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INTEGRITY CLOSE TO CITIZENS

An exploratory study
of integrity systems in
European local authorities

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Integrity close to citizens

An exploratory study of integrity systems in European local authorities

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PREFACE

One of my great pleasures while serving as a member of the European Parliament was learning how things are done in other European countries. Though we speak different languages, have different histories and distinct cultures, we are united in the ambition to have strong democracies that serve their citizens. Seeing how other countries are organised allows us to reassess the choices we have made and improve if needed.

European citizens expect their governments to provide stability and prosperity. Integrity is an essential condition to achieve those goals. Government, politics and business need to be free of corruption, favouritism and fraud. Citizens want and deserve equal access to services and businesses should have equal opportunities when applying for contracts or permits.

Citizens do not make a distinction between local or national government, or indeed between government and politics. They want to be able to trust the public sector as a whole. Local government deal with billions of euros in contracts, public procurement and social benefits. The decisions taken at a local level directly impact the lives of citizens, whether it is a building permit for a local construction company or the designation of a protected woodland. We want our politicians to be close to the citizens, but not so close to some of them that they forget to serve the public interest. Strong local integrity systems are needed

to ensure ethical decision-making and to make sure policies and local bylaws benefit the general public, not just a small group with the right connections.

It is a common practice to have benchmarks for countries as a whole and to compare how they do at the national level. It is less frequently that the subnational level is compared and best practices exchanged. This study is a happy exception. Given that there are over 80,000 subnational governments including municipalities, regions, provinces and counties, it is wonderful that this report provides insight into how integrity systems are organised locally.

We should not underestimate how much we can improve our systems by simply looking over the border to see how things are done in another region. It is precisely by exchanging best practices that we can ensure we set up the systems that best serve citizens' needs.

We are extremely grateful to the integrity officers of the participating local governments that shared their wisdom and experience. We hope this is the beginning of a longer dialogue and many more shared projects.

We hope you will enjoy reading the report and that you will reach out to us to share your experiences. Local governments make a real difference in people's lives and working together to do this with integrity will benefit us all.

LOUSEWIES VAN DER LAAN

Executive Director Transparency International Netherlands

February, 2021

RESULTS AT A GLANCE

What is this report about?

Today, more and more local authorities around Europe aim to secure their integrity by developing or strengthening an integrity system in their respective municipalities. The Organisation for Economic Co-operation and Development (OECD) writes that “[integrity] is a condition for all other activities of government not only to be legitimate and trusted but also to be effective”.¹

An integrity system “consists of all the institutions, policies, practices, and instruments meant to contribute to the integrity of a given municipality. The basic characteristic of an integrity system perspective is that it outlines elements and conditions expected to be important for the integrity of local governance.”²

While integrity systems are on the rise, research into these systems is scarce. This report aims to contribute to an increased understanding of integrity systems in European cities and regions, and to stimulate the promotion of information exchange between European sub-national governments about their integrity systems. Several European countries have made use of Transparency International's existing tools to measure integrity on a national and local level. However, this data is isolated and not placed in a wider context of comparison with other countries. In addition, because of the diversity in integrity systems, it is hard to set specific benchmarks for all systems. Each local area has its own context, affecting the implementation and performance of integrity systems. However, the diversity in systems does not mean that we cannot learn general lessons from them. Instead, their unique characteristics can tell us a lot about the possibilities that different systems can offer in a variety of contexts.

Method

This report describes the outcomes of the investigation of five high-quality integrity systems in local authorities. The integrity officers of the five local authorities were interviewed about their respective systems. These interviews, together with desk research into these specific integrity systems and discussions with experts, form the basis of this report. By focussing on a variety of local authorities, various approaches towards implementing an integrity system will be discussed. The resulting overview ultimately serves as an example for other European local authorities that wish to develop an integrity system, or that seek to improve or expand their current expertise in integrity policy.

To decide which local authorities to select for this report, we started with those who are best in class according to Transparency International's national and local integrity indexes. We also took advice from the organization's chapters around Europe to search for hidden gems that others could learn from. We wanted a diverse geographic representation, so are pleased with the willingness of the following local authorities to share their experiences with us from different parts of Europe:

- **North (Rotterdam)**
- **East (Vilnius)**
- **West (South Dublin County)**
- **South (Diputación de Gipuzkoa in Spain)**
- **Central Europe (Vienna)**

In addition to providing a diverse geographic representation, this selection also covered two capital cities, two sub-national regional governments and Europe's largest port. By considering local authorities of different scales, this research helps illustrate how integrity can be implemented in diverse types of organizations with various kinds of integrity issues. It will also become clear that no matter the size of the municipality, some elements are crucial in any integrity system to make it work.

Recommendations

Based on analysis and comparison of the integrity systems of the above-mentioned local authorities, the following recommendations will be made in this report.

Positioning and resourcing the integrity system

1. Optimize the organizational structure

By combining a central integrity office with the placement of integrity officers in all units of the local authority, the operational structure of the integrity system can be optimized.

2. Ensure operational independence

3. Optimize the integrity system by increasing its size (if necessary)

Increasing the number of integrity employees helps increase visibility of the integrity system and integrate it with the people it covers.

4. Ensure sufficient budget

Adequate financial resources (and staff) increase the effectiveness of the system.

Objectives and priorities

5. Clearly define objectives

Clarity of objectives and priorities makes it easier to detect, report and undertake appropriate action against misconduct.

6 Label integrity

Along with defining the procedures, every element in the municipality directly related to integrity should be labelled as such. Labelling integrity increases the visibility of the integrity system within the organization, emphasizes the importance of integrity and provides a better understanding of what kind of behaviour is ethical.

7. Organize feedback mechanisms

Feedback mechanisms ensure that the integrity system stays up-to-date and keeps improving based on experience.

Education

8. Provide regular education and training

Education and training ensures that everyone in the municipality is aware of the integrity standards and knows how to maintain them, and also supports the open culture required for effectiveness.

9. Educate the leadership

10. Share lessons learned

To promote a positive message about reporting

wrongdoing, lessons learned from breaches of integrity should be shared within the municipality.

Measure the quality of the integrity system

11. Collect and categorize data about integrity breaches

Collecting data on integrity breaches will create awareness of the kind of risks the municipality is dealing with and contribute to an effective feedback mechanism.

12. Monitor awareness

Monitoring awareness of the integrity system is a useful tool to gauge how visible it is, whether people know how to make use of it and what needs to be improved.

13. Identify (future) integrity risks

By asking staff what they perceive as the largest risks to integrity in the municipality, a lot can be learned about the possible risks of integrity breaches.

Connection

14. Engage with employees

Share results of the system – both its successes and failures – internally.

15. Connect with society

Publicly share which measures the municipality undertakes to secure integrity. Publish data about tenders and public procurement, as well as integrity, in the annual report.

16. Connect with other municipalities

Connecting with other municipalities will prevent a municipality from becoming a bubble with its own norms and values. It also helps municipalities to learn from each other about integrity risks.

17. Connect with academia

The body of literature on local integrity systems topic is still rather small. By directly connecting with initiatives that investigate these systems, the level of integrity on a local level can be improved. This report is part of this initiative, but more research is needed

INTRODUCTION

In many European countries, there is an increasing trend in devolving powers and responsibilities from the national to the local level. This decentralization has prompted a transition of powers, responsibilities and money flows towards local authorities.³ With provinces, regions, cities and local councils now accounting for large amounts of expenditure, risks to integrity breaches taking place on the level of subnational government are arguably increasing. Looking at the size of local authorities in Europe, helps to illustrate the impact – both good and bad – that such bodies have on the life of European citizens:

- There are more than 88.000 subnational authorities in Europe.⁴
- An average of 16% of employment in Europe is arranged through functions in local authorities.⁵
- One half of public investment in countries in the EU is invested by subnational authorities.⁶
- Every year, public authorities in European countries spend around 14% of GDP on public procurement, which is equal to about 1.9 trillion euros.⁷

These figures highlight the need for taking good care of our local authorities and integrity systems, so they can take good care of their citizens. The local level of governance is positioned closest to citizens and, therefore, has the most direct impact on the life of citizens. Integrity plays a crucial role in ensuring the quality of local authorities.⁸

Local officials are more directly in contact with citizens today due to the devolution of power from the national level. But while this can lead to more direct accountability, it can also create conflicts of interest. This is the case as “local officials may have greater vested interests based on family, friendships and business ties that can influence decision-making” than national officials.⁹ Another risk is that the institutions on the local level that are designed to keep public officials to account are often less professional and effective than on the national level.¹⁰ Therefore, a breach of integrity can more easily occur and/or go unnoticed. Due to closer ties with society, local public officials can also be relatively easily influenced by criminal practices. A pressing example in this regard comes from local processes of tender and procurement in which huge scandals have come to light in the past years (see 'Deputy mayor bribe in Vilnius'

Transparency International defines integrity as: “Behaviours and actions consistent with a set of moral or ethical principles and standards that is embraced by individuals as well as institutions.”¹¹

I Transparency International: Integrity. Retrieved 10 November 2020 from <https://www.transparency.org/en/corruptionary/integrity>

Deputy mayor bribe in Vilnius

The former deputy mayor of the Lithuanian capital Vilnius, Adomavičius, was found guilty of bribery in 2015, over the awarding of a €2.6 million contract for the construction and renovation of the city's waterworks three years earlier. This contract was offered for a hefty sum of money, the company had to pay the deputy mayor €11,600 to get the job. The politician also tried to lay hold on 5% of the value of the project¹. Since then, the Vilnius municipality has been trying to improve, as reflected in a partnership – a so-called integrity pact – that the city entered into with Transparency International Lithuania. The local government planned to refurbish the area around the river Neris, which runs through the city, with new facilities. The project's budget was €10.5 million and to ensure nothing illegal happened, the tendering process was opened to public scrutiny, in collaboration with TI Lithuania¹¹. The project could thus be monitored by the citizens of Vilnius to increase transparency.

I See <https://lithuaniatribune.com/former-deputy-mayor-of-vilnius-found-guilty-in-bribery-case>
II See <https://www.transparency.org/en/news/clean-contracting-at-work-an-example-from-vilnius>

and 'Fraud of two public officials in Rotterdam' for procurement scandals in Vilnius and Rotterdam).

The decline of established democracies – a trend that is seen worldwide¹¹ – also has negative consequences for maintenance of integrity on the local level. In Europe, developments in Poland and Hungary illustrate the erosion of rule of law. According to democracy NGO Freedom House, transparency and integrity in the two countries have declined in the past years and continue to do so.¹² In the light of developments at a national level, the management of ensuring stable integrity systems at a local level is even more crucial. Moreover, even if anti-corruption and integrity is firmly on the national agenda, this does not automatically imply that integrity and anti-corruption are effectively organized at a local level. Instances of corruption undermine

Fraud of two public officials in Rotterdam

Huge fraud by public officials came to light in Rotterdam in 2018, when the Fiscal Information and Investigation Service (in Dutch: FIOD) followed a lead on payments made by a construction company. The contractor paid the civil servants bribes. Two were paid at least €100,000, while others were 'paid' in gifts such as expensive television sets¹. Expensive watches, diamonds and cars were found in subsequent house searches. The contractor also submitted false invoices that were paid by the municipality. This happened for years, with substantial amounts of public money stolen. The damage is estimated at about €1-2 million. The response from the municipality in Rotterdam was late, but justified, and led to the firing of multiple officials and the commissioning of an external investigation into the causes of the corruption. The result of the inquiry shocked most observers – inadequate administration had facilitated the practices.¹¹

I See <https://www.ad.nl/rotterdam/corrupte-rotterdamse-ambtenaren-verdienden-tonnen-met-fraude-in-strawerk-abdd00f1/>
II See the report: <https://rotterdam.raadsinformatie.nl/document/9418162/2/20bb17126>

Europeans' trust in their government, regardless of where it takes place. The public does not make a distinction between violations of integrity at local or national level. Government and politics are perceived as the same, regardless of corruption happening at, or enabled by, national or sub-national level government or politicians.

Integrity Systems

To ensure integrity at the local level, an integrity system must be in place, with measures ranging from internal reporting systems to specific procedures for tender and procurement. State employees must also have a written framework of ethics, transparency and accountability as it forms the basis of public trust in the public office.¹³ If ethical standards are violated by public officials, society's trust in public office is damaged, which is detrimental for the democratic functioning of a local government.¹⁴

To ensure integrity, several operational mechanisms must be in place.¹⁵ These can include the implementation of checks and balances through a code of conduct, or through educating staff about the present procedures surrounding integrity. The resulting combined network of mechanisms that ensure integrity, is called an integrity system.

