



**IACC HIGH-LEVEL SEGMENT
MONITORING MECHANISM
DENMARK
2018-2020**

Transparency International Danmark

Transparency International Danmark (TI-DK) is one of the smaller chapters in the Transparency International movement. With a full-time staff that consists only of two student assistants, the chapter is highly dependent on support from private individuals and companies. Yet despite the size of the chapter, TI-DK has established its place as the leading expert organisation in the field of anti-corruption in Denmark. The chapter's main focus/expertise lies in the areas of whistleblowing, lobbying, private-party financing, the Danish Public Access to Information Act, sextortion and public sector responses to the current global crises, among others. Strategically, TI-DK produces policy papers and advocates for integrity with the government and political parties. Furthermore, TI-DK actively engages in advocacy when third-party peer reviews of Denmark's integrity infrastructure are carried out. Finally, TI-DK promotes anti-corruption efforts proactively via a range of public channels, including social media, newspapers and other media outlets.¹

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EXECUTIVE SUMMARY

SUMMARY OF FINDINGS

Total number of commitments made at the 18th IACC	14
Total number of commitments selected for monitoring	14
Current level of progress in commitment implementation	
Number of fulfilled commitments	10
Number of partially fulfilled commitments	4
Number of commitments not fulfilled/dropped	0

KEY CHALLENGES TO COMMITMENT IMPLEMENTATION

The commitments in the Danish national statement have largely been fulfilled, and therefore challenges to implementation are limited. However, some of the organisational decisions are not productive for consolidating anti-corruption as a consistent policy agenda going beyond the process of implementation. There was not identified any overarching authority responsible for monitoring the progress of implementation of the commitments. The establishment of such would be appropriately placed in an authority with a corresponding width in its portfolio of tasks (for example, the Prime Minister's Office).² The implementation process of the commitments as a whole requires specific technical and professional expertise in a broad set of policy areas, ranging from corruption in sport to taxation. This raises concerns as to whether the current organisational structure fosters adequate ownership, communication and knowledge sharing between the public authorities, which is vital for ensuring optimal implementation of future iterations of the commitments.

KEY OPPORTUNITIES TO ACCELERATE COMMITMENT IMPLEMENTATION

The potential to accelerate progress is significantly hindered by a lack of specificity in the commitments. One way to address this concern would be to develop sufficiently detailed action plans for each commitment to allow straightforward and transparent implementation.

KEY RECOMMENDATIONS

² It is beyond the scope of this report to offer a comprehensive account on whether the Prime Minister's Office is the most optimal location or if another authority can provide the same broad outlook.

1. It is recommended that further iterations of the commitments will significantly raise the level of ambition, including the prioritisation of areas that are key to improving the Danish anti-corruption effort. Specifically, these priority areas should include lobbying and private political party funding.
2. Recalling that the IACC is dedicated to bringing together heads of state, civil society, the private sector and other stakeholders to tackle the increasingly sophisticated challenges posed by corruption, the commitments should not, to a large extent, simply reiterate existing measures taken or duplicate other anti-corruption workstreams.
3. It is recommended that the responsibility for the implementation of commitments in further iterations should be delegated to the authority with the most relevant expertise/ownership in the given area, while monitored by an overarching coordinating authority with a sufficiently broad outlook (for example, the Prime Minister's Office).³

³ Recommendations are elaborated in the relevant section later.

INTRODUCTION

The 18th IACC in Copenhagen featured a series of high-level meetings among countries in the Organisation for Economic Co-operation and Development (OECD) and non-OECD countries as well as international and regional organisations. As part of these meetings, participants made a set of statements on the steps that each intends to take to make progress in the field of anti-corruption, based on existing commitments, such as Open Government Partnership (OGP) action plans, UK summit, United Nations Convention against Corruption (UNCAC), OECD instruments, Sustainable Development Goals (SDGs), etc.⁴ Participants at the high-level meetings agreed to establish a follow-up mechanism engaging all stakeholders (including governments, international and regional organisations, companies and civil society) in monitoring the implementation of these commitments.

The aims of the follow-up mechanisms are to:

- assess the level of progress towards the implementation of the commitments
- provide further analysis on, and complement, other reporting mechanisms
- focus on the qualitative nature of the commitments rather than quantitative scoring or ranking
- provide insights into what has and has not worked and why
- provide insights into the opportunities and challenges for implementation as a basis for understanding where technical support should be targeted

The follow-up mechanism aims to capture the context and conditions under which the commitments are being implemented as well as recording progress in the implementation of the commitments. It provides further analysis on, and complements, other reporting mechanisms, rather than duplicate them.

This report presents the results of the first round of monitoring for Denmark.

The report contains the following sections:

1. Filtering of commitments: presents the results of selecting the UK's commitments based on an assessment of their level of specificity and measurability, and hence the feasibility of monitoring each one of them.
2. Analysis of the Danish context: presents a brief analysis of the extent to which the commitments overall are considered pertinent to the country context.
3. Progress in implementing the commitment: presents the level of progress of the commitments selected for monitoring as well as the challenges and opportunities for implementation.
4. Recommendations: presents the key recommendations to accelerate the implementation of commitments.

⁴ 18th IACC high level segment commitments, <https://iaccseries.org/18th-iacc/18th-iacc-high-level-segment-commitments/>

FILTERING OF COMMITMENTS

In total, Denmark presented eight overarching commitments at the 18th IACC in 2018. Some of these commitments consisted of sub-commitments, and therefore the total number of commitments amount to 14. The section below assesses which commitments were feasible for monitoring as derived from their level of specificity and measurability.

COMMITMENT 1: independence between employees in the health sector and pharmaceutical industry

Danish regions have adopted guidelines to promote stronger independence between employees in the health sector and the pharmaceutical industry at the regional level.

IS THE COMMITMENT SPECIFIC? YES

The commitment targets the relatively specific policy area of public-private relations in the health sector and is therefore deemed specific.

IS THE COMMITMENT MEASURABLE? YES

The commitment identifies the clear, measurable action of establishing guidelines regarding interactions between employees in the public health sector and the pharmaceutical industry, which can be measured binarily as fulfilled/not fulfilled.

IS THE COMMITMENT SELECTED FOR MONITORING YES

COMMITMENT 2: digitisation strategy

The Danish Agency for Digitisation is currently implementing a major digitisation strategy which sets the course for Danish public sector digitisation efforts. An expected outcome of this reform is among others to improve transparency, coherence and quality of basic data by standardising data formats, increasing data quality and providing data on a single shared platform. The latest basic data in the current basic data programme will be available on the shared platform in Q2 2019. The Danish Agency for Digitisation has committed itself to further improvements and expansions of the basic data programme to ensure still more transparency and benefits for the many users of basic data in Denmark.

IS THE COMMITMENT SPECIFIC? YES

While the commitment does not specify the expected standards of transparency, coherence and quality of basic data, it is still deemed sufficiently specific. The commitment targets a clear and confined policy area and states a timeline.

IS THE COMMITMENT MEASURABLE? YES

The commitment is measurable in that it can be determined whether the basic data programme was available in Q2 2019. Also, it is possible to qualitatively assess whether the quality and benefits of basic data has improved.

IS THE COMMITMENT SELECTED FOR MONITORING YES

COMMITMENT 3: Open Data Platform

The Danish government has committed to the development of an open data platform, which will ease the release of and use of data. This will be underpinned by a number of awareness raising activities to promote the publication and use of public data. This is done through the Open Data DK project, which will focus on public administration at local and regional level.

IS THE COMMITMENT SPECIFIC? YES

The commitment is specific as it possible to monitor whether the Open Data DK project has been launched or not. However, it is unclear how the platform will ease and release the use of data and how the government will promote the use of data.

IS THE COMMITMENT MEASURABLE? YES

The commitment can be measured by the establishment of the open data platform. Also, it is possible to examine which activities have been carried out to promote the publication of the platform. It is challenging to measure the degree to which the release and use of data has been improved.

IS THE COMMITMENT SELECTED FOR MONITORING YES

COMMITMENT 4: citizen access to personal health data

Over the past 10 years, regional governments have invested in digital solutions for their healthcare systems. The Ministry of Health is committed to ensuring that data and information are further strengthened to ensure the confidentiality of personally sensitive information and a high level of security in the digital infrastructure. This includes ensuring increased transparency and access for citizens to their own health data and giving citizens access to log information to see who has accessed their patient data and check for suspicious unlawful data access.

IS THE COMMITMENT SPECIFIC? YES

The commitment specifies that citizens should have improved access to and obtain a better insight into their own health data. However, exactly how the Ministry of Health is supposed to strengthen the confidentiality of this data is unclear.

IS THE COMMITMENT MEASURABLE? YES

This commitment is deemed measurable to a certain degree as it is possible to measure how well sensitive information is digitally secured. However, it is unclear how one would measure the level of security, transparency and access regarding citizen's personal data.

IS THE COMMITMENT SELECTED FOR MONITORING YES

COMMITMENT 5: transparency, accountability, inclusiveness and integrity in the public sector

Denmark is committed to international cooperation and exchange of information to improve the transparency, accountability, inclusiveness and integrity in the public sector. Denmark is a member of the Open Government Partnership (OGP) as well as a member of a working group on public ethics under the auspices of the Council of Europe. The working group exchanges experiences and will elaborate on handbooks dealing with public ethics.

