



Reported Corruption in Sweden

Structure, risk factors and countermeasures

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**Brå – centre for knowledge about
crime and crime prevention measures**

The Swedish National Council for Crime Prevention (Brå) works to reduce crime and improve levels of safety in society by producing data and disseminating knowledge on crime, crime prevention work and the response of the criminal justice system to crime.

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Preface

Since 2003, the Swedish Prosecution Authority has operated a function for combating crimes of corruption, the National Anti-Corruption Unit (National Unit). It receives corruption-related reports from the entire country, investigates suspected crimes and appears in court to process actions. This means that the overall picture of visible corruption in Sweden is largely hidden in the National Unit's archives at Hantverkargatan in Stockholm.

With the ambition to describe the problem of corruption in Sweden, Brå's investigators have gone through the National Unit's archives and reviewed every case. The cases have above all been used to single out the locations of risks of corruption in contemporary Sweden.

Who corrupts, in which sectors of society can we find the bribe givers and what are they looking to accomplish with their bribes and rewards? Who are the targets of corruption, where are the persons who receive improper offers, what is being offered and how do the attempts at bribery take place?

These are some questions that the report tries to answer. The aim is therefore to increase the knowledge of local government administrations, central government agencies and private companies with respect to the location of the risks. Linked to these identified risk factors and risk areas, the report submits preventive proposals with a view to increase the degree of inoculation against corruption in Swedish society.

The report has been written by researcher Linda Hols Salén and Lars Korsell, head of Brå's Research Unit on Economic and Organised Crime. Parts of the underlying material were previously produced by doctoral student Monika Karlsson.

Brå wishes to thank the prosecutors and administrative staff at the National Anti-Corruption Unit for their assistance in producing this report. We also thank all those who have shared their knowledge of the subject area and provided valuable comments on the report.

Two focus group interviews were conducted, one with Gunnar Stetler, Director of Public Prosecution and Head of the National Anti-Corruption Unit, and Christer van der Kwast, former Director of Public Prosecution and Head of the same National Unit; and one with Martin Kruger, Head of KPMG Forensic in Sweden, and Erik Skoglund, Head of Fraud Investigation & Dispute Services (in the Nordic region) at Ernst & Young. Staffan Andersson, associate professor in Political Science at Linnaeus University, acted as peer reviewer for the original Swedish report.

Stockholm, July 2013

Erik Wennerström
Director-General

Lars Korsell
Head of Unit

Summary

Bribes and abuse of power

Corruption can take various forms, yet the root is always the same: the abuse of power. In receiving bribes and rewards, bribe takers abuse their power and position, and that is precisely what the bribe giver wants – that bribes and rewards will influence them to abuse their power and position.

The abuse of power is also possible through such crimes as embezzlement or fraud. In these instances, no bribe giver is necessary for personal “reward”. But the core of corruption is bribes or rewards, and the crimes are bribery and taking a bribe.

This study describes reported corruption, based on the cases found at the National Anti-Corruption Unit. The material studied covers closed corruption cases received between 2003 and 2011. This encompasses a total of 684 closed cases and 1 248 alleged perpetrators.

Risks in focus

The cases registered with the National Unit provide an overall picture of visible corruption, that is, the corruption that is discovered and subsequently reported.

However, because corruption is difficult to discover, the National Unit’s cases reflect only part of the truth about Swedish corruption. Besides this, organisations might also exercise moderation in reporting corruption. The National Unit’s cases are therefore an imperfect indicator with respect to the scope and distribution of corruption, both in the public sector and as compared with trade and industry. On the other hand, the cases do provide a good insight into the professional groups in which bribe givers and bribe takers are found, the contexts in which corruption occurs, what the bribe consists of and what bribe givers want to achieve with their bribe. By means of the National Unit’s cases, this report is able to highlight *risk factors for corruption*.

Visible corruption is not on the rise

The series of bribery scandals has led to corruption becoming an increasingly important issue in today's society. However, this increased attention is not reflected in a greater number of cases at the National Unit. The result of the study instead shows that the number of cases received is stable over time.

As just mentioned, the flow of cases to the National Unit can hardly be taken as a measure of the actual trend in corruption. It might perhaps be the case that various revelations and scandals have led to increased awareness of corruption, which in turn has resulted in better procedures, guideline reviews and tightened controls. One bold idea is that the problems of corruption might have decreased, especially in the more visible forms that more easily attract suspicion.

Private versus public

In terms of the cases, the bribe taker is typically a person engaged in the central or local government sector, while bribe givers are primarily found in the private sector and among private individuals. Consequently, the typical corruption risk is that persons serving in central and local government are exposed to corruption.

However, one fifth of the alleged bribe takers operate in the private sector. This means that there is also a risk of "business to business" corruption. A reasonable assumption is also that the real corruption within trade and industry is greater than that which is made apparent by the National Unit's cases. The explanation for this would be that the public sector discovers and reports corruption to a greater degree than the private sector.

In associations and foundations, perpetrators are primarily said to be bribe takers.

One fifth is convicted

The number of prosecuted and convicted is stable over time. One fifth of all cases registered with the National Unit lead to a conviction. These cases also include one fifth of all alleged perpetrators.

This may be considered a high proportion, given the difficulty of investigating corruption. This conviction rate is also high considering that a good number of cases consist of general accusations or tip-offs, not infrequently sent anonymously, which are hardly capable of investigation. When these low-information cases are excluded, which would yield a more fair measure, almost one in three alleged perpetrators is convicted.

Swedish corruption plays it simple

The results of the study do not present a picture of corruption where there are complicated transactions by means of intermediaries, overseas accounts, manipulated books and false invoices or other accounting documents. Instead, corruption appears to be relatively simple, where bribes are offered in exchange for services at a local level. It is a case of money, conference travel, technical gadgets, dining and bathroom renovations that rarely exceed a couple of thousand Swedish kronor.