“[This] consists of all the institutions, policies, practices, and instruments meant to contribute to the integrity of a given municipality. The basic characteristic of an integrity system perspective is that it outlines elements and conditions expected to be important for the integrity of local governance.”¹⁶

The diversity of integrity systems in Europe is vast. Local governments often have a system in place that includes measures to secure integrity without specifically calling it that. For instance, the Belgian city of Ghent has implemented plenty of integrity measures through the implementation of Sustainable Development Goals (SDGs) without mentioning them as integrity measures.¹⁷ As such, it is hard to set specific benchmarks for all systems due to this diversity. Each local area has its own context, affecting the implementation and performance of integrity systems. However, the diversity in systems does not mean that we cannot learn general lessons from them. Rather, their unique characteristics can tell us a lot about the possibilities that different

systems can offer in different contexts. Furthermore, there are several elements that need to be the same for all integrity systems. Important elements to ensure a clearly outlined integrity system include, amongst other things, clear and publicly available guidelines and an open culture.¹⁸

Initiatives to strengthening local integrity systems
Several international initiatives have been undertaken to strengthen local integrity systems in Europe. One of these initiatives is the European Code of Conduct, which

applies to all persons involved with local and regional governance in the Council of Europe countries.¹⁹ The document is not legally binding, but functions as a guideline that sets out the minimum standards for ethical principles and standards. Another initiative aimed at increasing levels of integrity in the EU, is the Whistleblower Protection Directive that came into force in 2019. All EU member states need to transpose the Whistleblower Protection Directive into national legislation before 17 December 2021.²⁰



In addition to international standards as laid down in legislation, research on the quality of integrity is crucial to strengthen it at a local level. Transparency International offers two free research tools to measure integrity. The first is the National Integrity System (NIS) tool, which investigates the effectivity of anti-corruption systems within a country, by looking at nine crucial pillars²¹ that impact the level of corruption and integrity in that state.²² The second tool is the LIS (Local Integrity Systems) tool, which measures the functioning of local governments in relation to integrity.²³ Several European countries have made use of either one or both of these research tools, and some local authorities have used the outcomes to improve their integrity systems. However, the outcomes of these reports are often isolated and not placed in a wider context of comparison with other countries.

Investigating local integrity systems

While there are several international legislative instruments and tools to measure integrity and integrity systems, the methods to fight corruption and promote integrity on the local level used by each municipality can vary widely (for an interesting example of the implementation of integrity measures see 'Local Budget Transparency – Bjelovar, Croatia'). In addition, there is little interaction between municipalities and countries to inform each other about their respective integrity systems. This is a missed opportunity to learn from each other's successes and mistakes. Each of this study's respondents indicated a keen interest in the outcome of this report in order to keep improving its own integrity system.

Research structure

This research illustrates how different systems function within their specific context, by looking at the kind of system implemented, the focus of this system and the effectivity of the system. Though we realize each region and local government is different, there is much to learn from one another. A more elaborate explanation of the sample selection of this report can be found in an extensive method description in Appendix B. In addition to what the NIS and LIS studies have taught us about the quality of integrity in many countries, this research aims to provide several benchmarks as to what a well-functioning integrity system consists of, or could look like. The structure guiding this report is as follows. First of all, an overview will be provided of the participating local authorities. Secondly, the integrity systems of the local authorities will be analyzed based on the themes discussed with the local integrity officers that help to provide an insight into the similarities and differences between the integrity systems. Thirdly, a list of recommendations is set out. Lastly, this report ends with concluding notes. In appendix A of this report, a series of fact-sheets can be found in which the integrity system of each local authority is described in more detail.

Local Budget Transparency – Bjelovar, Croatia

An example of top-notch transparency and a huge step forward in the fight against corruption is provided by the city of Bjelovar, situated not that far from Zagreb in Croatia. This city uses technology for budget transparency. A special app, introduced by mayor Dario Hrebak, makes it possible for every citizen with an internet connection to access every payment from the local budget since 2018, in real time! So when the mayor buys a coffee using his official card, it immediately shows up under his name in the app. Searches can be done for payments on a specific date or transactions from a specific company. It is transparency at its finest and as a result, the city was awarded for promoting local democracy.^I Bjelovar is seen as the first completely transparent city in the country. Mayor Hrebak does not see this as a huge achievement, simply saying that "citizens have the right to know".^{III}

I See <https://www.total-croatia-news.com/politics/41869-transparent-bjelovar>; <https://www.total-croatia-news.com/lifestyle/35923-bjelovar>
II See <https://www.croatiaweek.com/bale-and-bjelovar-win-miko-tripalo-award-for-promotion-of-local-democracy/>
III See <https://www.total-croatia-news.com/lifestyle/35923-bjelovar>

MAP OF THE LOCAL AUTHORITIES

SOUTH DUBLIN COUNTY
Population: 278,767³²
Area: 222.74 sq km
Expenditures: €268 million³³
Tax revenue: € 20,7 million³⁴
Public procurement: -³⁵

ROTTERDAM
Population: 638,000²⁷
Area: 319.35 sq km (of which 1/3 is water)²⁸
Expenditure: €3,737 million²⁹
Tax revenue: €3,767 million³⁰
Public procurement: €1.3 billion annually³¹

DIPUTACIÓN DE GIPUZKOA
Population: 717,197 (2019)²⁴
Area: 1,980 sq km²⁵
Expected expenditure over 2020: €915.2 million²⁶
Tax Revenue: -
Public Procurement: -

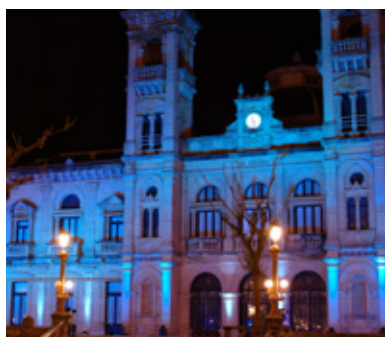
VIENNA
Population: 1,897,491³⁶
Area: 414.9 sq km³⁷
Expenditure: €14.2 billion.³⁸
Tax revenue: €8.3 billion³⁹
Public procurement: € 1.9 billion.⁴⁰

VILNIUS
Population: 538,894⁴¹
Area: 401 sq km (9,731 sq km when considering the entire metropolitan area of Vilnius)⁴²
Expenditure: €877.8 million⁴³
Tax revenue: €375 million
Public procurement: € 215.3 million (799 procurements)

About the selection

The study examines local authorities of different sizes. Vienna is the largest city both in size (414.9 sq km) and number of inhabitants (1,897,491). The smallest local authority is South Dublin County Council, which has less than 300,000 inhabitants. By considering local authorities on such different scales, this research helps illustrate how integrity can be implemented in a diverse range of governmental bodies with various kinds of integrity issues. At the same time, it also highlights that no matter the size of the local authority, some elements are crucial in making any integrity system work.

LOCAL AUTHORITY INTEGRITY SYSTEMS SUMMARY



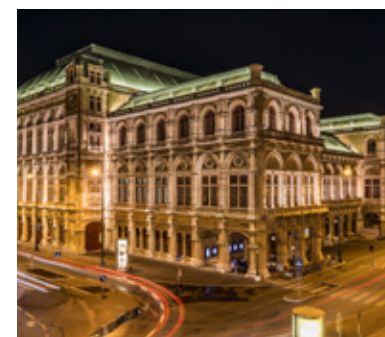
Diputación de Gipuzkoa

Gipuzkoa's integrity system has been in place since 2016 and its system is centred in the office called the Institutional Ethics Commission (IEC), which has five employees. The central document guiding it is the Institutional Integrity System (ISS). Together with the codes of conduct, the ISS sets out the objectives and priorities of Gipuzkoa's integrity system. The system is the youngest system of the local authorities investigated. Nonetheless, the system seems to be embedded thoroughly within the municipality through its clear and extensive regulations, as described in the above-mentioned documents, which are all available online.⁴⁴ Gipuzkoa also stands out in its approach towards citizens. Its integrity system is made visible for citizens and the municipality is transparent towards citizens about integrity breaches taking place within the municipality.



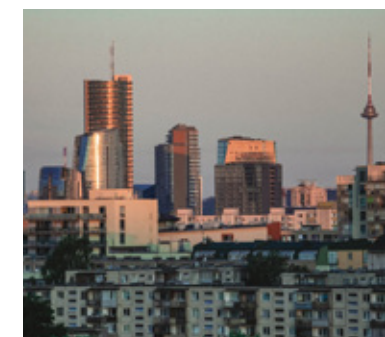
Rotterdam

Rotterdam's integrity system has been in place since 2005 and is split up into two parts. The first part is called 'civil integrity' (ambtelijke integriteit) and focuses on managing the integrity of the municipality's employees. The second part is called 'integrity for governance' (bestuurlijke integriteit) and focuses on managing the political body of the municipality. While integrity for governance is managed by an integrity office and two integrity officers, civil integrity is embedded throughout the whole municipality and every unit of the local authority has its own (part-time) integrity officer. In structuring the integrity system like this, the city embeds the integrity system very close to its employees.



Vienna

Vienna's current integrity system has been in place since 2004. With 65,000 employees divided over 70 units, Vienna is the largest municipality discussed in this report. As in Rotterdam, the Austrian capital's integrity system is divided into two different structures. However, rather than making a division between political and civil integrity, Vienna has divided its integrity system into two parts. A central office called the Department for Internal Audit and Compliance, and a system embedded in the rest of the municipality. The 'tone from the top' is one of Vienna's priorities. There is a special focus on providing integrity training for managers in all levels of the municipality.



Vilnius

Vilnius's integrity system has been in place since 2004. To ensure integrity, Vilnius has a central unit called Corruption Offence Prevention Division. Four integrity officers work in this unit. Alongside employees and the heads of the municipality, the Corruption and Offence Prevention Division is also responsible for the integrity of companies in which the municipality has more than 50 shares, public enterprises and medical institutions. Therefore, one of the tasks of the integrity office is to investigate the leadership of companies who break the code of conduct or make other violations. Vilnius's integrity system is the only one among the five participating local authorities that performs preventive investigations.



South Dublin County Council

The integrity system in South Dublin County Council has been in place since 1995. Other than in the other systems investigated for this report, there is no separate unit for integrity in South Dublin County. Instead, tasks to secure integrity have been assigned to the municipality's Corporate Performance and Change Management Department. The department oversees a total of 110 employees, with approximately 72 employees that are partially involved with ensuring integrity. South Dublin County Council stands out in the clarity of their implemented procedures. By taking an approach that is close to the corporate world both in hierarchy and in implemented tools, the integrity system is transparent, visible and effective. An example of such a process is the procurement procedure implemented by South Dublin County Council. For more information on this, see page 25.



ANALYSIS

The analysis will discuss the integrity systems as presented by the local authorities, and focus on several factors that have a large impact on the quality of a local system. The selection of these factors was based on the topics discussed in the respondents' questionnaires and themes most frequently discussed during their interviews.

An overarching recurring theme is the culture in the integrity system of a municipality, which is determinative for the success of an integrity system. The analysis will also describe nine factors that can contribute to a good culture. Conversely, when any one of these elements is lacking, it can prove difficult to sustain a good culture. These factors are:

- 1. **Position** of the integrity system within the respective municipality
- 2. **Objectives and priorities** of the integrity system

- 3. **Accountability**; whose integrity is being covered by the integrity system
- 4. **Feedback mechanism** of the integrity system
- 5. Role of **education** in the integrity system
- 6. Role of the **code of conduct** in the integrity system
- 7. Role of **whistleblowing systems** in the integrity system
- 8. Role of **tender and procurement** in the integrity system
- 9. Relevance of **measuring the quality** of the integrity system



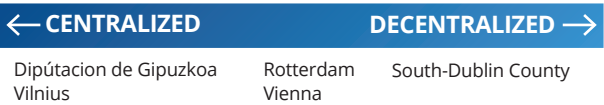
Positioning the integrity system

There are differences in the position of integrity systems across municipalities. Some have a more centralized integrity system, whereas others have a more decentralized structure. The local authorities discussed in this research can be put on a spectrum arranged according to the 'centrality' of their integrity system.