IS THE COMMITMENT SPECIFIC? YES

While the commitment does not specify specific actions in relation to Danish engagement in international cooperation, it is still construed as sufficiently specific for monitoring as it states the relatively concrete actions, including the exchange of experience and the elaboration of handbooks dealing with public ethics.

IS THE COMMITMENT MEASURABLE? YES

Despite the relative lack of specificity in the new measures, the commitment can be evaluated by assessing the degree to which Denmark participates in the exchange of information and experience with international partners.

IS THE COMMITMENT SELECTED FOR MONITORING YES

COMMITMENT 6: taxation

The Danish government is committed to international cooperation in taxation and to implement OECD recommendations on base erosion and profit shifting (BEPS). Denmark will continue to participate in the exchange of common report standard (CRS) information and country-by-country reports between tax administrations. Denmark also supports the EU proposal on public country-by-country reporting and the EU list of non-cooperative jurisdictions in taxation matters.

IS THE COMMITMENT SPECIFIC? YES

It is specified that Denmark will continue to engage in the exchange of CRS information through country-by-country reporting. It is clear that Denmark has been explicitly committed to support EU proposals on country-by-country reporting and the EU's list of non-cooperative jurisdictions in taxation matters.

IS THE COMMITMENT MEASURABLE? YES

The first part of commitment 6 is indeed measurable as it is possible to access whether or not the Danish Ministry of Taxation has implemented the OECD recommendations on BEPS. It is possible to measure whether Denmark succeeds in implementing OECD recommendations on BEPS. Also, it is possible to evaluate whether Denmark continuously participates in general international cooperation by, for example, monitoring the number of activated exchange relationships of relevant jurisdictions.

IS THE COMMITMENT SELECTED FOR MONITORING YES

COMMITMENT 7: reform of tax administration

The Ministry of Taxation is committed to reforming the tax administration with the goal of increasing trust and establishing clear accountability. Resources will be allocated to strengthening the capacity of the tax administration, including recruitment of additional staff.

IS THE COMMITMENT SPECIFIC? YES

The commitment does not detail how the tax administration should be reformed or clarify which initiatives will be implemented to increase trust and accountability. However, the commitment still refers to improvements to be obtained through strengthening the capacity of tax administration through the concrete action of allocating additional resources.

IS THE COMMITMENT MEASURABLE? YES

Increased trust and improved accountability can be measured through expert assessments and public opinion surveys of employees in the Danish Ministry of Taxation. Furthermore, by looking at the annual budget, it is possible to measure whether more resources have been devoted to the ministry in general and more specifically to the hiring of additional staff.

IS THE COMMITMENT SELECTED FOR MONITORING YES

COMMITMENT 8: counter national and international tax evasion and organised economic crime

To counter national and international tax evasion and organised economic crime, a new expert control unit has been established. The expert unit will continually develop effective detection

prevention and control strategies to counter tax evasion and tax fraud. To ensure the integrity and credibility of the tax administration, a higher percentage of its employees' tax files will undergo annual control.

IS THE COMMITMENT SPECIFIC? YES

This commitment specifies how a higher percentage of the tax administration's employees and tax files will undergo more control. It is also specified that the expert unit will develop new, effective detection prevention and control strategies to counter tax evasion and fraud. It is not clear, though, how the expert unit will fulfil that goal.

IS THE COMMITMENT MEASURABLE? YES

First, it can be determined whether an expert unit has developed and whether tax administration employees' tax files have undergone annual control since the commitment was stated (compared to a set baseline). Furthermore, it can be examined if the work of the expert unit has achieved any notable outcomes. Even though no baseline or target values have been specified, a comparison can be made, for example, over two years.

IS THE COMMITMENT SELECTED FOR MONITORING YES

COMMITMENT 9: political party financing

The Ministry for Economic Affairs and the Interior will establish a set of guidelines regarding private contributions to political parties. These guidelines will help clarify when private contributions to political parties are subject to the existing regulation. The guidelines will be published in Q1 2019.

IS THE COMMITMENT SPECIFIC? YES

The commitment targets a relatively narrow policy area regarding private political party donations and proposes the implementation of new, concrete guidelines. The commitment does not however specify the expected content of these guidelines, nor how they will contribute to the achievement of recognised international standards.

IS THE COMMITMENT MEASURABLE? YES

The commitment identifies the clear, measurable action of establishing a set of guidelines regarding private contributions to political parties. In addition, the commitment defines a timeframe which further permits an assessment of the implementation beyond the binary fulfilled/not fulfilled.

IS THE COMMITMENT SELECTED FOR MONITORING YES

COMMITMENT 10: sanctioning of gross negligent conduct

In 2014, rules on bankruptcy quarantine entered into force. According to the rules, a person who has participated in the management of the debtor's business can be deemed unsuitable for participating in the management of a business activity due to gross negligent conduct. To ensure that the rules are efficient and up to date, the Danish Ministry of Justice will complete an evaluation of these rules.

IS THE COMMITMENT SPECIFIC? YES

The commitment has specific rules on bankruptcy quarantine. In accordance with the preambles of the law, the Ministry of Justice was required to complete a review report five years after the implementation of the rules.

IS THE COMMITMENT MEASURABLE? YES

The commitment states an ambition to draft and publish a review report which evaluates the efficiency of the rules on bankruptcy quarantine five years after the implementation of the rules.

IS THE COMMITMENT SELECTED FOR MONITORING YES

COMMITMENT 11: anti-money laundering

The Danish government has adopted a strong and comprehensive package of new measures against money laundering. The government, including but not limited to the Ministry of Industry, Business and Financial Affairs, will implement the Fifth Anti-Money Laundering Directive from the European Union (expanding the scope of anti-money laundering legislation to cover virtual currencies) and has implemented the fourth Anti-Money Laundering Directive with the Danish Anti-Money Laundering Act from June 2017. Over the coming years, there will be a strong focus on implementing a new national strategy for countering money laundering and terrorist financing (September 2018). The strategy is particularly focused on strengthening the cooperation on countering money laundering, including increased information sharing between national authorities and between national authorities and the private sector. The strategy also focuses on: national risk assessments; risk-based supervision; increased awareness and prevention; strengthening of international cooperation; and on increasing the penalties for violation of the anti-money laundering legislation. Denmark will further play a more active role in the international cooperation against money laundering in the Financial Action Task Force (FATF) as well as in the Council of Europe and the European Union. Denmark is committed to responding formally and swiftly to all recommendations from these international forums and organisations.

IS THE COMMITMENT SPECIFIC? YES

The commitment is specific as Denmark has committed to responding formally and swiftly to all recommendations from the FATF as well as from the Council of Europe and the European Union on money laundering.

IS THE COMMITMENT MEASURABLE? YES

Denmark's compliance with its commitment to respond formally and swiftly to all relevant recommendations to counter money laundering can be assessed by reference to third-party peer reviews. A number of these reports are available, including: i) an EU Council recommendation from 2019 National Reform Programme of Denmark and delivering a Council opinion on the 2019 Convergence Programme of Denmark which includes recommendations on money laundering; ii) the FATF issued a report 2nd Enhanced Follow-up Report & Technical Compliance Re-Rating in November 2019 on money laundering measures in Denmark; and iii) IMF issued a technical note on financial sector assessment programme Next Steps for Cross-Border AML/CFT Supervision in August 2020.

IS THE COMMITMENT SELECTED FOR MONITORING YES

COMMITMENT 12: beneficial ownership disclosure

The Danish government, led by the Ministry of Industries, Business and Financial Affairs, will implement the provision in the Danish Companies Act (from 2016), requiring information on beneficial ownership to be made publicly available in the central business register. Denmark will continue to promote integration of beneficial ownership registries at EU level through the Business Registers Interconnection System (BRIS) and promote expanding the scope of beneficial ownership registers to include trusts. Since 1 July 2018 it has not been possible to register a company in Denmark without registering its beneficial owners. Furthermore, if a company fails to register its beneficial owners, the sanction of compulsory dissolution of a company by court can be applied. Denmark will play an active role in international cooperation to promote beneficial ownership disclosure by, among others, joining the Beneficial Ownership Transparency Network.

IS THE COMMITMENT SPECIFIC? YES

The commitment obliges the Danish government to: i) implement rules on disclosure of the beneficial ownership of businesses in the Danish Companies Act; ii) promote the integration of beneficial ownership registries at EU level through the BRIS; iii) promote the expansion of the scope of beneficial ownership registers to include trusts; and iv) enforce the compulsory dissolution of a company by court if a company fails to register its beneficial owners.

IS THE COMMITMENT MEASURABLE? YES

It can be measured whether a mechanism is established that ensures that all businesses registered in Denmark disclose their beneficial owners and make that information publicly available. In addition, the Danish government is obliged to promote the requirement. This is more challenging to measure directly; however, this can be assessed by evaluating the government's efforts.

IS THE COMMITMENT SELECTED FOR MONITORING YES

COMMITMENT 13: corruption in sport

Denmark is a strong advocate of an EU ratification of the Macolin Convention against the manipulation of sport competitions (match-fixing). Meanwhile, the Sports Confederation of Denmark has been proactive in setting up rules among the Nordic countries on the mutual recognition of sanctions in relation to match-fixing and will continue to advocate for more countries to join this effort.

IS THE COMMITMENT SPECIFIC? YES

The commitment proposes no concrete actions but rather states a continuation of relatively unspecified advocacy efforts by the Sports Confederation of Denmark. However, the commitment covers the specific and narrow area of corruption in sports and commits to advocating for more countries to join the corporation. For this reason, the commitment is still assessed to be sufficiently specific.