The big money in corruption cases mainly relates to property transactions, inheritances and inflated invoices with subsequent *kickbacks*. The higher amounts usually stand at a few hundred thousand SEK, although there are instances of a million or more SEK being involved.

Besides the difficulty in detecting sophisticated forms of corruption, bribes can also constitute a smaller part of a more comprehensive crime, such as in the case of extensive frauds, where bribes can be included as a lubricant. Such cases, where the corruption is only a minor element of other criminality, are generally investigated by prosecutors other than those at the National Unit, and are therefore not covered by this study.

Bribes usually consist of money or travel

In three of five cases, the bribe only has an economic value. This usually relates to money, especially when the corruption targets persons within central or local government.

Government employees are offered bribes from business owners or private individuals who want to obtain a favourable decision. Municipal employees in elderly care might receive money – sometimes an inheritance – for services that are part of their duties.

The second most common type of bribe has both an economic value and a personal value. This often relates to travel for entertainment, a trade fair or conference, where the bill is paid by the bribe giver.

Predominance of middle-aged male officials

Middle-aged men in official positions are predominant in the National Unit's cases. This applies to both bribe givers and bribe takers. A commonality for bribetakers is that they often have either a position of power or a central role, or significant competence, whereby a decision may be influenced. Not infrequently, the decisions concern procurement, which is a clear risk area for corruption.

In almost half of all the cases, it is persons with decision-making power that receive bribes. They often hold a management posi-

tion, but there are also instances of persons outside of management making decisions that affect the situation of private individuals.

After this, it is persons with direct or indirect influence that have allowed themselves to be bribed. Typically, these are procurers and buyers, but also others who have the right to influence the choice of provider or contractual content. Therefore, from a risk point of view, the conclusion is that the risk of corruption not only applies to formal decision-makers, but that others – persons with influence over decisions – are also in the risk zone.

Government agency and local government employees the risk zone for corruption

Several cases report a well-established bond of friendship between those involved. The close ties between the private sector and public employees – perhaps in particular local government officials – appear to constitute a corruption risk.

The cases show that persons with supervisory and control functions are particularly exposed. This relates to vehicle inspectors at the company Bilprovningen (The Swedish Vehicle Inspection) and to officials considering on-licence applications, registering food establishments or granting building permits. Persons with an influence over procurement have already been mentioned.

Another group in the risk zone is personnel in healthcare and home-help services who are offered gifts or an inheritance by elderly persons needing care in exchange for commitments that are actually part of the employees' duties.

The perennial problems of the construction industry

The construction industry has problems with economic crime and also stands out in this study. Nearly a third of all alleged bribe givers operate in the construction and civil engineering sector. One in five bribe takers in the private sector are also in this industry.

In addition to construction and civil engineering, wholesale and retail trade as well as manufacturing stand out in the National Unit's cases, particularly in a bribe-giving capacity. The category of wholesale and retail trade primarily concerns salespersons. Within the manufacturing category, the bribe givers mostly operate in pharmaceutical manufacturing and in the production or distribution of wines and spirits.

Employees and employers do not report crimes

One third of the corruption cases received by the National Unit have been discovered by private individuals. Second most common is that bribetakers who have declined to receive the bribe

report the incident themselves. After this, it is journalists who dig up suspected corruption. One seventh of all cases arise through anonymous tip-offs.

Employees and employers might discover a suspected crime and then fail to report this or make a complaint. This may, for example, be due to employees being afraid of being perceived as troublesome at work, getting on the wrong side of their superiors or contributing to the organisation, or an accused manager or colleague, becoming a running story in the news. Another example is when the employer opts for a “flexible solution”. Instead of letting it become a case for the police and industrial law, the guilty employee is allowed to resign “voluntarily”, while the employer tries to repair the damage, and life goes on. The risk here is that corruption is swept under the carpet.

Corruption is nationwide, but especially rife in major cities

Stockholm County overshadows the rest of the country with almost half of all the cases, followed by Skåne and Västra Götaland. It is of course a case of demographics, but despite metropolitan dominance, corruption exists all over Sweden. This becomes clear when solely studying the local government sector, where only one in five cases concerns Stockholm. Thus the risk of corruption is “everywhere”.

The material includes around forty cases that have some form of overseas connection. These cases concern employees serving abroad who have allegedly bribed foreign government officials and companies, or wholly or partly Swedish-owned companies abroad that are said to use corrupt methods in their operations.

Brå’s assessment

The National Unit’s cases show that Sweden has a corruption problem that should be taken very seriously because it affects the exercise of authority in individual decisions, affects confidence in the functioning of both the public and private sectors and leads to higher costs for both taxpayers and businesses. Much is also being done to combat corruption, and this report should be seen as a further contribution to this end, especially in that it points out risks.

At the same time, corruption is not to be exaggerated. After all, the National Unit’s cases give the picture of a corruption that, typically, has not assumed an all too serious form. Although corruption has received increasing attention in public debates, the influx of cases is stable, which may indicate that the problems with certain forms of corruption are currently fewer than they have previously been. Great efforts have been made, and are being made, to

review procedures and reduce the scope for corruption, abuse of power and conflicts of interest.

Although anti-corruption measures should be initiated on a broad front, procurement stands out as a particular area of risk – big money leads to big risks – and should be prioritised.

In the future, we will need to know more about the scope and structure of corruption, especially in trade and industry where the state of knowledge is weakest. This applies not least to Swedish companies overseas.

Preventive measures, in seven steps

The analysis of the National Unit's cases leads to the following recommendations for preventive anti-corruption measures in seven steps:

1. *Identify corruption risks:* Conduct a risk and vulnerability analysis (using this report, amongst other aids).
2. *Examine the organisation's existing protection:* Improve the control systems in relation to the risk analysis (allowing detection of crime, deviations and other irregularities through audit, frequent internal controls, random inspections and requirements for invoicing documentation).
3. *Establish or review the organisation's guidelines, policies, job descriptions and procedures* in relation to the risk analysis: Comply with the organisation's guidelines and policies (it is especially important that persons in senior positions lead by example).
4. *Increase knowledge about corruption:* Educate, inform and communicate guidelines, policies and procedures to the relevant personnel, if not to all (especially those with procurement and purchasing duties).
5. *Implement follow-up:* Follow-up should be implemented for (new) control systems, and organisations should also follow up compliance with norms, guidelines and procedures in practice and not only "on paper".
6. *Facilitate tip-offs and whistleblowing:* Establish procedures for reports and tip-offs, designate a contact person and follow up all cases.
7. *Clarity that corruption is not tolerated:* Report crime and be open about how the organisation manages situations in which employees commit corruption or counterparties attempt this.