'Centrality' here refers to the level of separation of integrity tasks and instruments from other municipal tasks and instruments. For instance, Diputación de Gipuzkoa and Vilnius have a separate unit which addresses integrity in the municipality. Their systems are centralized, whereas the integrity system of South Dublin County Council is embedded in procedures and rules that are managed as part of the corporate structure of the council, creating a more decentralized system. Rotterdam and Vienna can be placed in the middle of this spectrum, as part of their systems is regulated through an office and part is embedded within different units of the municipality. Rotterdam's political integrity officer said of such a structure:

*"You could say, centralize everything. However, if you do this, you take the risk of becoming a little island. While right now these people [integrity officers] are nicely divided over the clusters [of the municipality], creating a certain proximity. This can encourage people to report because it is your 'own' person within your own cluster."*⁴⁵

While the integrity system in Rotterdam is divided between the political and civil side, the integrity system in Vienna is divided between a central office and integrity officers in each cluster. This increases the embeddedness of the integrity system and makes reporting wrongdoing more easily accessible. From 'centralized' to 'decentralized' the spectrum would look as follows:



There are arguments to be made both for a more centralized system and for a more decentralized system, taking into account different elements.

Visibility: A more centralized system is more independent from other structures in the municipality, creating a more visible position for integrity for employees. This can create greater clarity for staff as to how to act and put more emphasis on the importance of integrity.

Independence: Depending on where and how the integrity system is implemented, a more centralized integrity system can lead to more operational independence. It is easier to define independence for a defined unit in the organisation. The effectiveness of a system can probably better be monitored, while bureaucratic processes and the lack of priority or professionalism can be addressed.

Embeddedness: When a system is more decentralized, it is embedded throughout all layers of the municipality. In both Rotterdam and Vienna, each unit of the municipality has its own integrity officer. In taking this approach, there appears to be more assurance that integrity is embedded in all layers and elements of the local authority. On the other hand, this embeddedness can make it more difficult to create unity between the various parts of the operational structure of the integrity system. It remains important to keep communication between the different layers and organizational structures in the municipality open, to ensure a united effort against violations of integrity. Therefore, in Vienna, alongside the integrity officers in each unit, there is also a central office called the Department for Internal Audit and Compliance, which is a part of the city administration's top management and part of the Chief Executive Office.

In conclusion, there is no set format to implement an integrity system. By combining approaches – to centralize where necessary but also to decentralize by embedding integrity in every layer of the municipality – a more optimal system can be created dependent on the context.

Objectives and priorities

All local authorities have set out a number of integrity objectives and priorities, which are often described in the code of conduct and made available to all persons accounted for by the integrity system. Within the municipalities, these objectives have been used as cornerstones for the integrity system as a whole. The description of objectives and priorities helps to define the relevance of certain breaches of integrity within the system.

A lot of objectives and priorities that are set out to increase integrity, are frequently not labelled explicitly as objectives and priorities of integrity. In some situations, certain ethical behaviour is so evident that it has become implicit and is no longer explicitly mentioned. This is risky as implicit integrity is very dependent on a good culture within the municipality, and a good culture is largely dependent on the people in place at that moment in time. Therefore, if something is intended to address issues of integrity, it is important to name/label it as such in order to increase visibility and emphasize its importance. It also makes clearer what behaviour is ethical and what is not. A good example of clear labelling happens in Vienna, where there is even a tool to identify which behaviour could be labelled as risky to integrity.

“The Vienna Risk-Self-Assessment is a suitable tool to carry out a risk analysis within an organization. It supports departments and employees in their estimate on whether certain corruption-prone moments lurk within their organization. It serves to assess where and when there is an increased risk of corruption and which factors are decisive for this.”⁴⁶

Differences in the way objectives and priorities have been labelled can be seen across the different local authorities. Vilnius is very specific in mentioning the types of integrity breaches that should be avoided (such as corruption and conflict of interest), whereas South Dublin County emphasizes the instruments they deem necessary to ensure integrity (such as implementation of code of conduct, provision of trainings etc.). Both strategies can be effective in describing objectives and priorities. With either approach, it is crucial that the text used to set out the objectives and priorities is clearly described and made visible for everyone targeted by the integrity system.⁴⁷

Objectives of local integrity systems

Diputación de Gipuzkoa	Rotterdam	Vienna	Vilnius	South Dublin County
Develop and promote a culture of integrity	Raise awareness	Raise awareness	Prevent corruption	Promote and demonstrate integrity standards
Ensure compliance by means of an Institutional Ethics Commission	Look inward (reflection on policies and working method)	Training	Ensure discipline and ethical behaviour of staff	Provide training, communicate relevant policies and best practices
Approve different codes of conduct	Coordinate and assess established procedures	Tone from the top (encourage ethical culture)	Ensure quality of service in compliance with legislation	Implementation of codes of conduct
Strengthen public ethics	Look outward (be in touch with science and municipal partners)	Local, national and international cooperation		Engage with citizens and stakeholders to ensure public accountability
Develop good management practices	Update regulations	Ongoing development in accordance with the current compliance management standards	Implement and monitor prevention of conflict of interest	

Accountability: Who is covered by an integrity system?

Based on the interviews with the integrity officers, it became clear that each integrity system targets a specific group. In all local authorities, municipal employees fall under the integrity system. The broader the scope of the integrity system, the more variety there

will be in the tasks and risk the integrity officers will have to deal with. An inclusive integrity system is good, but it also makes the system more complex. It is important to find the right balance between inclusivity and ensuring the quality of the integrity system, according to the capacity of the system.

	Diputación de Gipuzkoa	Rotterdam	Vienna	Vilnius	South Dublin County
Public employees	✓	✓	✓	✓	✓
Public officials	✓	✓	✓	✓	✓
Elected members		✓			✓
Mayor & alderman		✓			✓
External actors (business partners/ heads of company etc.)	✓		✓	✓	
Area committee members		✓			
Public	✓		✓		

Feedback mechanism

Each integrity system needs a feedback mechanism and efforts are required to keep it functioning smoothly. A feedback mechanism can, for example, be updating the code of conduct and maintaining the visibility of the integrity system. The integrity system's structure, alongside the procedures in place, largely determines how much effort proactively needs to be invested in the feedback mechanisms. By including a revision of the system within the integrity system's objectives, less effort is needed to proactively revise the integrity system. All the integrity officers involved in this report performed processes of feedback to a greater or lesser extent. In Rotterdam and Vilnius, revising the system was even part of the integrity system's objectives and priorities. An adequate feedback mechanism is implemented by Vilnius:

“For example, we investigate a complaint, connected with another division. And when we saw that something was wrong – not only with this concrete employee and civil servant, that made a violation – but the procedures are bad, or regulations are bad .. We propose not only, for instance, to punish this civil servant or employee but also to change legislation or to change procedures.”

Another example of such a feedback process was provided by Diputación de Gipuzkoa:

“To improve and evolve towards the new reality that Gipuzkoa's society demands, many of these [recommendations to revise the Institutional Integrity System] were a result of the analysis carried out as a result of the inquiries and complaints received.”

In addition to ensuring that the integrity system itself stays up-to-date, integrity officers must constantly stay aware of the latest developments in the field of integrity, both within the municipality (through learning from cases of misconduct and fraud dealt with within the integrity system) and externally (new types of digital fraud, for example). Education therefore has a central role to play in a well-functioning integrity system.

Education

Education and training are crucial in creating visibility and clarity about the integrity system. Regular and mandatory training in integrity promotes an open culture by encouraging staff to think about integrity and talk about it with each other. A budget for education and training is therefore necessary to ensure an integrity system functions effectively. It is also an important task of integrity officers to educate and update staff on present and newly-implemented integrity procedures, as well as ways to bring these

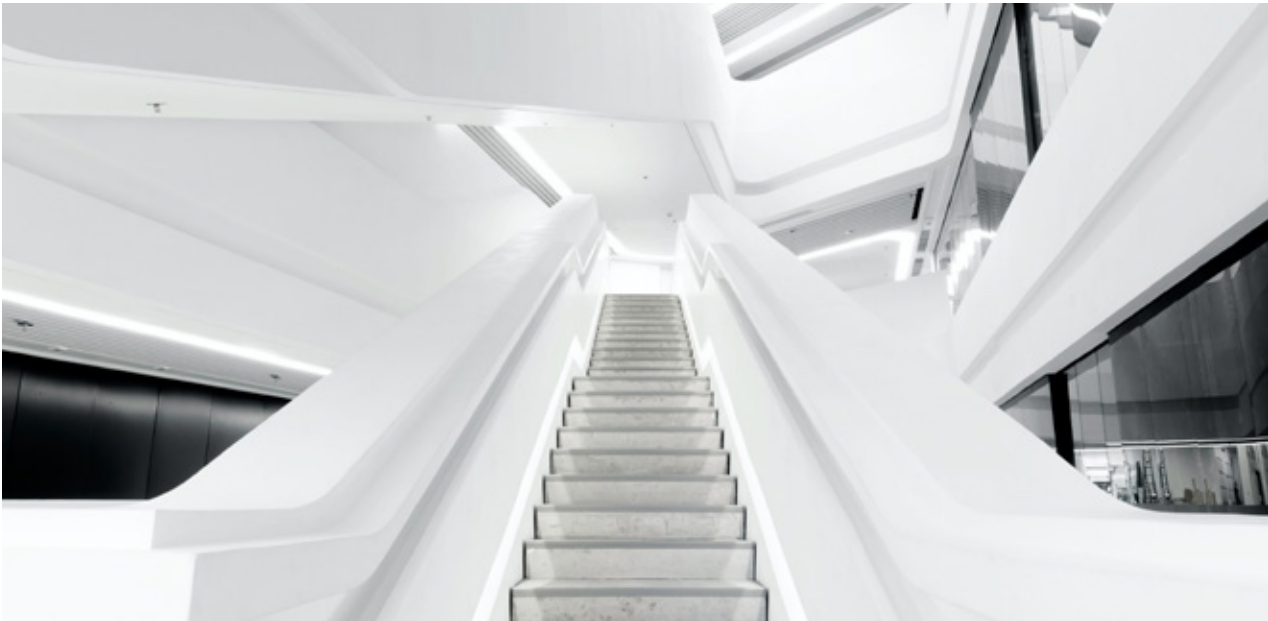
procedures into practice. Training can be provided by integrity officers but, if budget allows, external integrity training can prove an interesting addition to the educational programme of a municipality when updating staff about new developments related to integrity (such as new legislation or cyber integrity). The municipality of Vienna provides a good example of such collaboration in providing training in partnership with the Vienna Administration Academy (see 'External training in Vienna').

External training in Vienna

“Based on the content of the code of conduct, the Department for Internal Audit and Compliance in partnership with the Vienna Administration Academy (Wien-Akademie) offers a wide range of interactive workshops and seminars on the subject of corruption prevention, compliance and integrity to all employees. The main aim of these training sessions is to increase understanding about how and why corruption occurs, where the opportunities for corruption may be and how corruption can be prevented, detected, investigated and addressed.”

(Vienna)

As well as there being differences in how training is provided, there are also differences in who is addressed by such training. All integrity systems provide training sessions for staff, while some local authorities also provide training specifically for people in leadership positions (such as Vienna). Paying special attention to education for a municipality's top leadership is important. By educating leaders to act with integrity, a clear example can be set for the rest of the local authority and an ethical culture can be promoted. Vienna stands out on this approach and the 'tone from the top' is one of their priorities (see 'Tone from the top'). There are also some local authorities that have opened up their integrity training for the public (Diputación de Gipuzkoa, Vilnius). Diputación De Gipuzkoa, for example, educates staff, but the integrity officers also organize educational events for society (see 'Education: Not only staff, but also society')



Another form of education takes place outside of the municipality and focusses on learning about integrity to improve the integrity system inside the municipality. An initiative currently undertaken by the municipality of Rotterdam is a collaboration with the Erasmus university in Rotterdam. The aim is to gain a better understanding in the field of integrity (see 'Understanding Integrity').

Tone from the top

“Probably one of the most important elements of any anti-corruption programme is the culture of the organization as conveyed by the tone from the top. One of the sub-goals of the current ‘Administrative Objective Compliance’ is therefore to increase training for managers at all levels”

(Vienna)

Education: Not only staff, but also society

“Awareness is one of the instruments that makes up a true integrity system. It is essential to carry out a thorough dissemination and training work around these values and principles, not only among the people obliged to comply with them but also the public in general [...] we organize various conferences and activities throughout the year, not only aimed at civil servants but also open to the general public.”

(Diputación de Gipuzkoa)

Understanding Integrity

“Especially, production of a scientific understanding is important to be able to govern rightfully. Therefore, and this is something that we have been missing in Rotterdam, we have the problems but we are not always the first to have a solution. So, we really want a chair position in the university, to develop practical tools that can help us.”