IS THE COMMITMENT MEASURABLE? YES

While the lack of specificity in the commitment somewhat impairs the potential to measure implementation, the proposed advocacy efforts in the commitment may be construed as measurable through a more qualitative and interpretive approach. Hence, the commitment is selected for monitoring despite the comparatively low degree of feasibility (as derived from specificity and measurability).

IS THE COMMITMENT SELECTED FOR MONITORING YES

COMMITMENT 14: development cooperation

In 1978, the UN objective was to provide 1 per cent of the gross national income (GNI) to official development assistance (ODA). In 2000, it became 0.7 per cent. Denmark has fulfilled the UN objective of providing 0.7 per cent of its GNI to ODA since 1978 and will continue to do so. Promoting the international anti-corruption agenda is a key priority for Denmark as also reflected in Denmark's strategy for development cooperation and humanitarian action (The World 2030). Denmark will help build effective, accountable and inclusive institutions in partner countries. The anti-corruption and human rights commitments have remained stable, while the zero tolerance for corruption has become well known. Denmark has supported anti-corruption initiatives and broader governance reform through its bilateral engagement and strategic sector cooperation as well as through support for multilateral partners and civil society organisations. The Ministry of Foreign Affairs of Denmark (MFA) will continue to support anti-corruption initiatives in bilateral country programmes through, for example, strengthening public financial management, including domestic control systems, supreme audit institutions, anti-corruption agencies and ombudsman institutions. MFA will apply zero tolerance to corruption in line with its anti-corruption policy and its code of conduct that are applicable to all staff working in the MFA. The National Audit Office of Denmark is notified of all cases of reasonable suspicions of irregularities or misuse concerning Danish development assistance. As a rule, these notifications are also published on the MFA's website. The Danish focus on anti-corruption is prominent in the global anti-corruption agenda. This was noted in the 2018 evaluation of Danish Human Rights support (available at um.dk evaluations). At country level, the anti-corruption focus may vary according to which country is supported. In Uganda, Ukraine and Afghanistan, for example, the anti-corruption focus in programmes is quite strong.

Each year, the activities are reported to the OECD. Denmark follows the OECD/DAC (Development Assistance Committee) system to determine if an activity is development assistance or not. The OECD/DAC system ensures that data from all countries is comparable and that the activities comply with the common agreement on what development assistance is.

The MFA will support Danish companies and NGOs operating abroad in resisting demands of bribes and the facilitation payments through the Fight Against Facilitation Payments Initiative (FAFPI) implemented in cooperation with the Confederation of Danish Industry. FAFPI will provide a platform for anonymously reporting incidents where demands for facilitation payments are raised. This in turn will serve as a point of departure for a dialogue with local authorities in how to address given challenges.

IS THE COMMITMENT SPECIFIC? YES

The commitment targets a concrete and sufficiently narrow policy area. The 0.7 per cent of the GNI, the support of the implementation of FAFPI and the disclosure of cases of suspected or confirmed misuse of Danish development aid are sufficiently specific to be measured and monitored.

IS THE COMMITMENT MEASURABLE? YES

The commitment targets a concrete and sufficiently narrow policy area. The 0.7 per cent of the GNI is sufficiently specific to be measured and monitored.

IS THE COMMITMENT SELECTED FOR MONITORING YES

COUNTRY CONTEXT

Denmark is regarded as one of the least corrupt countries in the world. Generally, it is perceived as a prominent country in integrity and accountability with a high degree of institutional and judiciary efficiency which can be attributed to strong social norms in this area in Denmark. The Danish government has strong traditions of maintaining low levels of corruption. This is reflected by Denmark placing first in the Corruption Perceptions Index (CPI) along with New Zealand. Over the past five years, though, Denmark's score in the CPI has dropped from 92 out of 100 points in 2014, to 87 points in 2019.

The focus on integrity is emphasised in the World Bank's Percentile Rank for Control of Corruption, where Denmark has a score of 98.6 out of 100. A central strength of the integrity system is the high degree of political rights and civil liberties. Freedom House rates Denmark as "free", with a score of 97 out of 100 in the 2019 report *Freedom in the World*, receiving 40 of 40 in political rights and 57 out of 60 in civil liberties. Also, Policy IV's Political Regime Characteristics and Transitions rates Denmark with the highest possible score, while Reporters Without Borders ranks Denmark as number three in the *World Press Freedom Index 2020*. This degree of liberty reflects a similarly high degree of trust and confidence in democracy. Thus, in Denmark, corruption is comparatively not a severe problem.

Beyond the fact that corruption is unacceptable in Danish culture, the country's criminal code criminalises most types of corruption. Furthermore, Denmark is a signatory to the OECD Anti-Bribery Convention, the United Nations Convention against Corruption, the Council of Europe's Civil and Criminal Law Conventions against Corruption, and the Group of States against Corruption. Thus, it can be argued that the commitments are being undertaken in a context of a well-developed anti-corruption framework.

There is, however, room for further improvement of the anti-corruption framework and legislation. European Public Accountability Mechanisms (Euro PAM) assesses Denmark as one of the weakest countries in Europe on matters of political party financing, financial disclosure and conflict of interest provisions,⁵ and the Group of States against Corruption (GRECO) has repeatedly criticised Denmark in these same areas. According to GRECO, there is a severe absence of openness when it comes to the funding of political parties and transparency about politicians' private interests. Furthermore, anti-money laundering and terrorism financing (AML/CFT) has become a priority for Denmark against the background of a large money laundering scandal involving the largest financial institution in Denmark. In March 2017, Danske Bank Estonia and Nordea Denmark were reported to be involved in global corruption and bribery scandals, allegedly laundering DKK7 billion (around US\$1.1 billion).^{6,7} Still, the level of corruption in Denmark domestically is low, but this case gives cause for concern for Denmark's role in transnational corruption.

Denmark can be criticised for not having developed a national anti-corruption strategy. The fact that corruption is a relatively small problem in Denmark might be a reason for this, but there is no excuse for doing nothing. Rather, the low level of corruption should be considered an opportunity for further improvement as the circumstances are favourable with such strong fundamental structures of integrity, an efficient political system and supply of necessary resources. Therefore, the tendency to

⁵ European Public Accountability Mechanisms website, <http://europam.eu/>

⁶ Transparency International, *Danske Bank Scandal Needs Full Accountability, Not Scapegoating*, 20 February 2019, <https://www.transparency.org/en/press/danske-bank-scandal-needs-full-accountability-not-scapegoating>

⁷ Bloomberg Business, *Nordea Gets Drawn Deeper Into Nordic Dirty Money Scandal*, 4 March 2019, <https://www.bloomberg.com/news/articles/2019-03-04/nordea-reportedly-handled-almost-800-million-in-dirty-funds>

consider the subject rather trivial and not aim for further improvement can be interpreted as a lack of political ambition. For example, there is no clear legislative distinction between bribery and gifts, there is only limited formal regulation in the area of conflict of interests in the public sector, and Denmark has no specific laws to ensure the protection of whistleblowers. The scarcity of ambition on anti-corruption in Denmark is also reflected in the commitments undertaken in the Danish national statement. As will be shown in our overall recommendations, most of the commitments contain initiatives already in the process of being implemented, leaving very few new commitments to be added to the statement.

All this underlines the importance of continuously working to improve institutional and legislative frameworks to prevent the abuse of power and exploitation of systemic deficiencies. No countries are immune, as Denmark exemplifies.

PROGRESS ON COMMITMENT IMPLEMENTATION

Commitment 1: independence between employees in the health sector and pharmaceutical industry

Danish Regions have further adopted guidelines to promote stronger independence between employees in the health sector and the pharmaceutical industry at regional level.

THEMATIC AREA: public integrity

COMMITMENT TIMEFRAME: not stated

COMMITMENT SOURCE: not applicable

Current level of progress in commitment implementation

Fulfilled

X

Partially fulfilled

Not fulfilled/dropped

Four out of five regions have responded to our inquiry on developments since 2018, with regards to strengthening independence between the health sector and the pharmaceutical industry. All four regions have signed an individual collaboration agreement with the Danish Pharmaceutical Industry Association (LIF). The regions state that the agreement focuses on “the fact that no doubt can be raised about the impartiality of the employees”. The agreements all contain guidelines for private companies’ financial support to public employees’ continuous education. More specifically, hospital management must now approve and select the employees who participate in specific training and education offered by private companies. Furthermore, each region has done their own specific work to further their commitments. For example, the Capital region has, since 2018, allocated additional resources to ensure the continuing medical education of employees, while both the Capital and Zealand regions report that employee participation in advisory boards must now be approved at management level. However, both the Southern Denmark and the Central regions have focused on strengthening the dialogue with the pharmaceutical industry to evaluate their guidelines, which does not ensure independence and could lead to deeper and potentially harmful collaboration. Lastly, Zealand region has strengthened the rules on side jobs and business missions by ensuring that the content and scope of external cooperation relations are coordinated in advance, thereby avoiding potential conflicts of competence and interests.

Challenges to effective commitment implementation

The fact that the Danish regions have signed individual agreements with LIF could prove to be a challenge as employees travelling between regions would not necessarily work under the same conditions where they have their relationship with the medical industry.

Opportunities to accelerate commitment implementation

The guidelines have already been adopted.