1. Introduction

Overhauled by reality

Corruption in Sweden was long perceived as a non-issue. Corruption and the misuse of public funds was indeed a reality, though elsewhere, often far removed. There were surely those who sensed that Swedish companies acted differently overseas than at home. In its time, the Bofors scandal involving howitzers to India was a wake-up call and an eye-opener (Bratt 1988). Since then, several major Swedish companies have been accused of “doing as the Romans do”.

Also, the misuse of public funds no longer comes as a surprise (Wångmar 2013, Johansson 2004). The autocratic attitude of Motala politicians and their disrespect toward municipal funds in the 1990s is an example followed by other similar incidents (Citron 1999, Wångmar 2013).

But every generation has its scandals, and past events are soon forgotten (Korsell 2005). Then it explodes onto the scene again, most recently with the Systembolaget (is a government owned chain of liquor stores) bribe scandal. A number of store managers secured exposure for certain products in return for personal reward. Unusually for individual high-profile scandals, this is also visible in the crime statistics, with a clear peak in the curve for reported crimes. There was a series of prosecutions, and this contributed to the statistical outcome.

In Gothenburg, reports of corruption in municipal administrations and companies came thick and fast (Wångmar 2013). The term “Gothenburg spirit” has thus acquired a new and less flattering sense.

At the time of writing, the National Unit has commenced a prosecution against, among others, a former property manager at the Prison and Probation Service for having funnelled huge sums to private companies in connection with prison construction. This may be seen as an illustration of it being easier to build escape-proof prisons for traditional perpetrators than to protect the

Prison and Probation Service budget from economic crime at the core of its own administration.

These recent events have contributed to the depiction of corruption as a serious and growing societal problem that in part leads to increased costs, distorted competition and damage to confidence and shared values (Govt. Bill 2011/12:79, Statskontoret 2012:20, IMM 2012a).

However, the authorities have not been standing idly by, but are mobilising against corruption. The Swedish Prosecution Authority took an early lead in forming the National Anti-Corruption Unit, which since 1 July 2003 processes the entire country's cases concerning the giving and taking of bribes and closely related corruption.

In January 2012, the Police established its National Corruption Group. The purpose of this new group is to be able to combat corruption in a more effective and more coordinated manner.

The Swedish Association of Local Authorities and Regions has an anti-corruption network, and the central government administration has also taken initiatives to improve its management.

Despite the increasing profile of the corruption problem, the focus as a rule is mainly on individual instances, while there is a shortage of general descriptions of corruption in Sweden and of the locations of the risks. An exception to this is the works of Docent Staffan Andersson (Andersson 1999, Andersson 2002, Andersson 2008). There are also a number of other works that should receive mention (Jacobsson & Wästerfors 2003, Thelander 2006, Brå 2007:21, Brå 2010:9, Åkerström 2011, QoG 2012, Statskontoret 2012, ESO 2013:2). The intention of this report is to provide an overview based on the National Unit's cases.

An “eye for bribery”?

The increasing profile of corruption in Sweden has meant that what was once considered a gift is today being zoomed in on and shown to be something suspect, according to Malin Åkerström (2011). She argues that it is with an “eye for bribery” that acceptable gifts and signs of hospitality are transformed into crimes.

She describes a Sweden where local politicians are being persecuted in the press after being invited on a study trip abroad by a construction company, where the study visit itself is cancelled, though not the entertainment; where media pressure pushes prosecutors to indict and courts to convict; where representatives of a state-owned company compare exposed employees to an abscess; where an auxiliary nurse is convicted of taking a bribe after receiving SEK 5,000 from a female patient towards the purchase of a son's moped (but the power elite's paid luxury travel passes unnoticed); where lawyers are convicted of bribery after present-

ing a fruit basket (worth SEK 200) and theatre tickets (worth SEK 950) to court officials. In this way, the “eye for bribery” reaps its victims.

There is also another narrative. This is of a Sweden where authorities tighten their procedures to combat corruption and conflicts of interest; where the media takes its responsibility by scrutinising the powers that be (such as Mayors); where prosecutors investigate a complaint from a patient’s daughter and find it improper that money has been passed to an auxiliary nurse with a duty of care towards the mother; where court secretaries stand up for their integrity and report “gifts” because they have a position of financial power in that they allot assignments to private legal practitioners.

There are also low-key instances of flexible solutions where fruit baskets, chocolates and cakes intended for individual officials are placed in the personnel room to be enjoyed by all the employees. Or where parcels are returned and officials tactfully decline or in some other way extricate themselves from awkward situations.

Could it be that, thanks to the “eye for bribery”, organisations are guarding their integrity to a greater degree than previously, at the same time as making some accommodation for hospitality and gifts. It is simply a case of using the “eye for bribery” to distinguish between organisations. The courts’ exercise of authority demands a significantly stricter approach as compared, for example, with the situation of a municipal official responsible for trade and industry.

Purpose and questions

The purpose of this report is to identify risk factors for corruption and their corresponding countermeasures. The risk factors have been identified on the basis of the National Unit’s cases and are described from the perspectives of individual (function), structure (sector/industry/organisation) and procedure (how the crimes are committed/the bribe and the service in return). The overarching questions are:

1. What are the risk factors and risk environments for corruption?
2. Which persons practise corruption and what are the risks of being corrupted?
3. In which sectors or industries are the perpetrators to be found?
4. What does the bribe consist of and which services in return is the bribe intended to achieve?
5. Which crime prevention measures can be introduced in the work against corruption?