(Rotterdam)

Codes of conduct

A lack of citizen confidence is a pressing concern for many public institutions around the world. Transparency International's 2017 Global Corruption Barometer data showed that public officials are perceived to be the third-most corrupt group after political parties and police.⁴⁸ Codes of conduct can help remedy this trust deficit. Transparency International's defines a code of conduct is a “statement of principles and values that establishes a set of expectations and standards for how an organization, government body, company, affiliated group or individual will behave, including minimal levels of compliance and disciplinary actions for the organization, its staff and volunteers”.⁴⁹

Codes of conduct are useful in several ways. First of all, they establish a benchmark to assess officials' behaviour against the values of integrity, honesty, impartiality and objectivity.⁵⁰ In this way, they can also limit the pressure that supervisors and political leaders can put on public officials to act contrary to the code. Secondly, given that issues that are technically legal are not necessarily ethical, codes of conduct are valuable as they can provide clarity on seemingly ambiguous issues⁵¹ By functioning as general reference guides for officials, they also offer guidance on how to deal with ethical dilemmas and outline expected standards of behaviour.⁵² Finally, they serve as overarching integrity management frameworks by formalizing definitions, procedures (such as conflict of interest resolution and asset declaration) and enforcement processes.

In all municipalities except South Dublin County⁵³, the code of conduct is the primary document outlining the elements and conditions perceived as important for their local authorities.⁵⁴ Because local authorities internally deal with two completely different organizational structures –on the one hand the mayor and councillors, who are (usually) elected, and on the other hand, the civil servants, who are recruited or appointed – many have implemented two separate codes of conduct. By creating separate codes, a more tailored set of ethics and regulations can be provided. But a diversity of codes can lead to confusion and unnecessary bureaucratic wordiness. In the case of Diputación de Gipuzkoa, there are as many as four codes, and a fifth is currently being developed. The number of codes of conduct should be limited to prevent unnecessary confusion about which ethical behaviour guide to follow.

Role of the code of conduct in Vienna

A clear understanding of the code of conduct was provided by the municipality of Vienna: “The code of conduct explains, on the basis of the applicable legal situation (public, criminal law), in a clear and easy-to-understand way, where potential conflicts of interest and situations at risk of corruption lie. It provides public officials and employees with guidelines and tips for dealing with such conflicts of interest and situations, and makes executives and organizational managers aware of their special responsibility in the area of corruption prevention. However, it does not create any new regulations or standards of conduct for public officials and employees. Rather, it is in the area of “soft law” and explains the regulations that are already in force in a clear and simple manner. It is an instrument for preventing corruption and not directly combating it. It therefore primarily serves to raise awareness as well as to provide orientation and security for employees and managers and is intended to provide impetus for a constant discussion process on topics such as corruption and conflicts of interest. It also serves to inform the public about the standards that can be expected of the Vienna City Administration and ultimately to strengthen the public’s trust in the public service.”

TI-NL defines an effective whistleblowing framework as:

“A framework of policies and procedures that proactively encourage employees – as well as third parties such as contractors, suppliers, service providers and customers – to raise concerns internally about potential misconduct. The mechanisms should protect those raising such concerns from retaliation and guide an organisation’s timely response to prevent or mitigate any harm to the public and/or to itself”

Reporting wrongdoing: whistleblowing framework

An important part of promoting integrity is the availability of a whistleblowing framework. From December 2021 onwards, it will be mandatory for all organizations with more than 50 employees in the EU to have implemented an internal reporting channel.⁵⁵ Currently this only pertains to breaches of EU law, but it is hoped and expected that countries can use the directive to create a (more extensive) system that includes protects all individuals reporting suspicions of wrongdoing such as corruption and fraud. An effective whistleblowing framework, in which reporting wrongdoing is seen as something positive, promotes an open culture and aids the discovery of breaches of integrity.⁵⁶

As well as ensuring accessibility and an open culture, an important part of the whistleblowing framework is the investigations process of any suspicion of wrongdoing. To aid this process, it is necessary to set up a procedure that clearly describes which steps need to be taken after a report is filed. It is also helpful to set up a procedure that describes the consequences of each breach of integrity as described in the code of conduct. Not all breaches can be accounted for and there will be always grey areas. Nonetheless, it is necessary to provide a framework with procedures for several reasons. First of all, just like a code of conduct, the whistleblowing framework helps to identify ethical and unethical behaviour. Secondly, it ensures a correct and equal response to different people involved in the same wrongdoing. Diputación de Gipuzkoa for instance, makes a division of three levels of misconduct based on several factors (not publicly available). Sanctions are implemented according to these levels.

Finally, an important part of the whistleblowing framework is the feedback mechanism as part of the framework to secure that the reported wrongdoing will not reoccur. It is often not enough to sanction individuals for performing misconduct; it is also necessary to see what has made the breach of misconduct possible in the first place. To identify these issues, it is helpful to document the numbers and types of filed wrongdoing. In Vilnius, the code of conduct is revised, if, based on the breaches of integrity, it is assumed that certain procedures are flawed.

When the reporting system is effective - breaches of integrity will be noticed → sanctions will be made, and if necessary, rules will be changed → it will become more difficult to breach integrity. This also works the other way around: no effective reporting system → difficulty to discover breaches of integrity → difficulties to prevent breaches of integrity. → increase of a culture in which there is more space to perform breaches of integrity

All local authorities have a variety of reporting channels available. The type of channels differs but the ones that were most frequently mentioned comprise: direct contact with integrity officer or confidential councillor, phone, email and online forms.

Only few of the local authorities have a hotline or reporting channel available that is accessible 24 hours a day, 365 days a year. In all systems, both civil servants and councillors have the possibility to report complaints and suspicions of wrongdoings. Some local authorities have also opened up their system for third parties or citizens. An example of a reporting system that is made available to citizens, can be found at South Dublin County Council. There is a specific webpage , explaining in-depth how complaints or enquiries can be made, and what the relevance is of filing a complaint or enquiry. By emphasizing the importance of complaints, South Dublin County Council helps create an open reporting culture.



	Diputación de Gipuzkoa	Rotterdam	South-Dublin County	Vienna	Vilnius
Possibility to report anonymously	Yes	Yes	Yes	Yes	Yes (by email or phone, not through the information channel)
Ways to report	Whistleblowing platform ⁵⁷	There is an online channel to file a complaint or an integrity report	Through a phone call, a special form or directly to the customer care manager	Anti-corruption hotline (the hotline is run as a registration office for suspected corruption by Transparency International – Austria), telephone, in person, by post, by email, by fax, and online platform ⁵⁸	Through the municipality's internal information channel ⁵⁹ or by email or phone
Reporting channel available 24/7	Not specified	Yes	Yes	Yes	Yes
Who can report wrongdoing?	Not specified	Staff, councillors and the public	Staff, councillors and the public	Public officials, employees, and citizens	Employees, former employees, citizens, and legal persons
Who is responsible for investigating incoming reports?	All the cases received are analyzed by the Institutional Ethics Commission, which issues its corresponding resolution. The IEC can act ex officio or by complaint or denunciation.	Integrity officers	Staff can report to the HR colleague. For councillors, reports in relation to councillors are made to the ethics officers, and depending on the level of gravity, it would be reported to the mayor and chief executive	The Department for Internal Audit and Compliance	The Corruption and Offence Prevention Division
Are disclosures published?	The activity of the IEC is included in the activity report published annually, as required by the regional decree.	No	Disclosures are reported in the annual report. However, in 2019, no disclosures were reported ⁶⁰	No	No

Tender & Corruption Fraud in Dublin

Between 1995 and 2002, Ireland's Corruption Perception Index-score (CPI) fell drastically, from 8.57 to 6.90.^I This had to do with several corruption cases that ravaged the country in the 1980s and 1990s. Special inquiry tribunals were set up to investigate these cases. For example, the Food or Planning Tribunal was set up in response to the affair involving Ray Burke, the then-minister of foreign affairs. He admitted that he received 30,000 Irish pounds from two property development figures for the rezoning of land in North Dublin County. Another case that came to light during this period was that of George Redmond, a former Dublin assistant city and county manager and the most important planning official in Dublin for decades. In the late 1980s, Redmond received several corrupt payments from property developers and planners.^{II} In the light of these scandals, Ireland has sought to reduce corruption and increase competition in procurement procedures. Small and medium enterprises (SMEs) play a major role in this approach. The country now has consultation and review mechanisms in place to tailor to the needs of the SMEs, to which most of the contracts are rewarded nowadays. The Irish government also regularly reviews the public procurement guidelines to reduce red tape.^{III} Furthermore, an internet portal for public procurement has been set up. Everyone involved in procuring, from suppliers to public procurers, are registered on the portal, which makes extensive investigation possible.^{IV}

I Gary Murphy (2006) Assessing the Relationship between Neoliberalism and Political Corruption: The Fianna Fáil-Progressive Democrat Coalition, 1997–2006, Irish Political Studies, 21:3, 297-317, alhier 308.
II Murphy, Assessing the Relationship, 312-313; See also: <https://www.irishtimes.com/news/ireland/irish-news/give-me-a-crash-course-in-the-planning-tribunal-s-lat-est-twist-1.20856>
III OECD-rapport: Preventing Corruption in Public Procurement, p. 20-21. see <http://www.oecd.org/gov/ethics/Corruption-Public-Procurement-Brochure.pdf>
IV Flynn, A., Davis, P., McKeivitt, D & McEvoy, E. Mapping Public Procurement in Ireland.

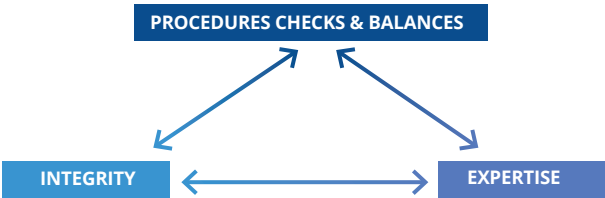
Tender and procurement

Most of the data in this report has been collected through interviews with integrity officers as they are seen as the central actors in the local authorities' integrity systems. However, there is one mechanism that is crucial for integrity – and the functioning of an effective integrity system – that falls outside the duties of the integrity officer. This mechanism is the regulation of tender and procurement within a municipality. Tendering procedures should be developed to ensure the integrity of an authority's purchases and expenses.⁶¹

There is no set answer to whether or not the procurement process should be monitored by the integrity officers. It can be argued that placing a check and balance at the integrity office would aid the centralization of the integrity system. On the other hand, procurement and tendering asks for specific expertise that might not fit with the other tasks of integrity officers, making it more complex if tender and procurement were centralized in this way.

All municipalities are bound by the EU's public tendering and procurement rules,⁶² but rules and regulations alone are not sufficient. Based on meetings with several experts in the tender process, three crucial factors impacting a successful and ethical procedure can be formulated:⁶³

- 1. The right procedures must be present with sufficient checks and balances
- 2. The tender/procurement officers must have the necessary expertise
- 3. Every employee taking part in processes of tender and procurement must be (demonstrably) ethical



If any one of these three elements is missing, the chance that tender and procurement will be successful decreases drastically. Thereby increasing risks for corruption, often including large amounts of money. Ireland has seen several large tender corruption-scandals (see 'Tender & Corruption Fraud in Dublin'). Several procedures, and checks and balances have been

implemented in light of them. However, these alone are not sufficient and the role of the procurement officers and culture is equally important.