Recommendations

It is recommended that the guidelines adopted by Danish regions are standardised across all regions to clarify the framework of cooperation with the medical industry.

Commitment 2: digitisation strategy

The Danish Agency for Digitisation is currently implementing a major digitisation strategy which sets the course for Danish public sector digitisation efforts. An expected outcome of this reform is among others to improve transparency, coherence and quality of basic data by standardising data formats, increasing data quality and providing data on a single shared platform. The latest basic data in the current basic data programme will be available on the shared platform in Q2 2019. The Danish Agency for Digitisation has committed itself to further improvements and expansions of the basic data programme to ensure still more transparency and benefits for the many users of basic data in Denmark.

THEMATIC AREA: public integrity

COMMITMENT TIMEFRAME: 2019

COMMITMENT SOURCE: not applicable

Current level of progress in commitment implementation

Fulfilled

X

Partially fulfilled

Not fulfilled/dropped

Overall, this commitment mostly describes initiatives that were implemented and/or were about to be implemented. Thus, efforts were already being made to increase transparency, accountability, inclusiveness and integrity in the public sector. However, when evaluating the statement of this commitment, it becomes clear that the way in which the initiatives are formulated is very unspecific and there is a far greater focus on *what* Denmark wants to achieve compared to the means by which it should be achieved. This, therefore, leaves Denmark in a position where it is difficult to monitor how well initiatives are being carried out since the means for implementation are not specified.

In 2019, the Danish Agency for Digitisation implemented the initiative *Videre med gode grunddata* (continuously good basic data).⁸ This means that basic data is now freely accessible for public and private interests. These data can be accessed through *Datafordeleren* (the data distributor), the joint public distribution solution. Data has now been organised meaningfully, and the quality of data on private property, addresses, water, geography, persons and companies has improved. As a consequence of these improvements in data, it is expected that dialogue between basic data

⁸ Translated by the authors

organisations and the users of basic data will improve to secure and support the use of basic data. In this way, the Danish Agency for Digitisation has made a great effort to improve transparency, coherence and quality of basic data. However, a decision has been made to pause the expansion of basic data to focus on the current transition. This decision was based on an analysis of the need for new basic data in the near future, which showed that users of basic data did not express a need for further expansion of basic data right now.

Challenges to effective commitment implementation

Nothing to add.

Opportunities to accelerate commitment implementation

Nothing to add.

Recommendations

No recommendations.

Commitment 3: open data platform

The Danish government has committed to the development of an open data platform, which will ease the release of and use of data. This will be underpinned by a number of awareness raising activities to promote the publication and use of public data. This is done through the Open Data DK project, which will focus on public administration at local and regional level.

THEMATIC AREA: public integrity

COMMITMENT TIMEFRAME: not stated

COMMITMENT SOURCE: not applicable

Current level of progress in commitment implementation

Fulfilled	X
Partially fulfilled	
Not fulfilled/dropped	

The Danish government has established the Open Data DK⁹ project that secures free and equal access for everyone. The platform contains non-personal data published by the Danish municipalities, ranging from data on the municipalities' infrastructure to socio-economic composition. This ensures greater transparency in public administration and across different sectors. The parts of the Open Data DK project that are still in development are shared on an

⁹ Open Data DK portal, <https://www.opendata.dk/>

open platform to assure transparency. It remains unclear, however, if there has been any awareness raising activity to promote the publication and use of public data, as was intended.

Challenges to effective commitment implementation

A possible challenge to the Open Data DK project is that municipalities do not make sufficient use of the platform, preventing it from reaching full its potential. Furthermore, the type of and use of data could be limited by the EU General Data Protection Regulation (GDPR) legislation.

Opportunities to accelerate commitment implementation

Nothing to add.

Recommendations

It is recommended awareness raising activities are carried out as was originally intended, to promote the use of public data.

Furthermore, streamlining of data on the Open Data DK platform would increase use as it does not make sense to use data that is not displayed consistently throughout all municipalities. This might mean a clarification to municipalities regarding the expectations of the data.

Commitment 4: citizen access to personal health data

Over the past 10 years, regional governments have invested in digital solutions for their healthcare systems. The Ministry of Health is committed to ensuring that data and information are further strengthened to ensure the confidentiality of personally sensitive information and a high level of security in the digital infrastructure. This includes ensuring increased transparency and access for citizens to their own health data and giving citizens access to log information to see who has accessed their patient data and check for suspicious unlawful data access.

THEMATIC AREA: public integrity

COMMITMENT TIMEFRAME: 2023

COMMITMENT SOURCE: not applicable

Current level of progress in commitment implementation

Fulfilled

Partially fulfilled

X

Not fulfilled/dropped

To improve confidentiality and transparency of personal information and a high level of security in the digital infrastructure, the Ministry of Health has implemented *Mit Overblik* (My Overview) in collaboration with the Danish Agency of Digitisation. My Overview is an information guide for citizens that supplements existing authorities' platforms. My Overview will be implemented in four annual stages leading up to 2023.

Challenges to effective commitment implementation

Implementing a new digital infrastructure requires both learning and adoption by its users. Therefore, it may take time before the use of “My Overview” is completely adopted.

Opportunities to accelerate commitment implementation

Nothing to add.

Recommendations

As the commitment will only be fully implemented in 2023 it is not yet meaningful to provide recommendations on the implementation of the commitment.

Commitment 5: transparency, accountability, inclusiveness and integrity in the public sector

Denmark is committed to international cooperation and exchange of information to improve the transparency, accountability, inclusiveness and integrity in the public sector. Denmark is a member of the Open Government Partnership (OGP) as well as a member of a working group on public ethics under the auspices of the Council of Europe. The working group exchanges experiences and will elaborate on handbooks dealing with public ethics.

THEMATIC AREA: public integrity

COMMITMENT TIMEFRAME: not stated

COMMITMENT SOURCE: not applicable

Current level of progress in commitment implementation

Fulfilled

Partially fulfilled

X

Not fulfilled/dropped

This commitment centres on Denmark becoming part of the Open Government Partnership (OGP) and a working group on public ethics under the auspices of the Council of Europe. This commitment was made before the Danish National Statement of the 18th IACC. Therefore, committing to it the OGP is not a new initiative and does not relate to the IACC. Nevertheless, we can evaluate if the commitment has been implemented.

Challenges to effective commitment implementation

Nothing to add.

Opportunities to accelerate commitment implementation

Nothing to add.

Recommendations

It is recommended that Denmark continues international cooperation on this matter. However, a higher degree of openness about the concrete initiatives in composition of, for example, the working group on public ethics in the Council of Europe is needed. Under the current circumstances, it is unclear what role Denmark plays in the council.

Commitment 6: taxation

The Danish government is committed to international cooperation in taxation and to implementing OECD recommendations on base erosion and profit shifting (BEPS). Denmark will continue to participate in the exchange of common report standard (CRS) information and country-by-country reports between tax administrations. Denmark also supports the EU proposal on public country-by-country reporting and the EU list of non-cooperative jurisdictions in taxation matters.

THEMATIC AREA: public integrity, fiscal integrity

COMMITMENT TIMEFRAME: not stated

COMMITMENT SOURCE: OECD recommendations on base erosion and profit shifting (BEPS)

Current level of progress in commitment implementation

Fulfilled

X

Partially fulfilled

Not fulfilled/dropped

Denmark continuously and actively follows developments in BEPS action points through relevant OECD working groups. Since the start of the BEPS project, Denmark has incorporated the various relevant BEPS action points into Danish law. For example, Denmark has recently ratified and implemented the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS and the three-tiered transfer pricing documentation format. As for the recommendations on anti-avoidance rules,¹⁰ Denmark already had comprehensive anti-avoidance rules, and these have been adjusted in line with the EU anti-tax avoidance directive.

Denmark has continuously participated in the automatic exchange of information for tax purposes through the CRS framework since the first exchange in 2017. Denmark is rated compliant and has activated exchange relationships with over 100 jurisdictions. Denmark has continuously participated in the automatic exchange of information for tax purposes through the country-by-country framework since the beginning of the project. Denmark is rated compliant with the standard and has activated exchange relationships with 76 jurisdictions. Denmark supports the European Commission's proposal to establish a scheme where certain corporations and permanent establishments are

¹⁰ Including hybrid mismatch, CFC-rules, general anti-avoidance rules and interest deduction limitation rules

required to publish information about their turnover, revenue and how much tax the corporations have paid in the countries in which they have commercial activities to further promote transparency and limit tax avoidance.

The EU list of non-cooperative jurisdictions is considered an important tool in countering tax evasion and tax avoidance. By effectively encouraging third countries to implement tax transparency and international tax standards in their tax systems and by targeting the jurisdictions that do not follow the international standards, tax havens become less attractive. It is a high priority for the Danish government to ensure the continued use and effectiveness of the list by regularly evaluating whether the relevant procedures, criteria and measures are sufficiently effective as well as up to date with the improving international standards

Challenges to effective commitment implementation

With regard to BEPS action 12, this was carried out through the implementation of the DAC6 directive (EU Directive 2011/16/EU on Administrative Cooperation in the Field of Taxation) in 2019, with effect from 1 July 2020. Denmark has, however, postponed the reporting deadline, in line with the recommendations from the EU, due to the COVID-19 pandemic.

Opportunities to accelerate commitment implementation

Nothing to add.

Recommendations

No recommendations.