Definitions

Definition of corruption

In a previous report, Brå defined corruption as the abuse of power (Brå 2007:21). By receiving bribes, bribe takers abuse their position of power, which is consistent with the way the National Anti-Corruption Unit specifies the term. Transparency International – whose definition is perhaps the most common – also sees corruption as the abuse of entrusted power for private gain or an interest close to the perpetrator (TIS 2012).

Although bribes and improper rewards are central, corruption in the sense of abuse of power can also manifest itself as misuse of office, embezzlement, fraud and breach of trust against a principal.

Characteristic of corruption is the downward slope from the legal to the illegal. The grey areas are considerable. Moreover, the perception of corruption changes over time. The exchange of gifts and services is usually seen as a sign of gratitude and generosity. In today's society, with its heightened awareness of corruption, there is a conflict in the perception of gifts, that were previously considered social exchanges, but are now called into question (Åkström 2011).

Definition of bribe

“A bribe or improper reward is constituted by benefits of various kinds” (SOU 1974:37, p 141). In practice, this means that a bribe can consist of virtually anything that is improperly *offered* (bribery) or *received* (taking a bribe) for an assignment or a service. It is already a punishable offence to offer or demand an improper benefit, even where this does not actually become a reality. The provisions on bribery and taking a bribe are found in Chapter 10, Sections 5a and 5b of the Swedish Penal Code.

Corruption is a form of unlawful influence

Corruption in the form of bribes and rewards is one way of exerting *unlawful influence*. The bribe giver wants the bribe taker to act in a certain way, remain passive or provide information. Other forms of unlawful influence are threats, violence, harassment and malicious damage.

In a series of reports, Brå has examined unlawful influence on various categories of persons in authority, but also on witnesses and victims, as well as on entrepreneurs (Brå 2005:18, Brå 2008:8, Brå 2009:7, Brå 2009:13, Brå 2009, Brå 2012:12).

Definition of risk factors and risk environments

Since corruption is studied from a risk perspective, the concept of risk is central to this report.

Risk may be described as a measure of the probability that something negative will occur.¹ In the case of corruption, the direct damage is often of an economic nature. However, in the long term, the indirect damage is of greater significance. Corruption does not only lead to an inefficient economy, but also affects confidence in the criminal justice system and other authorities, as well as confidence in society in general. This ultimately impinges on democratic society (RiR 2006:8).

Risk factors denote circumstances that risk leading to corruption, while risk zones denote areas that are at risk of being affected by it. The definition is based on Andersson (1999), who states that risk areas need not be characterised by any prevalence of corruption. Rather, these are areas that offer opportunities for corruption, or where suspicions of corruption are often raised.

Definition of sectors and actors

Many places in the report present the material according to the sector in which the involved parties operate, as follows:

- *Central government sector* refers to central government agencies and elected representatives who are not regional or municipal politicians.
- *Local government sector* is the collective term used here for municipalities, regions, county councils and companies owned by municipalities or county councils.
- *Public sector* is the collective term for both the central and the local government sectors.
- *Private sector* refers to privately owned companies.
- *Private individuals* occur to some extent in the study, as do *associations and foundations*.

The bribe giver is the person who is alleged to be offering a bribe. *The bribe taker* is the person accused or suspected of having received a bribe. The collective designation for bribe givers and bribe takers in this report is *perpetrators*, regardless of whether they are formal suspects or only accused of crime.

¹ "In the technical sense, risk may be defined as the probability of a specified circumstance (risk source) leading to a specified undesired event or effect within a specified period of time. The definition of risk includes two primary components: *the probability of an undesired consequence of an event and the magnitude of the consequence.*" risk. Original Swedish from <http://www.ne.se/lang/risk>, Nationalencyklopedin, retrieved 14/09/2012.

Report outline

After this introductory chapter there follows a shorter statistical presentation of the National Unit's cases (Chapter 2). Subsequently, there are analyses of risk factors and risk areas, spread over three chapters. These examine the organisations and industries in which corruption occurs (Chapter 3), what forms the bribe and its service in return might take (Chapter 4) and who the perpetrators are (Chapter 5). Towards the end of the report comes a description of those who discover and report corruption (Chapter 6), followed by the conclusions of the report (Chapter 7). Finally, there is a graphical representation of risk factors and countermeasures from the previous chapters (Chapter 8).

Material and method

The study's data consists of closed corruption cases received by the National Anti-Corruption Unit from 2003 and which were closed no later than 31 December 2011. This is a total of 684 closed cases with 1 248 alleged perpetrators. The background to the present study is that Brå, in preparation for an earlier report, had reviewed the National Unit's cases from 2003 to 2006 (Brå 2007:21). The cases subsequently received by the National Unit were then investigated in conjunction with Brå's production of documents for a work on corruption in the local government sector (Statskontoret 2012:20).

In reviewing the cases, variables from a template were encoded in a computer programme for statistical analysis. Appendix 1 provides a detailed description of the study's 66 variables (both quantitative and qualitative).

It should be added that many cases have no counterparty, that is, neither a bribe giver nor a bribe taker. The analyses referring to the number of cases (not the number of alleged perpetrators) are based primarily on the bribe taker. There is never a bribe taker in instances where a bribe giver has been refused by the recipient.

In several cases, there is no information on details such as where the alleged crime has taken place, who is suspected of having committed the crime and how it has been carried out. These internal missing values has been excluded in all of the figures, but is presented in the report's tables. However, the loss is always given in all the diagram and table headings by stating how many cases or persons are included in the respective presentation. At the same time, this means that the number of persons or cases (n) presented in a table or diagram varies depending on how much information we have been able to encode from the respective case.

The study is particularly valuable in that it is a comprehensive study covering the entire case history of the National Anti-Cor-

ruption Unit. However, readers of the report should be aware that, just as with other studies based on agency material, there is a reality outside of the cases. This reality also encompasses corruption cases that have never been discovered and crimes that have not been reported (Brå 2005:18, Brå 2009:7). It is reasonable to assume that what is discovered and reported also differs depending on the organisation in which the crimes occur (Korsell 2003).