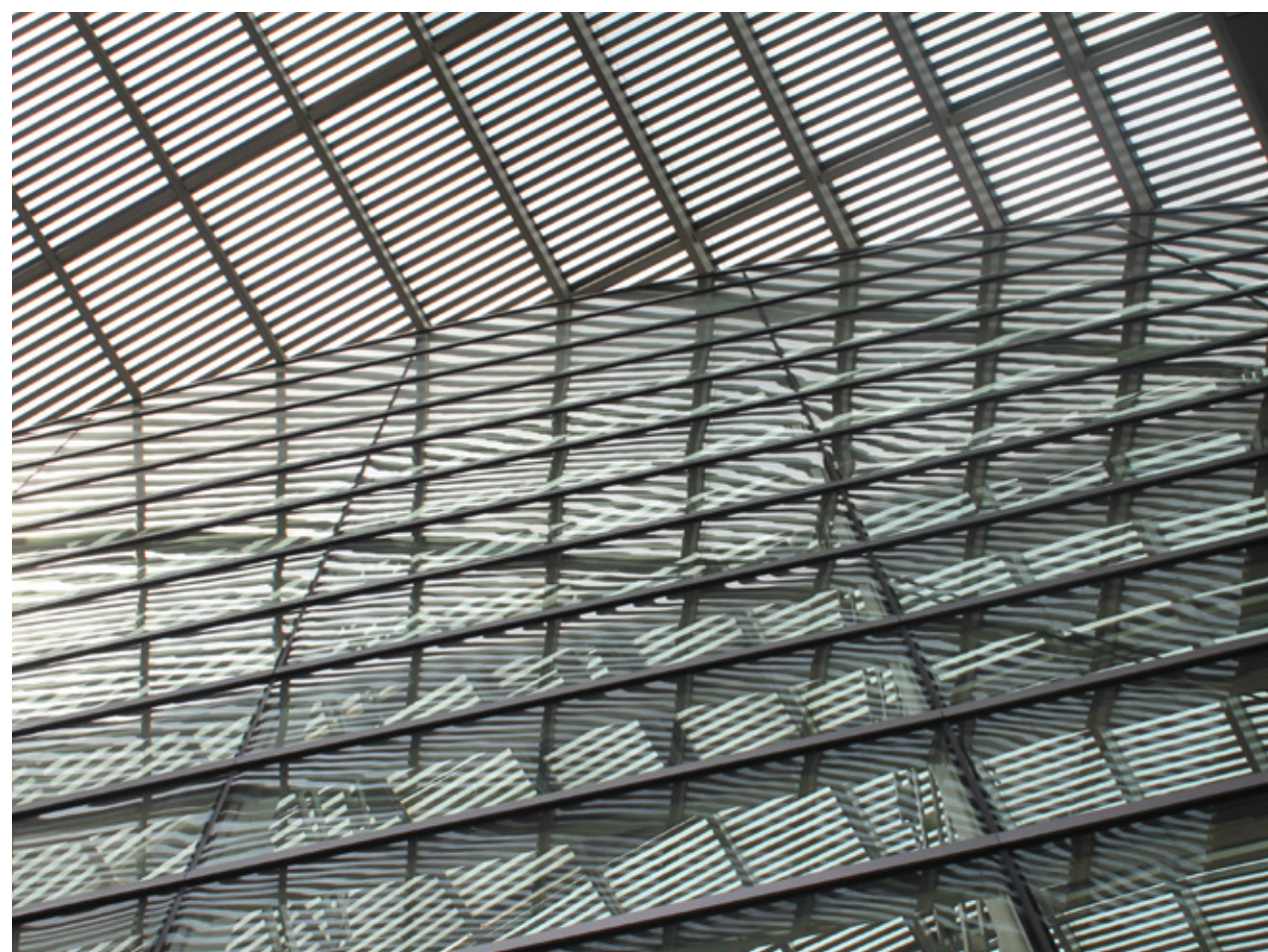
In the case of South Dublin County Council, many of the laws and procedures have been made operational on a subnational and national level. However, it is the element of culture and expertise that takes place on the local level that arguably eventually ensures effective tender and procurement processes. Ireland's experience of fraud during the 1990s has led to the development and implementation of policies, legislation and practice in relation to public procurement.

South Dublin County Council, provides a good example of tender and procurement regulations. The following elements are part of their procurement strategy:

- The procurement strategy is in line with **EU-directives and national structures**
- It is obliged to **publicly** procure

- There is a **public spending code**, which guides the financial accountability of how public money is used by the municipality
- There is a **procurement officer**, looking at procurement processes
- Next to the procurement officers, there is a team focussing on tender and procurement. They provide **regular training** and briefing sessions to staff, specifically on the EU directive
- Every quarter, awarded contracts more than 25,000 euro are made **visible on the municipality website**

The combined set of practices as performed by South Dublin County Council arguably makes up for an effective tender and procurement system. A high level of visibility and accountability is created, several checks and balances are implemented, and there is sufficient expertise.



Measuring integrity

When the local authorities were asked how they measured the quality and functioning of their integrity system, it became clear that – with the exception of the municipality of Vienna – none of the local authorities have implemented elaborate tools to measure the quality and functioning of their respective systems. Some of the local authorities did get statistics based on, for example, a satisfaction survey conducted by employees, but this data was not used in a systematic manner to monitor effectiveness. However, despite the lack of extensive tools to measure integrity, almost all local authorities do publish some data. Diputación de Gipuzkoa, Rotterdam⁶⁴, South Dublin County⁶⁵ and Vienna annually publish data about all the reports of complaints they receive.

Data collection is vital in order to document outcomes 'produced' by the integrity system. It can be used to measure the effectivity of the integrity system in place and to understand the type of problems that occur. Data can also help examine whether specific measures prove to be effective or not. Several local authorities argued that it is difficult to interpret such information. For example, when the number of integrity breaches increases, does this mean that the effectivity of the integrity system has decreased or that it has become easier for people to report wrongdoings, thus bringing more breaches to the light? However, this should not be an argument for municipalities to neglect data collection. Rather than focussing on the number of integrity breaches, there are other criteria that can help to identify whether an integrity system is effective or not. On page 28 and 29, several recommendations will be provided on how to improve the measuring of an integrity system's quality.

Summary

All integrity systems discussed in the analysis have a **strong organizational structure** mandated by **straightforward objectives** set out in the **codes of conduct**. A strong organizational structure and **clear rules and regulations** are the backbone of a quality integrity system. Without such a structure, any integrity system lacks a mandate to operate as well as the basis to undertake action against breaches of integrity. While some of the integrity systems were situated in a separate, centralized department or office, other systems were more decentralized, embedding integrity officers throughout different departments of the municipality. Based on the different sizes and organizational structures of the municipalities, it can be argued that it is important for each municipality to find its own tailored balance between how visible, independent and embedded the system should be to function within the context of a specific municipality. Vienna had the most **balanced position** of combined centralization and decentralization in its integrity system.⁶⁶

In addition to having a strong structure, situated closely **to the people it accounts for**, the variety of local authority integrity systems also illustrated the importance of implementing instruments such as a **reporting system** and **education programmes**. All the municipalities have introduced a strong reporting system and education and training takes a central position within the respective integrity systems. A focus on education strengthens any integrity systems by making it more accessible and feature more prominently on the agenda of employees.

The integrity systems in the local authorities investigated have described that, alongside punishing those who breach integrity, a **feedback mechanism** should be initiated – which investigates how and why a breach takes place, and how this can be prevented in the future. An integrity system gets stronger by learning from the past. Similarly, when breaches are being punished but not investigated as part of a feedback mechanism, this will damage the integrity system.

It became clear in the analysis that while local authorities attempt to learn from prior breaches, the tools used to **measure the quality** of the integrity system are often lacking. To maintain high quality of an integrity system is crucial to keep the integrity system up to date and improve it based on data collected on the quality of the integrity system.

RECOMMENDATIONS

Based on the analysis, together with the countries' factsheets in which their specific integrity system is described – as can be found in the appendix of the report – a list of recommendations was drafted. This list forms a good starting point for building an effective integrity system.

Positioning and resourcing the integrity system

1. Optimize the organizational structure

By combining both a central integrity office as well as placing integrity officers in all units of the municipality, the operational structure of the integrity system can be optimized. The closer the system is positioned towards the people it is responsible for, the easier it is to detect, report and undertake appropriate action against misconduct. The extent to which decentralization of the integrity office is crucial depends on the size of the municipality.

2. To ensure operational independence, the integrity system should be positioned outside of any specific department, such as HR, as its quality is dependent on whether it can operate independently or not. If the advice of integrity officers can be produced independently, and if integrity officers have the mandate to implement the specific advice, independence can be maintained.

3. Optimize the integrity system by increasing its size (if required)

Increasing the number of integrity employees helps increase visibility of the integrity system and brings it closer to the people covered by the integrity system.

4. Ensure sufficient budget

Adequate financial resources and staff increases the effectiveness of the system.

Objectives and priorities

5. Clearly define objectives and priorities

Clarity of procedures makes it easier to detect, report and undertake appropriate action against misconduct. An important tool through which objectives and priorities can be set out is the code of conduct.

6. Label integrity

Next to defining the procedures, every element in the municipality directly related to integrity should be labelled as such. Labelling integrity increases the visibility of the integrity system in place, emphasizes its importance and guides a better understanding of what behaviour is ethical.

7. Organize feedback mechanisms

Feedback mechanisms ensure that the integrity system stays up-to-date and 'learns' from past mistakes. An important part of implementing effective feedback mechanisms is the collection of data about integrity breaches so that patterns can be mapped and used to identify risks. These risks should be processed and presented in relation to the objectives and priorities of the integrity system.

Education

8. Provide regular education and training

Education and training ensures that everyone in the municipality is aware of the integrity standards and knows how to maintain them, thereby also supporting a culture of openness.

9. Educate the top

Paying special attention to education at the top of a local authority is desirable. By educating leaders to act with integrity, a clear example can be set for the rest of the municipality and an ethical culture can be promoted. Moreover, the integrity system can only function if the advice of integrity officers is being taken seriously by those at the top. If this is not the case, it becomes more difficult for people to speak up and drive positive change, based on advice from the integrity officers.

10. Share lessons learned

Lessons learned from breaches of integrity should be shared within the municipality to promote a positive message about reporting wrongdoing

Measure the quality of the integrity system

11. Collect and categorize data about integrity breaches

It is important to collect data about breaches of integrity and categorize breaches of integrity into different themes in order to become more aware of the kind of risks the municipality faces, and to be able to set up better feedback mechanisms.

12. Monitor awareness

Carrying out an annual questionnaire or survey by

staff can help gauge the awareness of the integrity system within a local authority. Monitoring awareness not only gives an insight into how well known procedures are, and how familiar people are with the possibility of speaking up, it also provides another opportunity to boost visibility, and emphasize the importance of a well-functioning integrity system. In addition, a survey can highlight that the respective municipality takes an open culture seriously.

13. Find and prevent (future) integrity risks

By investigating what people see as the largest risks in the municipality related to breaches of integrity, employees can be used as experts in identifying possible integrity breaches. Therefore, by asking them (anonymously) what they perceive as the three largest risks, insight can be gained into potential integrity risks that may otherwise remain invisible. Asking this question also emphasizes the importance of an open culture and increases the visibility of the integrity system in place.

Connection

14. Engage with employees

By giving employees an insight into the integrity system (for example, what tools are available, the reporting procedures and examples of prior integrity breaches), the system becomes more visible and transparent. This also increases trust in the system stimulates a transparent culture within the municipality.

15. Connect with society

Publicly share which measures the municipality undertakes to secure integrity. Publish data about tenders and public procurement, as well as integrity, in the annual report. By doing so, the municipality will become more transparent and therefore, more trustworthy for citizens.

16. Connect with other municipalities

A municipality can easily become a bubble with its own culture, in which sight of what is moral and ethical outside of this bubble can be lost. Connecting with other municipalities and providing updates about the functioning of existing integrity systems can help prevent this happening. Discussion with other local authorities also provides an opportunity to learn from each other about integrity risks.

17. Connect with academia

The body of literature on local integrity systems topic

is still limited. By directly connecting with initiatives that investigate these systems, the level of integrity on a local level can be improved. This report forms part of this initiative, but more research is needed.

Future research

This report is part of a growing field of research towards integrity systems on a sub-national level and many topics still need to be investigated and discussed. Recommendations include:

1. Investigate smaller and less well-funded local governments

As many small local governments have lesser means to optimize their integrity systems, it is necessary to consider in more detail what these municipalities need in order to secure an effective integrity system.

2. Research the specific parts of the integrity system in more detail

As became clear throughout this report, the subject of the integrity system is broad and includes many sub-topics such as tender and procurement. In order to fully examine integrity systems, it is necessary to also study them in more detail.

3. Investigate the national and local legal framework

Another topic that did not fit the scope of this report was the investigation of the national and international legal framework in which the integrity system is embedded. To be able to form an accurate image of how integrity systems differ and relate, the role of national and local legal frameworks in the effectiveness of integrity systems should also be investigated in more detail.

4. Identify tools to measure the effectivity of integrity systems

Many local authorities are lacking effective tools to measure the effectivity of their integrity systems. While several useful ways to measure effectivity have been mentioned in the best practice recommendations of this report, a more extensive assessment of the issue is required.

CONCLUSION

In the fight towards a more equal and transparent society, integrity at the local level plays a crucial role, since it is the closest to citizens and should therefore be legitimate, trusted and effective. This report contributes to the fight for a more ethical and accountable society by creating an insight into the elements required for creating an effective integrity system.

Since integrity is the precondition for all activities of a government to be legitimate, trusted and effective, the integrity system is arguable the cornerstone of any well-functioning local authority.

In this report, the municipalities examined have contributed to an overview of those factors necessary to constitute an effective integrity system. For each of

the nine factors listed, it can be argued that without its effective implementation in the local authority, the integrity system will be less reliable. These factors are: the position, objectives and priorities, accountability, feedback mechanisms, education, code of conduct, whistleblowing systems, tender and procurement and measuring tools.

