programme should be reviewed, and adjusted as necessary, on a regular basis, but one of the main priorities, especially during the early stages, should be a vibrant and active continuation training programme. Media, and in many cases international, interest to an integrity programme should be used to stimulate and promote its implementation. The programme should have the utmost visibility and support at the highest level.

Annexe 1 - Working Statement of Best Practice⁷

Components of Ethics and Conduct Regimes

The organisation should provide reference material to persons in the defence establishment outlining their obligations in ethics and business conduct. Defence officials and members of the armed forces should follow the same regulations, which should be presented in a single Codes of Conduct document.

Statement of Values

The Statement of Values should provide a structure in which the subsequent Codes of Conduct have been contextualised. The statement should outline the values that drive the organisation and what norms are expected to be adhered to, with the aim of inculcating a common ethical basis among officials and officers.

General Principles

The Codes of Conduct framework should have clear goals, such as the following:

- Government business should be conducted pursuant to the highest ethical standards, maintain the public trust, and act in a manner commensurate with the public interest at all times.
- The Defence Ministry and Armed Forces shall prohibit bribery and corruption in any form whether direct or indirect.
- The Defence Ministry and Armed Forces shall commit to this as part of the implementation of a wider Programme to counter bribery. This wider programme should rely on a system of internal controls, with a clear chain of accountability, and with information on ethical programmes (including relevant laws, codes of conduct, and policy) accessible centrally and transparently. In the final instance, there should be recourse to external bodies should officials feel cause to bypass the internal control system.

There should be details of the appropriate authorities in corruption related matters such as: superiors in management or the chain of command; ethics officers; dedicated anti-corruption agencies within the organisation; external authorities; and if applicable, anonymous hotlines. The Codes should state commitments to accurate record-keeping, adherence to established procedures of accounting, and reporting of actions.

Bribery

Bribes in this context are payments offered in cash or kind to public officials in order to gain access to a scarce benefit or to avoid a cost, for receipt of a benefit or avoidance of a cost which is not scarce but where discretion must be exercised by officials, or to prevent others from sharing in a benefit or to impose a cost on someone else⁸.

Officials should be prohibited from arranging or accepting bribes from customers, agents, contractors, suppliers, or employees of any such party, for the official's benefit or that of the official's family, friends, associates, or acquaintances.

⁷ The Working Statement of Best Practice was drawn up for the current research paper, and will be revised as the project in ethics and business conduct proceeds. Any suggestions as to the content of the Working Statement of Best Practice should be sent to defence@transparency.org.uk.

⁸ Definition from J. Pope (2000) *Confronting Corruption: The Elements of a National Integrity System*, Transparency International Sourcebook, Berlin: Transparency International

The organisation should ensure there are internal and external bodies to which officials can report offers of bribery. The organisation should ensure there are procedures in place for reports of bribery made to officials to be investigated and to notify external prosecutors. The organisation should ensure that there are procedures in place for employees to report allegations of bribery on the part of other employees.

Gratuities/Gifts and Hospitality

Officials should be prohibited from the receipt of gifts from persons in industry. It is acceptable for exceptions to be made for gifts of trivial value, which should be correctly defined. The organisation should set a low threshold value for gifts which may be accepted in the local currency.

Officials should be prohibited from accepting hospitality from persons in industry where to do so would compromise the perception of impartiality. Business meals and light refreshments of low value are acceptable if made on legitimate official business and if received infrequently; otherwise, any offers for hospitality should be refused, including offers of tickets for sporting, entertainment, or cultural events.

Registers of all offers of gifts, whether accepted or refused, should be kept and routinely updated within the organisation. The organisation should ensure there are procedures for proper disposal of gifts which are accepted by officials as a matter of international protocol.

Conflicts of Interest

Conflicts of interest can take many forms, most commonly either professional or organisational conflicts or interest, or personal conflicts of interest. In this statement, our treatment concerns personal conflicts of interest only, which arise in this context when a public official is influenced by personal considerations when performing their official duties (definition from Pope 2000:195).

The management of conflicts of interest in relation to bribery and corruption should be clearly elaborated, including the means of disclosure of potential conflicts, sources of guidance available to employees, and procedures to remediate the conflict of interest once arisen.

Officials and officers should be prohibited from performing official work on a particular matter that will affect the financial interests of:

- themselves
- their spouses, their children
- their general partners
- any organisations with which they are negotiating or have arrangements for future employment
- any organisation for which they serve as an employee, officer, director, trustee, or general partner

Activities and Employment after leaving public service

Officials should face a period of time after leaving public service whereby acceptance of offers of employment is subject to official permission from the previous employer. Such a period should be between two and five years in length. Officials and officers

should be prohibited from receiving gifts, hospitality, and payments not related to official employment from prohibited sources for a period of two years after leaving office, and should remain bound by the requirements to report all such offers to the appropriate authorities in their former departments in the Defence Ministry and armed forces.