The following chapters will present statistics on various factors by private sector, local government sector, private individuals and foundations/associations. This division is based on the cases themselves. There is of course some doubt as to how well the presented data corresponds to actual corruption. However, a statistical presentation does highlight the risk factors that this report aims to illustrate, such as different areas of decision-making, various organisational functions and different types of bribe. These risk factors differ slightly depending on whether they are found in the private, local government or central government sectors, among private individuals or foundations/associations.

Although the National Unit has a nationwide responsibility for managing corruption cases, corruption can also be a part of investigations that deal with completely different crimes. For example, a tax official or an administrator at the Swedish Social Insurance Agency might have received a gratuity to participate in a large-scale fraud, where large sums are channelled out as excess VAT or attendance allowance. The corruption aspect of these cases is only one element of the criminality and is entirely subordinate to the extensive fraud. Such cases might be processed outside the National Unit and are therefore not included in the present study. A forthcoming Brå report, on “strategic insiders”, will shed light on the problem of corruption targeting the exercise of authority and the link to other criminality (Brå December 2013).

Focus group interviews

As a complement to the analyses of the reviewed cases, two smaller focus group interviews (Denzin & Lincoln 2008) were also conducted, both with two persons. One was held with the present and former heads of the National Anti-Corruption Unit, while the second was held with two persons in charge of corruption issues at two different auditing and consultancy firms (see the Preface for further details).

2. Some statistical information

Based on the influx of cases to the National Unit, is corruption increasing or decreasing? What types of crime are hidden behind the National Unit's cases? In which organisations are the crimes committed? What is the geographical distribution of the cases? How many cases lead to a preliminary investigation and conviction? What are the penalties imposed? These questions are answered in this general, informational chapter.

The trend in cases over time

The study encompasses a total of 684 *closed* cases received by the National Unit between 2003 and 2011. On average, this is 76 cases per year.

Figure 1 shows that the total number of *received* cases is 824. From 2005 onwards, the National Unit registers an average of about 100 received cases annually. There has not been any increase in the number of registered cases over time. Despite the fact that corruption has gained a higher profile in society, the influx is – surprisingly – somewhat stable.

In an ongoing Brå project on corruption targeting persons in authority (“strategic insiders”), the results from a series of interviews suggest that “it was worse in the past”. In broad terms, the interviewees believe that the authorities have seen a tightening of procedures and increased professionalisation. There has probably also been a similar development within trade and industry. Overall, this would mean a higher degree of inoculation against corruption and conflicts of interest. This in turn leads to the bold question of whether the problem of corruption is not less today than in the past. This would be such forms of corruption that are reasonably visible and have a real risk of discovery.

The great difference between the two lines in Figure 1 – the present study and the National Unit's own registration – is due to changes in how the number of received and archived cases is man-

aged. The cases were previously handled by another prosecution office.²

The explanation for the increasing gap between received and closed cases is that the more recent a case is, the less likely it is that it has been closed. Many of the National Unit's cases take time to investigate. Furthermore, most of the convictions are appealed, which entails the possibility of the cases entering a protracted legal process.

Figure 1. The total number of cases received by the National Anti-Corruption Unit compared with the number of closed cases reviewed by Brå, 2003–2011 (n = 824, 684).

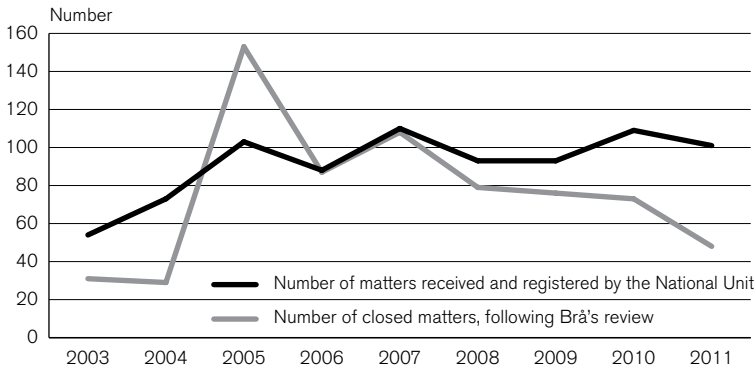


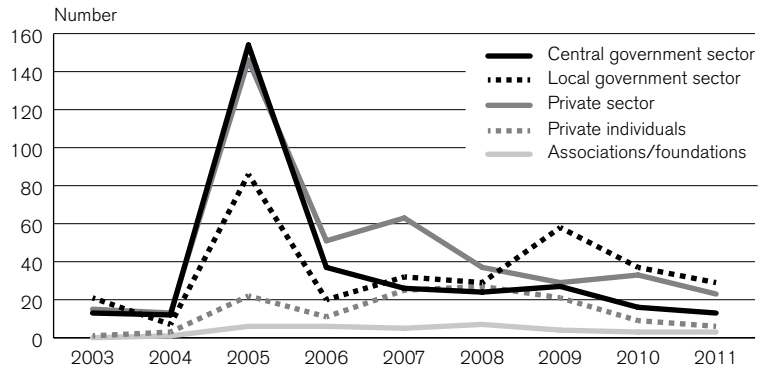
Figure 2 describes the trend in the number of alleged perpetrators by the sector within which they operate. Figure 2 also includes perpetrators who are private individuals or have links to associations or foundations. As with the previous diagram, the result shows that an unusually large number of cases and perpetrators were registered in 2005, which is in part due to the Systembolaget corruption scandal.

Aside from the year 2005, the number of alleged perpetrators is stable over time. With the exception of the local government sector, the trend is even downward. On closer examination, the local government increase can be linked to two cases in 2009.

A previous Brå study shows that municipalities and county councils follow a steady downward trend from 2007, with the exception of companies owned by municipalities and county councils, which show an annual increase from the same year (Appendix 4 of Statskontoret 2012:20).