All systems were shown to have a strong organizational structure mandated by clear regulations. In addition to having a strong structure, situated closely to the people it accounts for, the variety of local authorities and integrity systems also illustrated the importance of several crucial elements, such as feedback mechanisms through reporting systems and the education of staff. Taking into account the different sizes and organizational structures of the municipalities, it can be argued that it is important to find a balance between how visible, independent and embedded the system should be in order to function within the context of a specific municipality. The municipality of Vienna stands out in this approach.

Reporting systems, procedures and regulations and training materials can be seen as the physical tools that aid the integrity system. Simply put, if these physical elements are not in place, the integrity system can never function, as it remains unclear what is defined as integrity and accordingly how any breaches can be dealt with. Soft tools are equally important for ensuring that agents within the local authorities will stay away from an integrity breach. While these tools are less visible, they help to create and sustain the desired integrity system. Such soft tools include, but are not limited to, feedback mechanisms, proximity of integrity officers in each layer of the municipality, and the maintenance of an open culture.

This report aims to contribute to a better understanding of high-quality integrity systems and, in doing so, hopes to increase levels of integrity at the local level. However, as also became clear throughout the research, upholding integrity is a constant process that has to be nurtured. Once an integrity system is in place, it should be regularly revised and kept up to date. In a time where established democracies are declining, and the level of misinformation is increasing, it is more important than ever that local authorities take responsibility in upholding integrity in order to remain legitimate, trusted and effective.



APPENDIX A COUNTRY FACTSHEETS

DIPÚTACION DE GIPUZKOA



ABOUT DIPÚTACION DE GIPUZKOA

Population: 717,197 (2019)⁶⁷
Area: 1,980 sq km⁶⁸
Expected expenditures over 2020: €915.2 million⁶⁹

DETAILS

- Name of the system: Institutional Ethics Commission (IEC)
- Number of civil servants: data not available
- Integrity system in place since: 2016
- Number of integrity officers: 5
- Budget: data not available

INTEGRITY STRUCTURE

The Department of Governance is entrusted with the task of promoting the good governance model and the Institutional Integrity System (IIS) of the Provincial Council of Gipuzkoa and its public sector (a series of organizations dependant on the council). The Institutional Ethics Commission (IEC) is a collegiate body made up of:

- Three members from outside the organization
- Two internal members, who must adopt their options unanimously

It is an independent commission, not hierarchically dependent on any person or body, only for the purpose of providing the technological, personal and legal resources necessary for the proper development of its function. The IEC acts ex officio or through consultation, complaint or denunciation, for which, in effect, it performs a partial supervision of compliance with the codes of conduct.



SPECIFICS

- The mandate** of Diputación de Gipuzkoa consists of several elements:
- According to article 2 of Foral Decree 3/2016: “The purpose of the Commission will be to promote and guarantee the dissemination, internalization and correct compliance of the values, principles and standards of conduct established in the different codes of conduct approved by agreement of the Council of Provincial Government”.
 - The Provincial Council of Gipuzkoa has articulated a set of objectives, values, principles, procedures and guarantee institutions, as well as mechanisms of accountability and evaluation around its IIS.
 - It has tried to promote its own public ethics, as a set of criteria, practices and institutions that regulate the space between private conscience and what is legally reprehensible.
 - Starting from this initial IIS, a series of codes have been enshrined as substantive elements endowed, in turn, with integrity frameworks (all the resolutions of the IEC are made publicly available).
 - The implemented whistleblowing platform is ISO 27001 certified; information security management and ISO 27018; protection of personal data is arranged in the cloud.

- The code of conduct** exists of four separate codes of conduct with different subjective scopes that are all available on the IIS website:⁷⁰
1. Code of Conduct and Good Practices of the members of the Provincial Council and senior public officials and similar personnel of the Provincial Administration of Gipuzkoa and its public-sector entities;
 2. Code of Ethics and Good Management of the provincial public employment of Gipuzkoa;
 3. Code of Conduct and institutional integrity framework applicable to Public Procurement;
 4. Code of Conduct and institutional integrity framework applicable to Grants and Grants from the Provincial Council of Gipuzkoa and its public sector.

- The main objectives**
1. Develop and promote a culture of integrity in the exercise of public functions by all public officials and employees
 2. Strengthen public ethics and exemplarity as signs of identity, building an exemplary Gipuzkoa
 3. Approve different codes of conduct
 4. Ensure compliance by means of an Institutional Ethics Commission
 5. Develop good management practices that improve the performance of the County Council for the benefit of the services that citizens receive



Notable about Diputación de Gipuzkoa is its approach towards citizens. Its integrity system is made visible for citizens and the authority attempts to be transparent and detailed about integrity breaches within the municipality as well.



APPENDIX A

COUNTRY FACTSHEETS

ROTTERDAM



ABOUT ROTTERDAM

Population: 638,000⁷¹
Area: 319.35 sq km (of which 1/3 is water)⁷²
Expenditures: € 3.737 million⁷³

DETAILS

- Name of the system: No specific name but the two departments related to integrity are called Civil Integrity (*ambtelijke integriteit*) and Integrity for Governance (*bestuurlijke integriteit*)
- Number of civil servants: 16,000
- Integrity system in place since: 2005
- Number of integrity officers: Seven full-time and nine part-time. There are also about 25 confidential advisors.⁷⁴
- Annual budget: €150,000,-

INTEGRITY STRUCTURE

The integrity system of Rotterdam is divided into two different systems. The first is the integrity system for the governing body of the municipality and the second is the integrity system for civil servants of the municipality:

The integrity system for the governing body:

- Consists of two (full-time) employees.
- It focusses on the integrity of area committee members, board members, the mayor and alderman.

The integrity system for civil servants:

- Each cluster in the municipality has several confidential advisers and one integrity officer.
- There are about seven full-time integrity employees. Alongside this there are employees in each cluster that fulfil an integrity function part-time (0.2 – 0.4 FTE) on top of their formal employment.



SPECIFICS

The mandate of the integrity system is based on:

- National and local laws/legislation and regulations.
- The code of conduct.
- Specific procedures as decided upon by the city council.
- There is a manual for the council in which rules and its practical applications are being set out (this handbook is not publicly accessible).

The code of conduct is the leading document in Rotterdam's integrity system. The integrity officers are involved in the code's development and improvement, and it is closely linked to a national standard that is currently being revised. There are three codes of conduct:

- One for the city council⁷⁵
- One for civil servants⁷⁶
- One for the mayor and his alderman (B&W)⁷⁷

The main objectives of the integrity system in Rotterdam consists of five points:

1. Regulations: Keep regulations enforceable and up to date, implementing new legislation and managing the applicability of national regulations.
2. Awareness: Training and dialogue sessions to create attention and awareness for both rules and behaviour, and to facilitate and encourage the discussion of integrity dilemmas.
3. Coordination and assessment: The coordination of established procedures and assessment of integrity issues and reports to guarantee their quality.
4. Look outward: Stay in touch with science and external partners to create a broad network and mutual knowledge sharing in the field of integrity.
5. Look inward: Reflecting on our integrity policy and working method on a structural basis.



Notable about Rotterdam is its emphasis on the importance of having an outwards focus. As part of its approach, the local authority has connected with the Erasmus University Rotterdam to carry out more research on integrity. Integrity officers are currently involved in preparing a PhD-research project at the university, and there will be a professor by special appointment of 0.2FTE with a focus on integrity. By taking a research approach, the topic of integrity is not only put on the map, but it also ensures an up-to-date integrity system.



APPENDIX A

COUNTRY FACTSHEETS

SOUTH DUBLIN COUNTY



ABOUT SOUTH DUBLIN COUNTY

Population: 278,767⁷⁸
Area: 222.74 sq km
Expenditures: €268 million⁷⁹

DETAILS

- Name: -
- Number of public servants: 1,175
- Integrity system in place since: 1995 (the system was set up together with the split of Dublin into four counties, each with separate local authority structures)
- Number of integrity officers: 72 (all partially involved with integrity)
- Annual budget: Not specified as the integrity system is integrated within many departments.

INTEGRITY STRUCTURE

The integrity system in South Dublin County is part of the corporate function, so there is no separate office or section in the authority that focusses on integrity. The division is as follows: There is a director with a corporate and HR function. Under the director there are two senior executive officers:

1. Corporate
2. HR

Beneath that there are different teams of people. These teams do not specifically work on integrity, but it is part of their function. Some tasks performed by teams that are overseen by Corporate are:

- Support of county councillors in terms of their training, development and induction needs in relation to ethics and integrity and the lobbying act.

→ In addition to this, an ethics officer is appointed every two

years and it is their responsibility it is to ensure that staff and councillors fulfil their tasks ethically. This ethics officer reports back to the corporate executive officer.

Internally, the corporate service officers have arranged different committees and structures that:

- Influence internal policy making
- Approve the management reports
- Keep on top of statistical reports and budget expenditure.

There is an audit-committee made up of:

- External auditors
- Internal staff
- County councillors.

People accounted for by the integrity system:

- Staff
- Elected members
- Public



SPECIFICS

The mandate of South Dublin County council is based on the so-called governance framework: here, the structure that oversees accountability and integrity is described. The *governance framework* covers policies, the legislation, the code of conduct and EU directives.

The code of conduct is not the leading document in South Dublin County Council, this is the *governance framework*. Nonetheless, there are two codes of conduct:

- For staff: Employees must sign the code of conduct when they start working at the South-Dublin County Council.
- For county councillors: Councillors are asked to become familiar with the code of conduct and sign a commitment to uphold the high standard of the code.

The main objectives of South Dublin County Council are based on a sector-wide approach, as agreed by the local government sector in Ireland. Part of this approach is the governance framework⁸⁰ that sets out the priorities and outlines how to achieve objectives and behave with integrity and public interest in ways that are consistent with government policy objectives:

1. Leadership: Implementing a vision for South Dublin County Council: providing clarity of roles and functions (for elected members, county councillors and staff working in the organization).
2. Promoting and demonstrating these values and having high standards of conduct.
3. There is a code of conduct for staff and another for councillors.
4. Having informed and transparent decisions, subject to various kinds of scrutiny and risks.
5. Developing the capacity of both elected members, or county councillors and staff to be effective.
 - Together with HR, training is provided
 - Communicating relevant policy
 - Communicating best practices
6. Engaging with citizens and stakeholders to ensure public accountability: always looking at ways to provide relevant and appropriate information for citizens. For example, a schedule of the meetings that are going to take place, making links to meeting minutes, showing an agenda in advance, providing the official record of the meetings etc.



Notable about South Dublin County is the clarity of their implemented procedures. By taking an approach that is close to the corporate world – both in hierarchy and in implemented tools – the integrity system is transparent, visible and effective. An example of such a clear procedure is the procurement procedure implemented by South-Dublin County Council.



APPENDIX A COUNTRY FACTSHEETS

VIENNA



ABOUT VIENNA

Inhabitants: 1.897.491⁸¹

Area: 414,9 sq km⁸²

Expenditures: €14,213 billion.⁸³

DETAILS

- Name of the system: Vienna Anti-Corruption Programme (*Wiener Antikorruptionsprogramm*)
- Name of the department in charge of the system: Department for Internal Audit and Compliance (*Gruppe Interne Revision und Compliance*)
- Number of municipal employees: 65,000 (across 70 departments)
- Integrity system in place since: 2001. Prior to that date, there was a department with a similar function but under a different name (*Verwaltungsrevision*) → founded in March 1977. The beginning of the department's predecessor organization (*Amtsinspektion*) even goes back to 1950.
- Number of integrity officers: 12 in the Department for Internal Audit and Compliance, plus at least one in each unit of the municipality.
- Annual budget: No separate budget.

INTEGRITY STRUCTURE

The system can be divided into two sub-structures that can be found:

1. Within the Chief Executive Office. Within this office, there is a Department for Internal Audit and Compliance. They are responsible for the prevention and fight against corruption. The Department for Internal Audit and Compliance is a part of the city administration's top management and part of the Chief Executive Office.
2. Within the municipal departments, the responsibility for anti-corruption lies with the heads of departments. They are supported by compliance officers.

The Department for Internal Audit and Compliance in its audit area has extensive auditing competence with all authorities and hierarchical levels. Internal Auditing can, within the framework of its tasks, obtain information for auditing purposes, view documents and request all information needed for its tasks. Employees are able to fulfil their tasks without illegitimate, political pressure.

The system targets the following groups:

- Public service law and regulations and the code of conduct are aimed at City of Vienna employees.
- Criminal anti-corruption regulations apply to all persons.
- There are also some special criminal provisions and penalties for public officials.
- The transparency regulations of public procurement law apply to the business partners of the City of Vienna.