Commitment 7: reform of tax administration

The Ministry of Taxation is committed to reforming the tax administration with the goal of increasing trust and establishing clear accountability. Resources will be allocated to strengthening the capacity of the tax administration, including recruitment of additional staff.

THEMATIC AREA: public integrity, fiscal integrity

COMMITMENT TIMEFRAME: not stated

COMMITMENT SOURCE: OECD recommendations on base erosion and profit shifting (BEPS)

Current level of progress in commitment implementation

Fulfilled

X

Partially fulfilled

Not fulfilled/dropped

With a political agreement concluded in November 2017, the tax administration was strengthened with an additional DKK100 million (around US\$16 million) in annual funding for the period 2018-2021 to increase tax compliance among small businesses. In addition, the current government has proposed funding 1,000 additional employees to strengthen the tax administration's efforts to increase tax compliance for all taxpayers as part of a comprehensive reform of the tax administration's compliance efforts. One of the many goals of the reform is to increase trust in the tax administration as well as ensuring that more people pay the correct amount of taxes. With a subsequent political agreement concluded in April 2020, it was further decided that the first 250 employees should strengthen areas of: i) money laundering and criminal cases; ii) international tax evasion and aggressive tax planning; and iii) VAT compliance. Besides the funding directly linked to the goal of increasing compliance, the Ministry of Taxation has also secured funding for a general strengthening of the tax administration. This will help secure a base of funding for the general administration of the tax system in the coming years and create the foundation for development of, for example, improved IT systems. In total, the Ministry of Taxation will have a budget of DKK10.5 billion (around US\$1.76 billion) in 2021 compared to DKK8 billion (around US\$1.27 billion) in 2018.

Challenges to effective commitment implementation

While the number of additional staff hired can be assessed using administrative data, no target staff number has been set, making it challenging to assess whether the increase in resources has been sufficient to achieve the desired results.

Opportunities to accelerate commitment implementation

Nothing to add.

Recommendations

Transparency International Denmark recommends a follow-up analysis to assess the effect of the ministry's extra resources and personnel. It would be useful to know how these measures improve the ministry's efficiency in the context of anti-money laundering and criminal cases. For example, has the ministry detected more cases and has the number of disclosures increased?

Commitment 8: counter national and international tax evasion and organised economic crime

To counter national and international tax evasion and organised economic crime, a new expert control unit has been established. The expert unit will continually develop effective detection prevention and control strategies to counter tax evasion and tax fraud. To ensure the integrity and credibility of the tax administration, a higher percentage of its employees' tax files will undergo annual control.

THEMATIC AREA: public integrity, fiscal integrity

COMMITMENT TIMEFRAME: not stated

COMMITMENT SOURCE: OECD recommendations on base erosion and profit shifting (BEPS)

Current level of progress in commitment implementation

Fulfilled X

Partially fulfilled

Not fulfilled/dropped

The Center for Combatting International Tax Evasion (CEBIS) has been established and has approximately 100 employees in 2020. As part of the added funding (commitment 7), 30 additional employees will be added to CEBIS. CEBIS conducts risk analyses to improve their ability to detect and prevent tax evasion. Furthermore, CEBIS handles data related to leaks with the goal of conducting risk-based audits.

The employees in the Danish tax administration are subject to control as to whether they pay the correct amount in tax and duties as provided for by Danish law. Additionally, justified controls of specific individuals may always be initiated on an ad hoc basis by directors/deputy directors in the respective tax agencies. Finally, all employees of the tax Ministry and Administration may be subject to controls as part of the tax authorities' usual controls of Danish citizens' tax files.

Challenges to effective commitment implementation

Nothing to add.

Opportunities to accelerate commitment implementation

Nothing to add.

Recommendations

No recommendations.

COMMITMENT 9: political party financing

The Ministry for Economic Affairs and the Interior will establish a set of guidelines regarding private contributions to political parties. These guidelines will help clarify when private contributions to political parties are subject to the existing regulation. The guidelines will be published in Q1 2019.

THEMATIC AREA: public integrity

COMMITMENT TIMEFRAME: guidelines to be published in Q1 of 2019

COMMITMENT SOURCE: not applicable

Current level of progress in commitment implementation

Fulfilled X

Partially fulfilled

Not fulfilled/dropped

In January 2019, The Ministry for Economic Affairs (now Ministry of Social Affairs and the Interior) drafted a set of guidelines regarding political party donations.¹¹ The guidelines were subsequently reviewed in two instances by relevant parties, including but not limited to NGOs, think tanks and state authorities. Following an initial hearing in February 2019, a chapter on audit obligations and auditor independence was added to the guidelines.¹² The new version was subject to another hearing in April 2020¹³ and the final guidelines were published on the 9 July 2020 titled Guideline No. 9338 of July 9, 2020 on Certain Questions Regarding Political Party Donations.^{14,15}

Challenges to effective commitment implementation

While the commitment was not fully implemented before July 2020, the process was initiated in January 2019, which is in accordance with the national statement (Q1 2019). It remains unclear, however, if and how the guidelines will be distributed among relevant parties, making it difficult to properly assess the impact of the commitment.

Opportunities to accelerate commitment implementation

Not applicable.

Recommendations

Transparency International Denmark urges for further political action in transparency in private political party donations. It is vital for Denmark to become compliant with GRECO's 2019 recommendations from.¹⁶

It is recommended that there is a ban on anonymous donations to members of parliament and political parties (at the local and national levels). This regulation could be targeted at donations that are higher than a fixed minimum limit if relevant experts and scholars find this model appropriate. It is recommended that the limit be lowered significantly from the DKK current 20,000 (approx. €2,700). Additionally, Transparency International Denmark strongly advocates for the full disclosure of the size of donations.

¹¹ The guidelines clarified the regulation as stated in the Political Parties Funding Act (2017) and Annual Accounts of Political Parties Act (2019).

¹² Høringsportalen, *Høring over udkast til vejledning om visse spørgsmål vedrørende partistøtte*, 12 April 2019, https://hoeringsportalen.dk/Hearing/Details/62668?fbclid=IwAR2yDEaDGwiD2V_fbLvoihx3uN2t9sR7WtHJYLLLPI6l_lz8nqQy5xT3sTA

¹³ Høringsportalen, *Ny høring over udkast til vejledning om visse spørgsmål vedrørende partistøtte*, 6 June 2020, <https://hoeringsportalen.dk/Hearing/Details/63790>

¹⁴ Vejledning nr. 9338 af 9. juni 2020 om visse spørgsmål vedrørende partistøtte, 9 June 2020, <https://valg.sim.dk/media/38101/vejledning-nr-9338-af-9-juni-2020-om-visse-spoergsmaal-vedroerende-partistoette-uofficiel-trykvenlig-version.pdf>

¹⁵ Translated from Danish by the author.

¹⁶ GRECO, *Fifth Evaluation Round, Preventing Corruption and Promoting Integrity in Central Governments (Top Executive Functions) And Law Enforcement Agencies*, 4 September 2019, <https://rm.coe.int/fifth-evaluation-round-preventing-corruption-and-promoting-integrity-i/168097203a>

Additionally, more specificity in the requirements for party budgets is recommended as the current regulation makes it difficult to assess the value of donations in kind and services, which is particularly important in times of election campaigning.

Lastly, it is vital to improve the supervisory efforts targeting financial donations in Danish politics. As the current regulation does not provide adequate transparency in private political donations, Transparency International Denmark finds it insufficient that the national statement solely commits to providing clarity on these existing rules.

Commitment 10: sanctioning of gross negligent conduct

In 2014, rules on bankruptcy quarantine entered into force. According to the rules, a person who has participated in the management of the debtor's business can be deemed unsuitable for participating in the management of a business activity due to gross negligent conduct. To ensure that the rules are efficient and up to date, the Danish Ministry of Justice will complete an evaluation of these rules.

THEMATIC AREA: business integrity

COMMITMENT TIMEFRAME: five years after implementation of legislation, i.e. by end 2019.

COMMITMENT SOURCE: not applicable

Current level of progress in commitment implementation

Fulfilled

X

Partially fulfilled

Not fulfilled/dropped

The Ministry of Justice was required to deliver an evaluation to the Danish parliament five years after the enforcement of the bankruptcy rules. In preparation to evaluate the rules on bankruptcy quarantine, in 2018 the Ministry of Justice issued a consultation with various public and private institutions.¹⁷ The consultation had focused on: i) the conditions for sanctioning; and ii) the efficiency of the bankruptcy quarantine system. In December 2019, the Ministry of Justice notified the Danish parliament that the evaluation had been delayed with an estimated delivery in Q1 2020. The evaluation was submitted to the Danish parliament in June 2020.¹⁸

Challenges to effective commitment implementation

The Ministry of Justice has not given any publicly available reason for the delay of the report.

Opportunities to accelerate commitment implementation

¹⁷ Høringsportalen, *Høring over forslag til lov om ændring af hvidvaskloven og lov om finansiel virksomhed*, 17 December 2018, <https://hoeringsportalen.dk/Hearing/Details/62604>

¹⁸ Folketinget (Danish Parliament), *Justitsministeriets evaluering af reglerne om konkurskarantæne, fra justitsministeren*, 30 June 2020, <https://www.ft.dk/samling/20191/almdele/reu/bilag/477/index.htm>

Nothing to add.

Recommendations

It is recommended that the Ministry of Justice ensure that *Konkursrådet*, the Advisory Council of Bankruptcy, is provided with sufficient resources and support to assess how to implement the five recommendations from the report before July 2021.