² The differences in the number of registered cases, according to the National Unit's and Brå's reviews, are due to registration errors and duplications, and to around forty registered cases. Since 2005, the National Unit has received a total of 17 reports requesting legal aid from the EU's joint organisation for prosecutors, Eurojust, of which one case consists of 24 sub-reports, each with its own reference number. Of these 17 reports, 8 were received in 2011, where the gap is greatest.

Figure 2. The number of perpetrators over time by sectors, private individuals and associations/foundations, 2003–2011 (n = 1 211).



Corruption is mainly discovered in major cities ...

The cases have been categorised geographically according to the counties in which the police report was made or where the alleged crime was committed. The description is primarily based on the bribe taker.³

Stockholm County overshadows the rest of the country, with 45 per cent of all cases, and the result cannot be considered to be due to a higher proportion of complaints without substance. A comparison⁴ between Stockholm and other counties shows that cases in Stockholm lead to a preliminary investigation to an equally high degree as cases in other counties. The result is the same when compared with the number of decisions to prosecute.

After Stockholm comes Skåne County with 11 per cent, closely followed by Västra Götaland with 10 per cent. For other counties, the percentage is 4 or lower. In relation to their population, the three leading counties account for about half of Sweden's population and about two thirds of all cases.

... but is present throughout the country

Despite the dominance of metropolitan areas, crimes of corruption occur throughout the country (see Table 1). Stockholm dominates for all organisation types, except in the local government sector,

³ The Systembolaget scandal is not included in the table because the crimes took place all over Sweden. However, the outcome is unaffected because, despite the many persons involved, it only constitutes a single case.

⁴ The data was cross-tabulated in SPSS in order to examine differences between the two groups, Stockholm and other counties.

Table 1. Geographical distribution of the matters in per cent by sectors, private individuals and associations/foundations, 2003–2011 (n = 547).

County	Central government sector	Local government sector	Private sector	Private individuals	Associations/foundations
<i>Total number of matters (n)</i>	130	190	134	75	18
Blekinge	1	1	0	0	0
Dalarna	1	2	1	1	6
Gotland	1	1	1	0	0
Gävleborg	1	3	2	2	6
Halland	1	2	3	1	6
Jämtland	0	2	0	0	0
Jönköping	1	3	0	1	0
Kalmar	1	3	1	2	0
Kronoberg	0	1	1	1	0
Norrbottn	3	1	0	1	0
Skåne	6	12	16	8	0
Stockholm	52	31	52	49	70
Södermanland	2	4	2	3	0
Uppsala	3	2	1	8	6
Värmland	3	3	4	3	0
Västerbotten	2	1	1	0	0
Västernorrland	2	1	1	3	0
Västmanland	3	5	1	4	0
Västra Götaland	12	13	8	4	0
Örebro	3	2	2	5	0
Östergötland	2	7	3	4	6
All	100	100	100	100	100

with at least half of the cases. For the local government sector, the geographical distribution is much greater. The distribution is greater for municipalities compared with county councils and companies owned by municipalities or county councils. Only 19 per cent of the municipal cases relate to Stockholm. Other counties where municipalities have a high proportion of cases are Västmanland (19 per cent), Västra Götaland (12 per cent), Kalmar (11 per cent) and Skåne (10 per cent). However, Stockholm dominates in cases relating to county councils and companies owned by municipalities or county councils.

Corruption over national borders

The material includes a total of 43 cases (6 per cent) that have some form of overseas connection. The private sector accounts for nearly two thirds (63 per cent) of these cases. Some of the cases concern employees serving abroad who have allegedly bribed foreign government officials and companies. Other cases relate to wholly or partly Swedish-owned companies abroad that are suspected of using corrupt methods in their operations. In a few cases,

overseas suppliers are also said to have offered bribes to employees in Sweden.

The remaining proportions with an overseas connection consist of central government cases and concern development assistance or cases where elected representatives, consultants, ambassadors or researchers are alleged to have committed crimes whilst carrying out their duties. These cases mainly relate to types of crime such as misuse of office, fraud and breach of trust against a principal.

Brå has previously made the assessment that cross-border corruption as a result of globalisation is a significant risk factor (Brå 2007:21). Some of the reasons, apart from the abuse of power, greed and ignorance, are the culture clashes that may arise. This might be concerned with corruption being institutionalised and a part of the prevailing culture. Paying a bribe to government employees to obtain help with a service that is part of their duties is perhaps something that “everyone” does (Wåsterfors 2004, Thelander 2006).

There is therefore every reason for corporate managements in Sweden to be alert and keep a watchful eye over those parts of their own organisation that are located in countries with widespread corruption. At the time of writing, TeliaSonera is being investigated for having paid bribes in order to be considered for telecommunication services in Uzbekistan. If such an enterprise, largely owned by the Swedish central government, turns out to be involved in corruption, the damage will be very great, not least through the loss of legitimacy.

Types of crime in the cases

The most common alleged corruption among all the cases registered at the National Unit is taking a bribe (48 per cent), followed by giving a bribe (33 per cent), as shown in Table 2. However, for 70 alleged perpetrators, no crime has been classified. This is explained by a lack of information about the alleged criminality in reports and tip-offs.

Distribution of bribe givers and bribe takers

The distribution of bribery and taking a bribe is illustrated by Figure 3, broken down by those sectors in which the alleged perpetrators operate.⁵

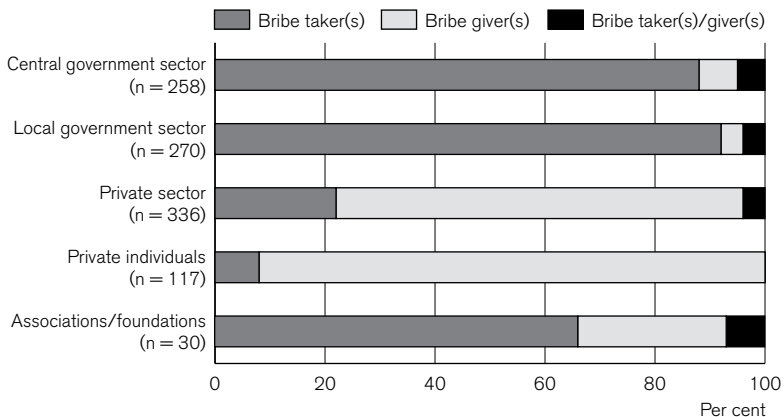
There are clear differences between the type of crime and organisation. Based on the National Unit’s cases, the bribe taker is typically a person operating in the central government or local government sectors.