SPECIFICS

The mandate of Vienna's integrity system:

- The task to combat corruption was assigned to the Executive Group for Personnel and Internal Auditing, the Department for Internal Audit and Compliance in particular, in May 2004 through a decree by the Chief Executive Office.
- Management of the internal service is incumbent on the Chief Executive Director according to art. 117 para. 7 of the Austrian Constitution and according to art. § 67 para. 2 of the Vienna City Statutes.

The code of conduct has been in place since 2005:

- The code of conduct is titled Handbook for the Prevention of Corruption – a question of Ethics.
- The code of conduct was compiled by the Department for Internal Audit and Compliance.
- In addition to the code of conduct, the City of Vienna, under the leadership of the Department for Internal Audit and Compliance, has developed an e-learning tool tailored to the code of conduct in order to deal with the issues of corruption prevention, compliance and integrity.

The main objectives of the Department for Internal Audit and Compliance are:

Raising awareness:

- The Department for Internal Audit and Compliance raises awareness for all public officials and employees to know, understand and comply with all the ethical and legal obligations that apply.
- The Department for Internal Audit and Compliance continuously implements initiatives, which are intended to further strengthen the integrity of the Vienna City Administration. This includes inter alia the provision of a code of conduct and an e-learning tool for the prevention of corruption in the public service.

Training

- Based on the content of the code of conduct, the Department for Internal Audit and Compliance, in partnership with the Vienna Administration Academy (*Wien-Akademie*), offers a wide range of interactive workshops and seminars about corruption prevention, compliance and integrity to all employees.
- Public officials and employees should be enabled to recognize problematic actions in good time and to react to them correctly.
- Training is also provided as part of induction and orientation

programmes. Specialist and specific training is also provided for different staff groups, such as those responsible for HR.

- From 2003 to 2020 a total of 45,988 public officials and employees participated in anti-corruption training sessions, of which 19,810 completed the e-learning programme.

Tone from the Top

- Probably one of the most important elements of any anti-corruption programme is the culture of the organization as conveyed by the tone from the top. One of the sub-goals of the current "Administrative Objective Compliance" is therefore to increase training for managers at all levels.

Local, national and international cooperation

- The Department for Internal Audit and Compliance cooperates with various organizations on a local, national and international level.
- Next to a network with City of Vienna institutions, there is regular cooperation with other Austrian federal provinces, as well as with federal ministries, especially with the Ministry of the Interior and the Ministry of Justice.
- Vienna is a cooperative member of Transparency International – Austrian Chapter and there is a longstanding cooperation with the International Anti-Corruption Academy (IACA). Within the framework of IACA training, participants from all over the world inform themselves about the Vienna Anti-Corruption Programme. The Vienna Anti-Corruption Programme will be presented to international delegations upon request.



Notable about Vienna is that they have a tool that helps people to assess the personal risks they have to violate integrity. More information about the Vienna Risk Self-assessment tool can be found on page 17 of this report.

APPENDIX A

COUNTRY FACTSHEETS

VILNIUS



ABOUT VILNIUS

Population: 538,894⁸⁴

Area: 401 sq km (9,731 sq km when considering the entire metropolitan area of Vilnius)⁸⁵

Expenditure: €877.8 million⁸⁶

DETAILS

- Name of the system: Corruption and Offence Prevention Division, Vilnius City Administration
- Number of municipality employees: More than 940
- Integrity system in place since: 2004
- Number of integrity officers: 4
- Annual budget: No separate budget

INTEGRITY STRUCTURE

There is a special unit called: Corruption and Offence Prevention Division, Vilnius City Administration.

- There are four people working in this unit.
- Until 2019, the unit was part of HR, but now the division is independent and reports directly to the Director of Administration.

The division is responsible for managing the integrity of:

- Staff of administration.
- Staff of mayor's and council's secretariat.
- Heads of the companies and institutions (a total of 400 companies, including 11 companies where the municipality has more than 50 shares, and 34 public enterprises, of which approximately 20 are medical institutions. Finally, more than 300 institutions such as schools, kindergartens and so on.)



SPECIFICS

The mandate of Vilnius's integrity system is based on specific regulations for the Corruption and Offence Prevention Division. The latest update was in 2019. The regulations are based on all core legal acts and regulations present in Lithuania, and in Vilnius. Amongst others: The Anti-Corruption Law, the Whistleblowers Protection Law, and the Law of Private and Public Interests, Lobbying Law. The integrity system of Lithuania is thus embedded in a network of laws and several manuals that regulate the procedures performed by the unit.

The code of conduct is drafted by the integrity officers. The code of conduct is the main document that structures Vilnius's integrity system. From time to time, the code of conduct is revised to make sure gaps in the document are covered. If a new amendment is added, it needs to be adopted by the council. The main chapters are:

- General conduct requirements (requirements apply to: staff, mayor and council secretariat, and the heads of enterprises and institutions)
- Behaviour requirements
- Communications with colleagues and subordinates for the heads
- Integrity requirements
- Separation of public and private interests
- Conduct requirements when a bribe is offered or given
- Ensuring confidentiality

Alongside the code of conduct, the unit uses a document called Rules of Procedure. It does not concern ethics, but it describes the duties and rights of staff. For example, this document focusses on making sure that staff duties follow legislation, and ensures that it is clear that staff are not allowed to use their duties and municipality's property for personal gain.

- The main objectives** are divided into four tasks:
1. Corruption prevention.
 2. Implementation and monitoring of prevention of conflict of interest.
 3. Ensuring quality of service in compliance with legislation.
 4. Ensuring discipline and ethical behaviour of staff.



Notable about Vilnius is that the code of conduct is changed when necessary. The code of conduct is the leading document in integrity prevention in Vilnius and by updating it and clearly communicating these updates in the municipality, the integrity office not only ensures it stays up to date, but it also helps to increase the system's visibility and emphasizes its importance to employees. To read more about this topic effective feedback mechanisms see page 19.

APPENDIX B METHODOLOGY

While there are several research tools to measure integrity, such as Transparency International's National Integrity Systems (NIS) Assessments⁸⁷ and Local Integrity Systems (LIS) Assessment Toolkit⁸⁸, the knowledge about what constitutes a quality integrity system at the local level is limited. To deal with breaches of integrity more effectively, it is necessary to understand what a quality integrity system consists of and what factors increase and decrease its effectivity. To identify what a quality integrity system includes, this report has studied five local authorities with a high score on level of integrity in their respective municipalities. By investigating the kind of integrity systems these local authorities have implemented, this report provides an insight into the tools and procedures that can make an integrity system effective.

Sample selection

The selection of local governments that are included in this research is based on prior research into integrity and the quality of integrity systems. Research that has been considered included the Transparency International NIS⁸⁹ and LIS reports,⁹⁰ and the Access to Information in European Cities report.⁹¹ The outcomes of these reports led to an indication of possible participants

for the research. In addition to the evaluation of prior research, a call for participation was internally shared among Transparency International's European chapters. Some chapters nominated cities and regions that could be a good example and, based on the selection procedure as highlighted above, several local authorities were then approached. The following three cities and two local authorities participated in the research:⁹²

- 1. Rotterdam (the Netherlands)⁹³
- 2. Vienna (Austria)⁹⁴
- 3. Vilnius (Lithuania)⁹⁵
- 4. South Dublin County (Ireland)⁹⁶
- 5. Diputación de Gipuzkoa (Spain).⁹⁷

The local authorities focussed on in this research are relatively large. The size and number of inhabitants of a municipality impact the presence of specific elements of the local integrity systems. From previous research, it has become clear that, the larger the local authority, the larger the chance that specific instruments of the integrity system will be available as they have a greater capacity and expertise at their disposal.⁹⁸ The higher quality of these integrity systems might therefore partially have been influenced by their size. It would be

relevant in the future to investigate integrity systems at smaller municipalities, as well as those with fewer resources to set up an effective system. Because this report focusses on identifying what constitutes a high-quality integrity system, we chose to look at larger municipalities as they have more tools available to form an integrity system and will therefore be able to give a more complete image of a high-quality integrity system.

Data collection method

To understand how the integrity systems in the participating municipalities function, interviews were conducted with integrity officers working for local government in the selected cities and districts. The questionnaire⁹⁹ was developed based on a framework proposed by Prof Dr Leo Huberts and Assoc. prof. Frédérique Six in their research *Local Integrity Systems. Toward a Framework for Comparative Analysis and Assessment*.¹⁰⁰ Through application of this framework, several elements of what might constitute a good integrity system have been discussed. As this research aims to contribute to an understanding of what factors are necessary to constitute an effective integrity system, the questionnaire existed of open questions that helped to map the type of integrity system in place as well as the specific elements that made it effective according to the integrity officers. Based on this approach, the questionnaire used for these interviews had four components:

- 1. Context
- 2. Focus
- 3. Specifics/Practicalities
- 4. Performance

Some interviews were conducted online (integrity officers from Rotterdam, Vilnius, South Dublin County). The other two participants (integrity officers from Diputación de Gipuzkoa, and Vienna) provided their answers in writing in order to overcome the language barrier. This could be seen as a limitation of the report as more information can surface in an oral interview. Based on the interview transcripts, the integrity systems of the cities and districts have been mapped and the most relevant themes have been collected to create a list of best practices.

In addition to data collection obtained through interviews, this research has made use of desk research and the help of experts in specific fields of integrity, such as procurement or legislation.¹⁰¹ The various integrity systems were then compared to examine in which ways they stand out from one another. Based on examination of these differences, several practices that stand out have been highlighted in this report in the form of recommendations. These recommendations can serve as an example for other European local authorities that seek to expand or improve their local integrity system. Comparing one integrity approach to that of another city or region could lead to interesting insights that have not been considered before. The outcomes of this report will be publicly shared, thereby stimulating the innovation of local integrity policies.

Limitations

Before going into the findings of this report, some limitations, in addition to the aforementioned language barrier, should briefly be outlined. This research presents the integrity systems as described by the respective (integrity) officers managing them.¹⁰² It was not possible to measure the experience of, for instance, civil servants working for the municipality within the scope of this research. Another limitation is that the integrity systems are often so extensive that it is not possible to map the entire system in detail, meant that not all procedures implemented by the municipalities are discussed. Finally, though the various indexes give an indication of the respective systems' effectiveness, a system is only effective up until the next failure of integrity. As the Transparency International report "Trouble at the Top"¹⁰³ illustrates even countries that score well on the Corruption Perceptions Index can host a myriad of corruption scandals. Finally, an integrity ecosystem includes factors beyond the formal system, such as the tone and example set by the leadership. This is a complex issue to research within the scope of our study and taking into account the language barrier. However, the research provides a first overview of the types of system and the focus of each integrity system. In a follow-up phase, the study could be expanded to include some of these factors, so that best practices among diverse local governments can be widely shared.



APPENDIX C

FULL QUESTIONNAIRE



Project “integrity systems in European local authorities”

- Could you please introduce yourself?
- Before going into integrity, could you please give some context about the municipality structure in place in [city]?

Context

1. What structure is in place to ensure integrity within the local government (e.g. an integrity department/ commissioner/office)? Why is this specific structure chosen?
2. What is the position of this agency/structure within the local government organization?
3. What is your position within the agency/structure?

Focus

4. What are the main objectives and priorities of the local integrity department?
5. Which of the following activities does the local integrity department undertake in order to reach its objectives?
 - Receiving corruption allegations, (by whom?)
 - Investigating them and take enforcement actions,
 - Recommending measures to close corruption vulnerabilities revealed by investigations,
 - Developing and implementing anti-corruption strategies,
 - Advising the municipality about their integrity policy
 - Provision of specific public education campaigns or training programs for local officials
 - How does the municipality deal with public tender? → procurement
 - How does the municipality deal with nomination of employees?
 - What do you view as the largest integrity risks in the municipality?
6. What is the exact mandate based on which the core local integrity agency operates?

7. Could you describe what would be the ideal mandate for the core local integrity agency to perform its tasks?
8. Is the local integrity office involved in the establishment of a code of conduct, listing the ethical standards required by all individuals active at the local government?
 - What is the content of the code of conduct?
 - Is the local integrity office involved in the supervision of compliance with this code of conduct?
9. Are there (other) protocols in place that ensure consistent, objective, independent and transparent procedures? What are these protocols?
10. Does the current system comply with all legal requirements (both on a regional and national level)?
 - Does the current system go beyond legal requirements?
11. Whose integrity is managed by the above described structures, rules and regulations (only public officials, or also local politicians, subcontractors etc.)?
 - Whose integrity is currently not managed by the above structures, rules and regulations? Why not?
 - Is there an internal reporting system available for employees (and citizens) to report (presumption of) violations of integrity?
 - Does the agency/department/structure undertake investigations, receive and rule on complaints from the public and ensure compliance and impose sanctions where appropriate?
 - › Do these citizens receive follow-up on their complaint or request?
 - › If a civilian or a public official suspects a breach in integrity at the local government, through which channels can this suspicion be submitted?
12. In which cases do you cooperate with police and the office of justice? Is there a protocol in place for this?