Commitment 11: anti-money laundering

The Danish government has adopted a strong and comprehensive package of new measures against money laundering. The government, including but not limited to the Ministry of Industry, Business and Financial Affairs, will implement the Fifth Anti-Money Laundering Directive from the European Union (expanding the scope of anti-money laundering legislation to cover virtual currencies) and has implemented the fourth Anti-Money Laundering Directive with the Danish Anti-Money Laundering Act from June 2017. Over the coming years, there will be a strong focus on implementing a new national strategy for countering money laundering and terrorist financing (September 2018). The strategy is particularly focused on strengthening the cooperation on countering money laundering, including increased information sharing between national authorities and between national authorities and the private sector. The strategy also focuses on: national risk assessments; risk-based supervision; increased awareness and prevention; strengthening of international cooperation; and on increasing the penalties for violation of the anti-money laundering legislation. Denmark will further play a more active role in the international cooperation against money laundering in the FATF as well as in the Council of Europe and the European Union. Denmark is committed to responding formally and swiftly to all recommendations from these international forums and organisations.

THEMATIC AREA: fiscal integrity

COMMITMENT TIMEFRAME: not stated

COMMITMENT SOURCE: not applicable

Current level of progress in commitment implementation

Fulfilled

Partially fulfilled

X

Not fulfilled/dropped

FATF, the Council of Europe and the European Union have issued a number of recommendations since the IACC statement in the autumn 2018. Many, although not all, of these recommendations have been followed up on since then. Denmark is thus increasingly showing a political will to implement recommendations from international bodies in relation to AML/CFT.

Before issuing the commitment at the IACC, the Danish parliament had already adopted a new anti-money laundering act (June 2017)¹⁹ and a national strategy for countering money laundering and

¹⁹ Bech Bruun, *Den nye hvidvasklov*, 2 June 2017, <https://www.bechbruun.com/da/nyheder/2017/nyhedsbrev-den-nye-hvidvasklov>

financing of terrorism from 2018-2021 (March 2018).²⁰ An amendment to the penal code on money laundering had already been adopted²¹. In January 2020, another amendment to the penal code on money laundering came into force and large parts of the national strategy on AML/CFT have been further adopted. According to a recent IMF report from August 2020, the Danish authorities have made significant progress in the last year, including: conducting or participating in three multinational on-site inspections of banks; developing a new institutional risk assessment model; issuing an AML/CFT on-site inspection manual; amending several pieces of legislation to strengthen the monitoring and enforcement powers of the Danish Financial Supervisory Authority (DFSA);²² establishing additional reporting requirements for the private sector; and stiffening the penalties for violations of AML/CFT obligations.

Challenges to effective commitment implementation

As Danish banks continue to operate abroad and to serve significant numbers of non-resident customers, the nature and quality of the DFSA's cooperation with its foreign counterparts will be a key driver of its effectiveness, both in identifying potential cross-border risks and in addressing any future ML cases that should arise. In carrying out those core functions, the DFSA will increasingly benefit from close cooperation with relevant domestic actors, including through bilateral channels, the interagency Money Laundering Forum (MLF) and public-private partnerships.

The MLF is Denmark's key interagency mechanism for domestic AML/CFT cooperation. It has been increasingly proactive in providing other domestic authorities with relevant information and/or access to its secure database. However, the MLF has not yet provided the DFSA with information on individual financial institutions whose institutional risk tolerances or profiles appear to have changed.

Assessing AML/CFT risks is an ongoing challenge that requires close consultation between the public and private sectors. Fully implementing the risk-based approach to AML/CFT supervision will maximise both the efficiency and the effectiveness of the DFSA.

Opportunities to accelerate commitment implementation

TI Denmark strongly recommends that a forum for closer collaboration and sharing of confidential information among banks and between the banks and the relevant public authorities is set up.

Recommendations

The AML/CFT measures introduced in Denmark in recent years have led to significant progress, and the commitment made by the Danish government in relation to AML/CFT has been largely

²⁰ Folketinget (Danish Parliament), *National strategi til bekæmpelse af hvidvask og terrorfinansiering 2018-2021*, 14 March 2018, <http://www.ft.dk/samling/20171/almindel/REU/bi-lag/258/1885338.pdf>

²¹ Folketinget (Danish Parliament), *Act no 711*, 2018, <https://www.ft.dk/samling/20171/lovforslag/1147/index.htm> (Accessed 26 September 2019). The amendment increases the penalty (from six to eight years maximum penalty) for money laundering and expands the area of the criminal offence so that it also deals with some pre-crimes.

²² IMF Monetary and Capital Markets Department, *Denmark : Financial Sector Assessment Program-Technical Note-Next Steps for Cross-border AML/CFT Supervision*, 12 August 2020, <https://www.imf.org/en/Publications/CR/Issues/2020/08/07/Denmark-Financial-Sector-Assessment-Program-Technical-Note-Next-Steps-for-Cross-border-AML-49665>

fulfilled. An effective and sustained implementation will however require a number of additional measures.

Under Danish law, the DFSA must conclude specific agreements before sharing information with non-EU, non-EEA supervisory authorities. A number of bilateral agreements have already been signed. The DFSA should proactively pursue other bilateral MOUs, prioritising those non-EU, non-EEA jurisdictions in which Danish banks operate or are planning to operate, or whose own banks currently operate in Denmark. The government should further consider next-stage options for the integration/consolidation of AML/CFT supervision at the sub-regional or EU levels

The Danish authorities should take the following next steps to deepen domestic cooperation on AML/CFT banking supervision:

- Develop a register of bank account and safety deposit box holders, as well as a shared, industry-wide list of politically exposed persons, their relatives and close associates
- Identify the (technological and legal) requirements for establishing an industry-wide customer due diligence “utility” to capture names, birth dates, addresses and other identifiers as well as information on those customers whose accounts have been closed or else marked for special scrutiny due to their suspected involvement in illicit financial activities.
- Establish a joint AML/CFT intelligence unit between banks, the MLS, the police, the intelligence services and the tax agency to exchange confidential information on major cases.

The DFSA should fully implement the risk-based approach to AML/CFT supervision by: i) completing its consultations with the private sector; ii) making a first round of necessary adjustments; iii) completing the drafting of the data reporting template; iv) testing/validating the model using the data provided by a vanguard group of supervised entities; v) making a second round of necessary adjustments; and vi) issuing comprehensive instructions, interpretive notes and guidelines.

As a matter of priority, the DFSA should significantly lengthen and deepen its AML/CFT on-site inspections of higher-risk financial institutions. The intensification of national and multinational on-site inspections of such institutions is critical to allow the AML division to test key systems and procedures, obtain and analyse additional samples of customer files and transactions (whenever necessary or desirable), verify that frontline employees are adequately sensitised and trained, and determine the extent to which corporate policies and procedures are consistently applied at local branches.

Commitment 12: beneficial ownership disclosure

The Danish government, led by the Ministry of Industries, Business and Financial Affairs, will implement the provision in the Danish Companies Act (from 2016), requiring information on beneficial ownership to be made publicly available in the central business register. Denmark will continue to promote integration of beneficial ownership registries at EU level through the Business Registers Interconnection System (BRIS) and promote expanding the scope of beneficial ownership registers to include trusts. Since 1 July 2018 it has not been possible to register a company in Denmark without registering its beneficial owners. Furthermore, if a company fails to register its beneficial owners, the sanction of compulsory dissolution of a company by court can be applied. Denmark will play an active role in international cooperation to promote beneficial ownership disclosure by, among others, joining the Beneficial Ownership Transparency Network.

THEMATIC AREA: legislative and institutional framework

COMMITMENT TIMEFRAME: not stated

COMMITMENT SOURCE: not applicable

Current level of progress in commitment implementation

Fulfilled

X

Partially fulfilled

Not fulfilled/dropped

The Danish government issued provisions on beneficial ownership in the Danish Companies Act in 2016²³ which requires, with effect from 1 July 2018, that all companies registered in Denmark inform who their beneficial owners are via the central business register. In 2019, an additional provision regarding beneficial ownership was included in the Danish Companies Act.²⁴ This provision strengthened the enforcement of the requirement that the information provided in the Danish business registry must be accurate and current.

Information and guidelines about beneficial ownership is promoted on the Danish Business Authority's webpage²⁵ and the Division of Foundations under the Department of Civil Affairs of the Ministry of Justice's webpage. A review of the Danish practices is included in a report from the FATF from October 2019, Best Practices on Beneficial Ownership for Legal Persons.²⁶ The report highlights the many system based, manual controls and enforcement activities in the central business register in place to ensure compliance with the provisions on beneficial ownership. According to the report, approximately 7,500 Danish companies had been compulsorily dissolved in the period from implementation of the rules until November 2019 due to failures to report beneficial owners. This proved to be an effective measure as approximately 99.8 per cent of all companies had registered their beneficial owners by January 2019.

The Danish government has ensured integration with the Business Registers Interconnection System (BRIS), an information system that connects the central, commercial and companies registers (business registers) of all member states and Norway through the European Central Platform.²⁷

Furthermore, Denmark is a national member of the Open Government Partnership and therefore issues bi-annual actions plans, the latest being Denmark's National Action Plan 2019-21.²⁸ According to the action plan, in beneficial ownership was included as one of the issues that was initially, in the drafting of the action plan, considered relevant to pursue further; however, it was not selected as a priority in the final 2019-21 action plan.