⁵ The figure excludes other types of crime.

Table 2. The number of alleged corruption in the cases by perpetrator, 2003–2011 (n = 1 248).

Type of crime	Number	Proportion (%)
Taking a bribe including gross crime and complicity	592	48
Giving bribes ⁶ including gross crime and complicity	405	33
Taking or giving a bribe	40	3
Breach of trust against a principal incl. attempted crime, gross crime and complicity	68	4
Crime classification pending investigation	41	3
Fraud including attempted crime, gross crime and complicity	31	3
Misuse of office including gross crime	23	2
Other	19	2
Loss (no crime classified)	29	2
Total	1 248	100

Bribe givers are to be found in the private sector, but also among private individuals. The same is true among the perpetrators who operate in associations and foundations.

Figure 3. The proportion of perpetrators by sectors, private individuals and associations/foundations, 2003–2011 (n = 1 011).

Crimes other than bribery or taking a bribe

For the 141 persons not accused of bribery or taking a bribe, the abuse of power has taken other forms: breach of trust against a principal, fraud, misuse of office, false certification and falsification of a document. Table 3 lists these other types of crime within each sector, as well as for private individuals and associations or foundations.

⁶ Called "bribery" before the new bribery legislation entered into force in 2012

Table 3. The proportion (%) of other alleged corruption crimes in the matters by sectors, private individuals and associations/foundations, 2003–2011 (n = 137).

Type of crime	Central government sector	Local government sector	Private sector	Private individuals	Associations/foundations
<i>Number of persons in total (n)</i>	42	35	50	6	4
Breach of trust against a principal	39	57	75	0	100
Misuse of office	32	25	3	0	0
Fraud	24	9	8	33	0
Other ⁷	5	9	14	67	0
Total	100	100	100	100	100

Almost one out of three cases lead to prosecution

Of the 684 cases reviewed by Brå, 39 per cent never lead to a preliminary investigation. Of the remaining cases where a preliminary investigation is opened (417), 43 per cent are withdrawn. In the remaining 238 cases, the preliminary investigation leads to prosecution.

The reason why so many cases are withdrawn, or do not even lead to a preliminary investigation, is that many reports contain too little information to allow investigation. As previously mentioned, these reports are categorised as “general complaints”.

In terms of alleged perpetrators, 27 per cent do not become the subject of a preliminary investigation. In 44 per cent of cases, the preliminary investigation is withdrawn, but for 29 per cent of the perpetrators, the case leads to prosecution.

Table 4 shows the distribution of the number of perpetrators and how many that pass through the various stages of the legal chain.⁸

Chapter 6 describes those who discover and report corruption.

⁷ Other crimes refers to falsification of a document, false certification, obstruction of tax control, embezzlement, industrial espionage and crimes against the Act on certain international sanctions.

⁸ The material contains 37 alleged perpetrators in cases that do not state the sector in which the persons operate. None of these persons have been prosecuted.

Table 4. Distribution of the number of perpetrators, prosecuted and convicted, by sectors, private individuals and associations/foundations, 2003–2011 (n = 1 211).

Number of persons	Central government sector	Local government sector	Private sector	Private individuals	Associations/foundations
<i>Number of perpetrators in total</i>	321	319	411	125	35
Preliminary investigation not opened	76	97	105	19	19
Preliminary investigation withdrawn	112	184	173	56	13
Preliminary investigation opened and stands	133	38	133	50	3
Number prosecuted ⁹	131	38	133	50	3
Number convicted ¹⁰	109	26	91	39	2

Judgments and sanctions

Just over one fifth (22 per cent) of all alleged perpetrators in the cases are convicted. This is a relatively high proportion considering the total number of cases that wholly or partially lack substance as to the crime and persons involved. When these low-information cases are excluded, almost one in three alleged perpetrators are convicted.

Table 5 describes the types of crime of which the perpetrators are convicted within each sector (including private individuals and associations/foundations) as well as the sanction. The result shows that the crime of taking a bribe greatly dominates the number of judgments, and these primarily relate to employees within the public sector. This comes as a consequence of the conviction of a large number of Systembolaget employees. Within the central government sector, about one third (32 per cent) of all alleged perpetrators have been convicted of taking of bribe, of which Systembolaget employees account for 72 per cent of the judgments.

In terms of percentage, private individuals are convicted to an equally great extent as central government employees. Of a total of 123 private individuals alleged to have committed a crime, 40 persons have been convicted. This is equivalent to one third (33 per cent).

The most common sanction is day-fines, followed by a conditional sentence that is often associated with day-fines. In some cases, damages have also been awarded. Few receive prison sentences

⁹ The difference between the number prosecuted and the number of preliminary investigations that are opened and stand refers to two persons granted abstinence from prosecution.

¹⁰ The difference between the number prosecuted and the number convicted is a total of 88 persons.

Table 5. Number of judgments for the different types of crime and for type of sanction by number of perpetrators and sectors, private individuals and associations/foundations, 2003–2011 (n = 267).