Specifics/practicalities

13. When has the agency/structure been established?
14. What is the professional background of the staff members that specialize in integrity?
15. What is the budget of this agency/structure?
16. To what extent is there formal operational independence of the local government, and what evidence is there that, in practice, integrity can be ensured without external interference?
17. Is your staff able to perform their functions without illegitimate political pressure? How is this ensured?
18. Is there a clear division of roles in practice? E.g. Is it always clear who will execute an integrity assessment (of an external partner or a colleague)?

Performance

19. How do you evaluate the effectiveness of the activities of the core local integrity agency?
 - Can you describe any concrete results that can help to describe the effectiveness?
 - Can you explain factors that impact effectiveness according to you? (I.e. capacity, political responsibility etc.)
 -
20. To what degree is the system successful in enhancing integrity (i.e. enhancing ethical standards, corruption resistance, public trust in institutions, and the quality of democratic life)? How is this measured?
21. How many times were the conclusions and recommendations of the local integrity office acted upon by the local government?
22. How often are your conclusions or recommendations endorsed by the local council?
23. Which (other) actions have been taken by the local government following your conclusions and recommendations?
24. What are the main objectives for improvement of the local integrity office in the (near) future?
25. What are you most proud of in the system implemented in the municipality of [city]?

APPENDIX D

LIST OF PARTICIPATING INTEGRITY OFFICERS AND EXPERTS

Integrity Officers

Diputación de Gipuzkoa

Manotas Rueda, Goizeder
(General Director of Services and Innovation Diputación de Gipuzkoa)

Rotterdam

Badura, Nicolien (Coordinator governance integrity)

Stokhof, Rolof (Coordinator governance integrity)

South-Dublin County Council

Hurson, Cristina (Senior executive officer of corporate services South-Dublin County)

Vienna

Farmer, Iris (Auditor, Executive Group for Personnel and Internal Auditing)

Preisl, Verena

Walka, Roland

Vilnius

Rusenko, Tatjana (Head of the Corruption and Misdemeanour Prevention Division)

Experts

Tender & Procurement

Tophoff, Jocelyne
Schofaerts, Kim
de Bruijn, Tom

Whistleblowing

Rooijendijk, Lotte

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21. The pillars analyzed in a National Integrity System assessment typically include: legislative branch of government, executive branch of government, judiciary, public sector, law enforcement, electoral management body, ombudsman, audit institution, anti-corruption agencies, political parties, media, civil society and business.
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33. Total budget of the year 2021.
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35. No direct number available. See the number of procurements awarded valued at over €25.000 here: <https://www.sdcc.ie/en/services/business/procurement/contracts-awarded/contracts-awarded.html>
36. City of Vienna. Demographic information 2019. Retrieved 3 December 2020 from <https://www.wien.gv.at/english/administration/statistics/population.html>.
37. City of Vienna. Statistics-Vienna in Figures. Retrieved 3 December 2020 from <https://www.wien.gv.at/english/administration/statistics/>.
38. Total expenditure of the municipality in 2019.
39. Total tax revenue of the municipality in 2019.
40. Total public procurement of the municipality in 2019.
41. World Population Review. Retrieved 16 November 2020 from <https://worldpopulationreview.com/world-cities/vilnius-population>
42. World Population Review. Retrieved 16 November 2020 from <https://worldpopulationreview.com/world-cities/vilnius-population>
43. Approximated total expenditure municipality of Vilnius in 2020.
44. See <https://www.gipuzkoa.eus/es/diputacion/sistema-de-integridad>
45. Translated from Dutch: "Je kunt zeggen, je centraliseert alles, maar dan loop je ook het risico dat het een eilandje wordt terwijl nu zitten die mensen echt mooi verdeeld over die clusters waardoor ze ook dichtbij zijn. Dus dat kan ook wel weer bevorderen dat je een melding doet omdat je daar je eigen persoon voor hebt binnen jouw cluster."
46. The Risk-Self-Assessment can be found in the Anti-Corruption Handbook "A Question of Ethics" on pages 30 and 31.5: The Anti-Corruption Handbook "A Question of Ethics" is available at: <https://www.wien.gv.at/verwaltung/interne-revision/pdf/eine-frage-der-ethik.pdf>.
47. The objectives of the local authorities in relation to integrity are not limited to the tasks described in the tables, rather they should be viewed as central to the integrity system of each local authority. For a more complete description of the objectives see Appendix A – Factsheets.

48. See <https://www.transparency.org/en/gcb/global/global-corruption-barometer-2017>
49. Transparency International Plain language guide, p. 8, in Transparency International Public Sector Ethics Topic Guide, p. 11
50. Chêne, M., 2013. Codes of conduct for local governments. Transparency International Anti-Corruption Helpdesk, in Transparency International Public Sector Ethics Topic Guide, p. 11
51. Martini, M., 2012. The effectiveness of codes of conduct for parliamentarians, Transparency International Anti-Corruption Helpdesk, in Transparency International Public Sector Ethics Topic Guide, p. 11
52. Lindner, S., 2014. Implementing codes of conduct in public institutions. Transparency International Anti-Corruption Helpdesk, in Transparency International Public Sector Ethics Topic Guide, p. 11
53. South Dublin County's central document is called: *The governance framework*. This document includes all details in terms of the structure that oversees accountability and integrity. The governance framework covers policies, the legislation, the code of conduct and EU directives.
54. More information about the specific codes of conduct can be found in Appendix A - Factsheets
55. Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. Available at: <https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32019L1937>
56. For more information see the Whistleblowing Frameworks 2019: <https://www.transparency.nl/wp-content/uploads/2020/05/Whistleblowing-Frameworks-2019-TI-NL.pdf>
57. The platform is ISO 27001 certified; information security management and ISO 27018; protection of personal data is secured in a cloud
58. The online platform has a double security certification in accordance with ISO 27001, state-of-the-art encryption algorithms, high-security data centres and manual penetration testing. The whistleblowing platform is also certified in accordance with data protection law at EU level (GDPR).
59. The municipalities internal information channel has been mandatory for all institutions in Lithuania under the law of protection of whistleblowers since 2019.
60. See <https://www.sdcc.ie/en/services/our-council/policies-and-plans/annual-reports/annual-report-20191.pdf>, p. 56
61. European Commission. Public Procurement. Retrieved 17 December 2020 from https://ec.europa.eu/growth/single-market/public-procurement_en
62. European Commission. Public Procurement. Retrieved 17 December 2020 from https://ec.europa.eu/growth/single-market/public-procurement_en
63. For the names and contact details of the experts see Appendix B – List of participating integrity officers and experts
64. see <https://www.watdoetdegemeente.rotterdam.nl/jaarstukken2019/paragrafen/bedrijfsvoering/>
65. while disclosures are said to be reported, in 2019, there were no disclosures. See <https://www.sdcc.ie/en/services/our-council/policies-and-plans/annual-reports/annual-report-20191.pdf>, p. 56
66. See Appendix A – Country factsheets, for a more elaborate insight into the division of Vienna's integrity system.
67. Eustat. La población de la C.A. de Euskadi alcanza su máximo histórico a 1 de enero de 2019, con 2.188.017 personas. Retrieved 7 December 2020 from https://www.eustat.eus/elementos/ele0016700/la-poblacion-de-la-c-a-de-euskadi-alcanza-su-maximo-historico-a-1-de-enero-de-2019-con-2188-not0016799_c.html
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73. Gemeente Rotterdam (2019). Begroting 2019. Retrieved 2 November 2020 from <https://www.watdoetdegemeente.rotterdam.nl/begroting2019/infographic/>
74. This is an estimation, the exact numbers are not known. In total, 12 FTE are awarded to integrity in the municipality of Rotterdam.
75. Code of conduct based on Gemeentewet, art. 15, lid 3: Gedragscode gemeenteraad Rotterdam. Retrieved 17 November 2020 from <https://decentrale.regelgeving.overheid.nl/cvdr/XHTMLoutput/Actueel/Rotterdam/CVDR19697.html>
76. Code of conduct Based on article 125, 125quater, onderdeel c, van de Ambtenarenwet gedragscode voor medewerkers van gemeente Rotterdam 2016. Retrieved 17 November 2020 from http://decentrale.regelgeving.overheid.nl/cvdr/xhtmloutput/historie/Rotterdam/403995/403995_1.html
77. Gemeenteblad Rotterdam, Gedragscode Rotterdamse bestuurders 2016. Retrieved 17 November 2020 from: <https://zoek.officielebekendmakingen.nl/gmb-2016-100638.html>
78. South Dublin County Council. About us. Retrieved 23 November 2020 from <https://www.sdcc.ie/en/services/our-council/about-us/>.
79. Total budget of the year 2021. See <https://www.sdcc.ie/en/services/our-council/policies-and-plans/budgets-and-spending/annual-budget/annual-budget-2021.pdf>
80. See <https://www.sdcc.ie/en/services/our-council/about-us/governance-framework/governance-framework.html>
81. City of Vienna. Demographic information 2019. Retrieved 3 December 2020 from <https://www.wien.gv.at/english/administration/statistics/population.html>
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87. Transparency International. National Integrity System Assessments: <https://www.transparency.org/en/national-integrity-system-assessments>
88. Transparency International. Local Integrity System Assessment Toolkit: <https://www.transparency.org/en/publications/local-integrity-system-assessment-toolkit>
89. Transparency International. National Integrity System Assessments: <https://www.transparency.org/en/national-integrity-system-assessments>
90. Transparency International. Local Integrity System Assessment Toolkit: <https://www.transparency.org/en/publications/local-integrity-system-assessment-toolkit>
91. Transparency International – Slovakia. Access to Information in European Capital Cities: <https://www.transparency.lt/wp-content/uploads/2019/08/Access-To-Information-In-European-Capital-Cities-report.pdf>
92. While the selection provides interesting examples to investigate integrity systems, this is only a small selection of cities and districts that are putting efforts into maintaining and improving their integrity. There are many other examples that have not been considered within the scope of this research but would be worth investigating in the future.
93. Rotterdam is especially interesting because of the type of system they have implemented. i.e. their integrity system combines an embedded and a more centralized approach. More about this approach will be discussed in the analysis of this report.
94. Transparency International Austria recommended Vienna as a city with a high quality integrity system in place. The following sources confirm this recommendation: <https://www.ti-austria.at/was-wir-tun/antikorruptions-projekte/projekt-transparente-gemeinde/index-transparente-gemeinde-2019/>; https://www.ti-austria.at/wp-content/uploads/2020/01/Gesamtbericht-ITG_2019.pdf
95. After extensive contact with Transparency International Lithuania, Vilnius showed to be a good example of a smaller well-functioning integrity system. The following sources were taking into account: <https://jurgiokepure.lt/tyrimas/2018/alytaus-rajono>; <https://www.transparency.lt/en/vilnius-ranks-amongst-the-most-accountable-capital-cities/>; <https://www.transparency.lt/en/7-out-of-10-heads-of-municipalities-publish-their-work-calendars/>; <https://www.transparency.lt/wp-content/uploads/2019/08/Access-To-Information-In-European-Capital-Cities-report.pdf>.
96. South Dublin County is one of the four districts of Dublin, with its own council and integrity system. Transparency International Ireland has created an extensive tool to investigate integrity in Ireland: <https://transparency.ie/resources/national-integrity-index>. South Dublin county councils website provides accessible information about South Dublin County's integrity policies: <https://www.sdcc.ie/en/services/our-council/about-us/governance-framework/governance-framework.html>
97. Diputación de Gipuzkoa is a Spanish province including several cities (of which San Sebastián is the largest) that has arranged integrity on provincial level rather than on a city level. Extensive contact with TI Spain, showed that Diputación de Gipuzkoa provided a relevant example of an integrity system on the provincial level of high quality.
98. Van Montfort, A. Ogrić, B & Huberts, L (2018). The (in)completeness of local integrity systems. A cross-sectional study on municipal integrity systems for civil servants in the Netherlands. *Archives Of Business Research* 6(9): 70-90. DOI: <http://dx.doi.org/10.14>
99. For the full questionnaire see Appendix D
100. Huberts, L. & Six, F.E. (2014). Local Integrity Systems. Toward a Framework for Comparative Analysis and Assessment. *Public Integrity*, 14(2), pp. 151-172.
101. See Appendix B for a list of the participating experts
102. See Appendix B for a list of the participating integrity officers
103. See <https://www.transparency.org/en/news/cpi-2020-trouble-at-the-top>



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