Challenges to effective commitment implementation

²³ Restinformation, *Lov om ændring af selskabsloven, lov om visse erhvervsdrivende virksomheder, lov om erhvervsdrivende fonde og forskellige andre love*, 16 March 2016, <https://www.retsinformation.dk/eli/ta/2016/262>

²⁴ Restinformation, *Lov om ændring af selskabsloven, lov om visse erhvervsdrivende virksomheder, lov om erhvervsdrivende fonde og forskellige andre love*, 7 May 2019, <https://www.retsinformation.dk/eli/ta/2019/554>

²⁵ Erhvervsstyrelsen, *Guide Reelle ejere fonde*, 2019, https://erhvervsstyrelsen.dk/sites/default/files/2019-01/guide_reelle_ejere_fonde.pdf

²⁶ FATF, *Best Practices on Beneficial Ownership for Legal Persons*, October 2019, <http://www.fatf-gafi.org/publications/methodsandtrends/documents/best-practices-beneficial-ownership-legal-persons.html>

²⁷ European Justice, *Interconnection of EU Business Registers*, 2017, https://e-justice.europa.eu/content_business_registers_at_european_level-105-en.do

²⁸ Open Government Partnership, *Denmark's National Action Plan 2019-2021*, 2019, https://www.opengovpartnership.org/wp-content/uploads/2020/02/Denmark_Action-Plan_2019-2021_EN.pdf

It is a complex exercise to set and communicate standards on how to define beneficial owners in a wide range of different ownership structures.

Opportunities to accelerate commitment implementation

Not applicable.

Recommendations

It is recommended that the Danish government review the publicly available information on beneficial ownership disclosure on a recurring basis to ensure that the information is up to date. It is also recommended that the Danish government review the implementation standards, which includes an examination of how other European countries have implemented the rules.

Commitment 13: corruption in sport

Denmark is a strong advocate of an EU ratification of the Macolin Convention against the manipulation of sport competitions (match-fixing). Meanwhile, the Sports Confederation of Denmark has been proactive in setting up rules among the Nordic countries on the mutual recognition of sanctions in relation to match-fixing and will continue to advocate for more countries to join this effort.

THEMATIC AREA: international cooperation and support

COMMITMENT TIMEFRAME: not stated

COMMITMENT SOURCE: not applicable

Current level of progress in commitment implementation

Fulfilled

Partially fulfilled

X

Not fulfilled/dropped

Denmark has supported the EU ratification of the Convention on the Manipulation of Sports Competitions (the Macolin Convention) in many ways. The Keep Crime out of Sport (KCOOS+) project launched by the Council of Europe is funded voluntarily and includes financial contributions from Denmark.²⁹ The Group of Copenhagen elaborated on this with Typology Framework of Sports Manipulations in June 2020.³⁰ Denmark also invited the council's member states to discuss future steps toward ensuring the EU's full participation in the convention in an information note from May

²⁹ Council of Europe, *The Convention on the Manipulation of Sports Competitions (the Macolin Convention)*, 15 May 2019, <https://www.coe.int/en/web/sport/manipulation-of-sports-competitions>

³⁰ Council of Europe, *Typology Framework of Sports Manipulations*, 2020, <https://www.coe.int/en/web/sport/typology>

2019.³¹ As of June 2020, the Sports Confederation of Denmark (DIF) implemented a new regulation to increase the minimum sanctions in cases involving match-fixing in a Danish context.³² The DIF director expressed the need for political support and inclusion of other actors to ensure efficient investigations.³³ Building on the joint Nordic regulation on match-fixing from 2018, DIF expressed the need for increased global cooperation in their new match-fixing strategy in January 2019,³⁴ where DIF committed to working toward global mutual recognition of sanctions through the IOC.³⁵

Challenges to effective commitment implementation

The relative lack of specificity in the commitment is, to some degree, detrimental to the feasibility of effective implementation. Without more specific ends, it becomes difficult to properly assess the quality, effectiveness and validity of means and therefore also challenging to evaluate the state, outcome and impact of implementation.

Opportunities to accelerate commitment implementation

We welcome DIF's match-fixing strategy but recommend the development of a concrete action plan that assures its effective and accelerated implementation.

Recommendations

Investigation of suspected cases of match-fixing in Danish sports is currently conducted by DIF. This raises significant concerns regarding potential conflicts of interest as Danish sports is overseen and monitored by DIF who can have interests in match-fixing due to activities including but not limited to talent development. The Danish Anti-Doping Agency has expressed an interest in taking over the task, an idea that Transparency International Denmark is in favour of, especially due to the agency's formidable track record in the field as secretariat of the Danish National Platform under the EU Convention on the Manipulation of Sports Competitions.

There is a need for stronger collaboration between Danske Spil, the Danish national lottery, as well as other similar betting organisations and DIF to identify risks and potential violations of match-fixing regulations. Additionally, it is recommended that a special whistleblower function is established for suspicions of match-fixing.

Since match-fixing takes place in all kind of sports, it is recommended that each association within DIF and Danish Gymnastics and Sports Association develops an action plan on how to identify, report and monitor match-fixing. It is crucial that all potential match-fixing cases are investigated and dealt with by a professional agency, such as the Danish Anti-Doping Agency. No internal investigation should be allowed.

³¹ Council of Europe, *Council of Europe Convention on the Manipulation of Sports Competitions*, 15 May 2019, <https://data.consilium.europa.eu/doc/document/ST-8796-2019-REV-2/en/pdf>

³² DIF, *Om forbud mod manipulation af idrættskonkurrencer (matchfixing) og tilsvarende uetisk adfærd*, no date, <https://www.dbu.dk/media/13513/lovregulativiiimatchfixingndret04102014-2.pdf>

³³ Idrættens Analyseinstitut, *DIF vil rejse flere matchfixingsager med frit lejde*, 23 June 2020, https://www.idan.dk/nyhedsoversigt/nyheder/2020/b324_dif-vil-rejse-flere-matchfixingsager-med-frit-lejde/

³⁴ DIF, *Du bestemmer over dine data*, 8 September 2017, https://www.dif.dk/da/politik/nyheder/nyheder/2018/september/20180914_matchfixing_norden

³⁵ DIF, *Nyt udspil skal bremse aftalt spil i idrætten*, 26 January 2019, https://www.dif.dk/da/politik/nyheder/nyheder/2019/01/20190126_matchfixing

Commitment 14: development cooperation

In 1978, the UN objective was to provide 1 per cent of the gross national income (GNI) to official development assistance (ODA). In 2000, it became 0.7 per cent. Denmark has fulfilled the UN objective of providing 0.7 per cent of its GNI to ODA since 1978 and will continue to do so. Promoting the international anti-corruption agenda is a key priority for Denmark as also reflected in Denmark's strategy for development cooperation and humanitarian action (The World 2030). Denmark will help build effective, accountable and inclusive institutions in partner countries. The anti-corruption and human rights commitments have remained stable, while the zero tolerance for corruption has become well known. Denmark has supported anti-corruption initiatives and broader governance reform through its bilateral engagement and strategic sector cooperation as well as through support for multilateral partners and civil society organisations. The Ministry of Foreign Affairs of Denmark (MFA) will continue to support anti-corruption initiatives in bilateral country programmes through, for example, strengthening public financial management, including domestic control systems, supreme audit institutions, anti-corruption agencies and ombudsman institutions. MFA will apply zero tolerance to corruption in line with its anti-corruption policy and its code of conduct that are applicable to all staff working in the MFA. The National Audit Office of Denmark is notified of all cases of reasonable suspicions of irregularities or misuse concerning Danish development assistance. As a rule, these notifications are also published on the MFA's website. The Danish focus on anti-corruption is prominent in the global anti-corruption agenda. This was noted in the 2018 evaluation of Danish Human Rights support (available at um.dk/evaluations). At country level, the anti-corruption focus may vary according to which country is supported. In Uganda, Ukraine and Afghanistan, for example, the anti-corruption focus in programmes is quite strong.

Each year, the activities are reported to the OECD. Denmark follows the OECD/DAC (Development Assistance Committee) system to determine if an activity is development assistance or not. The OECD/DAC system ensures that data from all countries is comparable and that the activities comply with the common agreement on what development assistance is.

The MFA will support Danish companies and NGOs operating abroad in resisting demands of bribes and the facilitation payments through the Fight Against Facilitation Payments Initiative (FAFPI) implemented in cooperation with the Confederation of Danish Industry. FAFPI will provide a platform for anonymously reporting incidents where demands for facilitation payments are raised. This in turn will serve as a point of departure for a dialogue with local authorities in how to address given challenges.

THEMATIC AREA: international cooperation and support

COMMITMENT TIMEFRAME: 2019-2022

COMMITMENT SOURCE: not applicable

Current level of progress in commitment implementation

Fulfilled

X

Partially fulfilled

Not fulfilled/dropped

Corruption can be reported on the Danish MFA's website, which also has information on all corruption cases the various anti-corruption initiatives.³⁶ There is no specific information on the percentage GNI to ODA that is focused on anti-corruption. In its 2019 finance bill, the government increased the development assistance framework by DKK464.1 million (around US\$73.9 million), bringing total development assistance to 0.7 per cent of GNI, or DKK16.392 billion (around US\$2.61 billion). An additional DKK182.8 million (around US\$29.1 million) was also allocated as an adjustment to the 2017 development assistance framework. Development cooperation assistance thereby totals DKK16.575 billion (around US\$2.64 billion) in 2019.³⁷

In 2019, the MFA launched a programme to enhance the effectiveness of anti-corruption efforts at national and international levels, focusing on advocacy, monitoring and research among others.³⁸ The programme supports civil society organisations (CSOs), private companies and international organisations. Transparency International Denmark is in favour of the programme and will follow its activities and allocation of funds until it ends in 2022.