Annexe 2 – Source Documents by Country

Links to some of these materials can be found on Transparency International's Defence Against Corruption website, <http://www.defenceagainstcorruption.org>.

Country	Documents
Albania	<ul style="list-style-type: none"> • Written response • Statutes regulating conduct of officials and officers
Australia	<ul style="list-style-type: none"> • Written response • Legislation <ul style="list-style-type: none"> - Defence Act 1903 - Defence Force Discipline Act 1982 - Public Service Act 1999 - Financial Management & Accountability Act • Chief Executive Instructions • Defence Instructions (General) <ul style="list-style-type: none"> - DI(G) PERS 06-3: Visits to Defence Establishments by Organisations Offering Financial Advice Targeting Members of the Australian Defence Force - DI(G) PERS 25-2: Employment and Voluntary Activities of Australian Defence Force Members in Off-duty Hours - DI(G) PERS 25-3: Disclosure of Interests of Members of the Australian Defence Force - DI(G) PERS 25-4: Notification of Post Separation Employment - DI(G) PERS 25-5: Employment of Immediate Family Members in the Same Chain of Command and/or Working Environment - DI(G) PERS 35-3: Management and Reporting of Unacceptable Behaviour - DI(G) PERS 45-5: Defence Whistleblower Scheme - DI(G) FIN 12-1: The Control of Fraud in Defence and the Recovery of Public Moneys - DI(G) ADMIN 01-02: Defence Instructions (General) - DI(G) ADMIN 08-1: Public Comment and discussion of information by Defence members - DI(G) ADMIN 10-6: Use of Defence telephone and computer resources • Departmental Administrative Instructions <ul style="list-style-type: none"> - DAI 1/05: Application of Defence Instructions (General) • Departmental Procurement Policy Instructions <ul style="list-style-type: none"> - DPPI 9/2002: Providing Purchasing Authority and Financial Delegations to Contractors

	<ul style="list-style-type: none"> • Defence Information Management Policy Instructions <ul style="list-style-type: none"> - DIMPI 19/2000: Defence information environment – corporate advertising and commercial activities • Departmental Security Instructions <ul style="list-style-type: none"> - DSI 7/1999: Handling of Official Information - DSI 8/1999: Personal Responsibility for Security [Information] • Departmental Circular Memorandums <ul style="list-style-type: none"> - DCM 53/1998: Guidelines on Conflict of Interest Issues for Defence Personnel - DCM 5/2000: Defence Travel Arrangements - DCM 32/2000: Setting the Standard in Communications • Joint Directives <ul style="list-style-type: none"> - Joint Directive 6/2006 Post Separation Employment – Conflicts of Interest • <i>Ethics Matters Handbook</i> • <i>Defence Fraud Control Plan</i> • <i>Defence and Industry – An ethical relationship</i> • <i>Defence Procurement Policy Manual</i> • <i>Defence Capability Manual</i> • <i>Defence Intellectual Policy Manual</i> • <i>Defence Workplace Relations Manual</i>
Bulgaria	<ul style="list-style-type: none"> • Written response
Canada	<ul style="list-style-type: none"> • Written response • Directives <ul style="list-style-type: none"> - DAOD 7021-0, Conflict of Interest and Post-Employment - DAOD 7021-1, Conflict of Interest - DAOD 7021-3, Acceptance of Gifts, Hospitality and Other Benefits • <i>Values and Ethics Code for the Public Services</i> • <i>Queen's Regulations and Orders for the Canadian Forces</i> • <i>Duty with Honour: The Profession of Arms in Canada</i> • <i>An Ethical Relationship</i>
Chile	<ul style="list-style-type: none"> • Written response • <i>Transparencia y Probidad de la Administración del Estado</i>
Colombia	<ul style="list-style-type: none"> • Written response • Semi-structured interview • <i>Ley 836 de 2003 – Por la cual se expide el relamento del Régimen Disciplinario par alas Fuerzas Militares</i>
Croatia	<ul style="list-style-type: none"> • Written response • Law on the prevention of conflict of interest in

	<ul style="list-style-type: none"> holding public office • Ethical code of conduct for civil servants • Military service regulations
Denmark	<ul style="list-style-type: none"> • Written response • Statutes <ul style="list-style-type: none"> - The Military Penal Code - The Penal Code - Military Disciplinary Code - The Rules of Public Administration • Code of Conduct: <i>God adfærd i det offentlige</i>
Finland	<ul style="list-style-type: none"> • Written response • Statutes regulating conduct of officials and officers <ul style="list-style-type: none"> - Finnish Penal Code - Public Servants Act - Finish Administration Act - Finish Act on unsound business conduct • Defence Command Memorandum 51/3.2/D/1 – Benefits Offered to Defence Forces Officials by Outside Actors
Georgia	<ul style="list-style-type: none"> • Written response
Germany	<ul style="list-style-type: none"> • Written response • Statutes <ul style="list-style-type: none"> - Federal Civil Service Act - Legal Status of Military Personnel Act • Federal Government Directive Concerning the Prevention of Corruption in the Federal Administration, and Guidelines on implementation • Circular on the Ban on Accepting Rewards or Gifts • Excerpts from the German Criminal Code • <i>Fighting Corruption in the German Bundeswehr</i>
Ireland	<ul style="list-style-type: none"> • Written response
Kenya	<ul style="list-style-type: none"> • Written response • Armed Forces Standing Orders • Armed Forces Code of Conduct and Ethics • Armed Forces Terms and Conditions of Service • Statutes <ul style="list-style-type: none"> - Anti-Corruption and Economic Crimes Act – Act No. 3 of 2003 - Public Officer Ethics Act – Act No. 4 of 2003 - The Public Procurement and Disposal Act 2005
Latvia	<ul style="list-style-type: none"> • Written response • Statutes <ul style="list-style-type: none"> - Public Procurement Law - Law On Prevention of Conflict of Interest in Activities of Public Officials - Law On Prevention of Squandering of the Financial Resources and Property of the State and Local Governments

Lithuania	<ul style="list-style-type: none"> • Written response • Law of the Republic of Lithuania on the Organisation of the National Defence System and Military Service • Law on Prevention of Corruption • Law on Adjustment of Public and Private Interests in the Public Service • Law on Public Procurement • Law on the Declaration of the Property of Residents of the Republic of Lithuania • Discipline Regulations of the Armed Forces of the Republic of Lithuania • The Code of Lithuanian Soldiers' Ethics
New Zealand	<ul style="list-style-type: none"> • Written response • Standards of Integrity & Conduct • Managing Conflicts of Interest in the Public Sector • Managing conflicts of interest: Guidelines for public entities
Nigeria	<ul style="list-style-type: none"> • <i>Traditions, Customs and Ethics of the Nigerian Army</i>
Norway	<ul style="list-style-type: none"> • Written Response • Semi-structured interview • Formal values of the Armed Forces • Basic principles for ethical behaviour for the Ministry of Defence and the Armed Forces • Code of ethics for the Armed Forces • <i>Ethical guidelines regarding business contacts for the defence sector</i> • Regulations regarding Acquisition for the Armed Forces • Policy regarding the Armed Forces support and sponsoring of civil arrangements • Code of ethics for government service • Guidelines for quarantine and prohibition in certain cases for officials and civil servants in change of employment to outside public administration
Pakistan	<ul style="list-style-type: none"> • Written comments from Transparency International – Pakistan
Poland	<ul style="list-style-type: none"> • Written remarks from official in Ministry of National Defence
Portugal	<ul style="list-style-type: none"> • Written response • Statutes <ul style="list-style-type: none"> - Status of Military Condition - Military Discipline Regulation • Public Sector Codes of Conduct
Romania	<ul style="list-style-type: none"> • Written response • Ethical Code for the National Defence Ministry

	<ul style="list-style-type: none"> Personnel Government Emergency Ordinance No. 34/2006
Russia	<ul style="list-style-type: none"> Written comments from Transparency International – Russia
Serbia	<ul style="list-style-type: none"> Written response Statutes
South Africa	<ul style="list-style-type: none"> <i>Code of Conduct for Uniformed Members of the South African National Defence Force</i> <i>Code of Conduct for Public Servants</i>
Spain	<ul style="list-style-type: none"> Written response <i>Codigo del Buen Gobierno</i> <i>Estatuto del Empleado Público</i> <i>Reales Ordenanzas par alas Fuerzas Armadas</i>
Sweden	<ul style="list-style-type: none"> Semi-structured interview <i>On Bribery and Conflicts of Interest</i>
Tanzania	<ul style="list-style-type: none"> Written response Leadership Code Defence Forces Regulations Procurement Act
Uganda	<ul style="list-style-type: none"> <i>The Code of Conduct and Ethics for Ugandan Public Servants</i>
Ukraine	<ul style="list-style-type: none"> Written response Statutes
United Kingdom	<ul style="list-style-type: none"> Written response Semi-structured interviews Zero Tolerance regarding Fraud, Theft and Irregularity Note from PUS and CDS Policy Statement regarding Irregularity, including Fraud, Theft and Corruption from PUS and CDS Defence Instruction Notice – The Reporting of Irregularity, including Fraud and Theft Defence Instruction Notice – Departmental Engagement with Industry Policy for Gifts, Reward and Hospitality Business Activities and Private Interests (Navy) Acceptance of Business Appointments (Army) Outside Appointments Activities (All MoD staff) The Rules on Acceptance of Outside Appointments by Crown Servants (All MoD Staff) <i>Civil Service Code</i> <i>Ethos, Core Values and Standards of the RAF</i> <i>Values and Standards of the Army</i> <i>Naval Service Core Values and Standards</i>
United States of America	<ul style="list-style-type: none"> Written response <i>Employees' Guide to the Standards of Conduct</i> Statutes U.S. Department of Defense Standards of Conduct Office, http://www.dod.mil/dodgc/defense_ethics/

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