The MFA website offers a public register for the suspected or confirmed misuse of Danish development funds. In accordance with data privacy legislation, the cases are removed after two years, but can be recovered by contacting the MFA. The Danish national audit agent, *Rigsrevisionen* is informed on a quarterly basis about the number of cases and expected financial loss. In 2019, 46 cases were reported, amounting to an expected loss of DKK550.000 (around US\$87,578) as a result of corruption, fraud and misuse of Danish public aid (in 2019, the total development aid from Denmark was DKK12 billion, approximately US\$1.9 billion).

FAFPI is still under development, and it is therefore not possible to assess the level of support from the MFA.

Challenges to effective commitment implementation

The Danish capacity to implement the commitment may be reduced as the number of actors has increased with more and new types of partnerships. Cuts in allocations to the Danish MFA could mean that it is more difficult for embassies and country offices to maintain an overview of programmes and projects implemented with Danish support. Furthermore, the detrimental impact of COVID-19 on economies worldwide will presumably lead to declines in GDP which might have adverse effects on aid in the coming years.

The declining allocations of funds to bilateral programmes could lead to a decreased opportunity for country level political dialogue, which is a pre-condition for an effective country-based cooperation on reducing corruption. This may be counterbalanced by Denmark's success at getting human rights issues on the agenda at the UN level, but these considerations are important for future anti-corruption programmes.³⁹

Opportunities to accelerate commitment implementation

³⁶ MFA, *Danida Transparency*, no date,

<https://um.dk/en/danida-en/about-danida/danida-transparency/>

³⁷ DANIDA, Government priorities for Danish development cooperation, 2019, <https://um.dk/en/danida-en/strategies%20and%20priorities/government-priorities--danish-development-assistance/>

³⁸ MFA, Anti-corruption Programme 2019-2022, 12 October 2018,

<https://um.dk/~media/um/english-site/documents/danida/about-danida/danida%20transparency/documents/council%20for%20development%20policy/2019/03%20anticorruption.pdf?a=da>

³⁹ Danish Parliament Foreign Policy Committee,

<https://www.thedanishparliament.dk/en/committees/committees/the-foreign-policy-committee>

Accountability and transparency were previously dealt with through bilateral country programmes. This has declined, and now more funding is channelled through either multilateral funds, the EU system CSOs. This change of channels has increased the opportunities to monitor the implementation of the commitment and reduced the instances of corruption. Continuing to use these channels are thus seen as an opportunity to accelerate commitment implementation.

Denmark is increasing its focus on digital resilience; a position has been established in the department of Humanitarian Action, Civil Society and Engagement with a focus on support through CSOs. International Media Support is a major actor in the media support globally and works with its partners in these areas. United Nations Development Programme has also requested support from Denmark for its #NextGenGov initiative.⁴⁰

Recommendations

It is recommended that the implementation of the commitment continues to follow Transparency International guidelines for transparent development aid⁴¹ by: i) following the common International Aid Transparency Initiative (IATI) standards for reporting all development flows; ii) ensuring that information is consistently and proactively made public; iii) guaranteeing the public's engagement and ownership of development activities that are funded from abroad; iv) bringing new and traditional development actors into the same cooperation structures; and v) leveraging international processes to deliver on development commitments. Further specific recommendations are available in the annex of the Transparency International paper, *Anti-Corruption Strategies for Donors During the COVID-19 Pandemic*.⁴²

⁴⁰ Danish Parliament Foreign Policy Committee,

<https://www.thedanishparliament.dk/en/committees/committees/the-foreign-policy-committee>

⁴¹ Transparency International, *Transparency and Accountability in Development: Where Do We Stand?*, 20 November 2012, <https://www.transparency.org/en/news/transparency-and-accountability-in-development-where-do-we-stand>

⁴² Transparency International, *Anti-Corruption Strategies for Donors During the COVID-19 Pandemic*, 25 May 2020, <https://www.transparency.org/en/blog/anti-corruption-strategies-for-donors-during-the-covid-19-pandemic>

RECOMMENDATIONS

Overall, the Danish commitments presented at the 2018 IACC conference leave much to be desired. While Denmark is characterised by a low level of corruption domestically, there is room for improvement and several areas that need to be addressed, most notably where Denmark has failed to be compliant with international standards/commitments (see, for example, GRECO's critique). As shown in the European Public Accountability Mechanisms index, Denmark has notable shortcomings in the areas of financial disclosure, conflict of interest provisions and political finance transparency.

Denmark should be willing to address these topics systematically, and this has not yet been reflected in the largely vague and unambitious commitments. It is vital that ensuring transparency and integrity is a continuous and consistent effort. Any failure in could be detrimental to the reputation that Denmark has benefited from historically as well as the realisation of SDG 16.5.

TI Denmark has a number of recommendations for how Denmark's commitments may be strengthened and their implementation accelerated over the next two years.

1. Generally, the commitments are not sufficiently ambitious. Moreover, it is unclear how some of the commitments contribute to a broader Danish anti-corruption agenda (Commitment 2, for example, on digitisation strategy). To address these issues, it is recommended that further iterations of the commitments prioritise areas that are key to improving the Danish anti-corruption effort (for example, lobbying and private political party funding).
2. Many of the commitments refer to initiatives that were already implemented or in the process of implementation at the time of the conference (such as the commitments on digitisation strategy and corruption in sport). While this could be interpreted as an attempt to ensure cohesion with ongoing initiatives and optimising existing resources, it is not in line with the aspirational purpose of the conference. The IACC is dedicated to bringing together heads of state, civil society, the private sector and more to tackle the increasingly sophisticated challenges posed by corruption, not to reiterate existing actions.
3. There was not identified any overarching authority responsible for monitoring the progress of implementing the commitments. This is not productive for fostering ownership and maintaining momentum throughout and beyond the implementation process as it does not adequately facilitate communication and knowledge sharing between the different authorities. The responsibility for the implementation of the commitments should be delegated to the authority with sufficient expertise/ownership within the given areas while maintaining an overarching authority with the sufficiently broad outlook to ensure timely implementation and compliance (the Prime Minister's Office, for example).

In line with recommendation 1, and bearing in mind recent domestic and international critique Denmark has received (from GRECO, for example), Transparency International Denmark strongly urges further iterations of the commitments to address the following areas:

1. The Danish parliament's Hvervregister is mandatory for all members of parliament. However, MPs' failures to register their financial duties and interests are currently unsanctioned. This is damaging to the trust and integrity of the parliament and hinders parliamentary scrutiny by its constituents and should be altered.

2. Transparency International Denmark seconds GRECO's critique of the scope of exceptions under the Public Administration Files Act. Amendments or further measures to ensure that the exceptions are applied less frequently in practice are strongly encouraged.
3. Denmark currently has no systematic way of recording lobbying efforts targeting MPs and ministers. Transparency International Denmark encourages the implementation of a lobby register. The disclosure of information about lobbyists' influence on legislation, parties and individual legislators as well as the size of private donations is paramount to ensure transparency in whether legislators prioritise the interests of their constituents or private actors.
4. Bearing in mind recent discovery of illegal practice in the Danish Defence Intelligence Service (DDIS), Transparency International Denmark recommends a deepening and widening of competencies for the designated control agency for both DDIS and the Danish Security and Intelligence Service (DSIS). In line with a report from the Danish thinktank Justitia, this is considered vital for strengthening and safeguarding citizens' civil rights and guaranteeing the due process of law.⁴³
5. In Transparency International's *Exporting Corruption 2020* report, Denmark is listed as having "limited enforcement" of corruption-related activities conducted by domestic firms when abroad.⁴⁴ While this is an improvement from "little/no enforcement" due to an increase in investigations, efforts should be strengthened. Therefore, Transparency International Denmark stresses the importance of allocating sufficient means for the actors responsible for investigations (SØIK in particular).

⁴³ Justitia, *Analyse: Tilsynet med efterretningstjenesterne*, 7 November 2019, <https://justitia-int.org/analyse-tilsynet-med-efterretningstjenesterne>

⁴⁴ Transparency International, *Exporting Corruption*, 2020, <https://www.transparency.org/en/projects/exporting-corruption#>

ANNEX 1: LIST OF INTERVIEWEES

Persons interviewed during the commitment monitoring – e-mail, August-October 2020

	Position	Organisation
1	Christine Jøker Lohmann, group compliance manager	Rambøll
2	Caroline Howard Grøn, associate professor	Aarhus University

ANNEX 2: STAKEHOLDERS CONSULTED

Persons engaged during consultation on monitoring findings – e-mail, August-October 2020

	Position	Organisation
1	Eva M. Weinreich-Jensen, senior consultant	Danish Regions, Ledelsessekretariatet
2	Peter Madsen, attorney	The Danish Agency for Digitisation, Center for Technology and Data
3	Birgitte Kjærgaard, project manager	Open Data DK
4	Nina Legaard Kristensen, office manager in the Department of International Coordination	The Danish Ministry of Taxation
5	Anne Mette Kjær	The Council for Development Policy

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