	Central government sector	Local government sector	Private sector	Private individuals	Associations/ foundations
<i>Number of judgments in total</i>	109	26	90	40	2
Type of crime in the judgment					
Taking a bribe	101	20	16	0	1
Giving a bribe	0	0	48	36	0
Misuse of office	3	2	0	0	0
Breach of trust against a principal	0	0	9	0	1
Fraud	5	2	3	1	0
Other types of crime	0	2	15	3	0
Sanctions					
Day-fines	89	12	30	20	2
Conditional sentence	13	12	39	4	1
Imprisonment	3	2	16	11	1
Other ¹¹	4	0	6	5	0

– only 12 per cent of those convicted for corruption – and for about half those receiving prison sentences, the sentence is imprisonment for at most one year.

Those convicted are usually bribe takers in the public sector

Even if the Systembolaget employees are completely disregarded, more persons are still convicted of corruption among central government employees than in the local government sector (30 persons compared with 26 persons).

The reasons why more bribe takers than bribe givers are convicted

As previously mentioned, it is more common for bribe takers to be prosecuted and convicted than it is for bribe givers. Bribe takers also dominate in the cases, which contain 505 alleged bribe takers compared with 302 bribe givers. The proportion of prosecuted persons among the bribe takers is 33 per cent compared with 22 per cent among the bribe givers. However, the difference is insignificant for the number of convicted persons, 29 per cent compared with 27 per cent.

¹¹ Other sanction refers to forensic psychiatric care, the summary imposition of a fine and fines.

There may be various reasons for why more bribe takers are reported and prosecuted than bribe givers. Public sector employers submit police reports to a greater degree than those in the private sector. The public sector is more governed by norms and is therefore more inclined to make reports. For example, the public sector has certain statutory obligations to report crimes. It might also be “easier” to prove that bribes and rewards have been received than that they have been offered or presented.

One in three judgments are appealed

About one third (28 per cent) of all district court judgments are appealed. It is usually the convicted person who appeals, but there are also instances of the prosecutor proceeding. By its very nature, corruption has large grey areas (Andersson 1999). What constitutes a punishable offence is not obvious, and for this reason there is a legal argument that makes it particularly interesting to appeal. Many persons who have been convicted might actually consider themselves to be innocent, or at least perceive that there were good reasons behind their actions (Brå 2007:21).

Moreover, not infrequently, those who appeal are persons with positions to defend and the resources to do so. As they are often first offenders, they might also have good reason to believe that they have much to lose if they are convicted. It is a question of reputation, position and career.

It may also be worth appealing, both for the person convicted and for the prosecutor. The court of appeal's judgments include acquittals, milder or more stringent sanctions as well as convictions for more crimes than in the district court's judgment.

3. In which sectors and industries do the crimes occur?

Where does the corruption take place? Which sectors and industries are affected? What are the risk factors? What can be done to prevent corruption? These questions are addressed in this chapter.

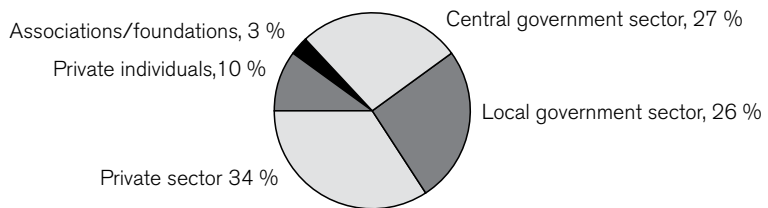
Corruption in different sectors

Figure 4 shows the distribution of alleged perpetrators in different sectors. The diagram also presents private individuals as well as associations and foundations.

The majority is found in the public sector, where the central and local government sectors have roughly equally great proportions of alleged perpetrators. As mentioned earlier, this group consists of public employees who are mainly alleged to have received a bribe.

Taken as a single group, the most individuals are found in the private sector, which largely consists of bribe givers. The remaining proportions are private individuals, who for obvious reasons are not associated with any sector or industry, and the few that belong to associations or foundations.

Figure 4. All perpetrators by sectors, private individuals and associations/foundations (n = 1 211).



Central government sector

The National Unit's cases include 322 accused persons in the central government sector. Of these, 47 per cent work at a government agency, such as the Swedish Armed Forces, the Prison and Probation Service, the agencies for road administration and air navigation services as well as higher education institutions. The cases encompass a total of around 30 different agencies, a few of which are recurring.

The second largest group is employees of state-owned companies (42 per cent), the majority of which refers to Systembolaget. The remaining perpetrators are vehicle inspectors at Svensk Bilprovning, researchers, educators as well as politicians at government or parliamentary level. These latter cases relate to private individuals who have reported ministers coming under an onslaught of media criticism. This is rather a question of expressing discontent than of reporting crime.

Local government sector

The local government sector has 319 alleged perpetrators. Municipalities dominate at 59 per cent. The alleged bribe takers operate primarily in technical administration (34 per cent), social services (24 per cent) and in planning and construction (17 per cent). In addition, 13 per cent operate in municipal leadership, and 6 per cent are Mayors. Compared with the cases involving politicians at government or parliamentary level, the local government cases at political level have more substance to them. Some of the cases concerning Mayors have been initiated by the media.

County councils account for 24 per cent of the alleged perpetrators in the local government sector and 95 per cent of these persons are active in health and medical care.

The lowest number of persons in the local government sector operates in companies owned by municipalities or county councils (17 per cent). These persons mainly work with property (58 per cent) and with transport and public transport or the supply of electricity and water.

Private sector

The private sector is the largest category (34 per cent) and consists of a total of 410 perpetrators. The majority are alleged to be bribe givers. The result for the private sector is presented below under the heading industries.

Associations, foundations and religious communities

This group is the study's smallest category, consisting of only 35 persons. Of these, a handful of persons are active in a religious

community. The remaining proportions are individual persons in housing associations, trade unions or associations with a focus on finance, manufacturing and consumption. This category consists of about one third bribe givers and two thirds bribe takers.

Private individuals

The group of private individuals in the National Unit's cases is not large, only 125 persons. Characteristic for private individuals is that they have usually offered bribes to central government employees in order to obtain the desired decision, permit or approval. In other instances, they attempt to get the employee to not act. Typically, these are persons who have been caught shoplifting and have then tried to bribe the store detective. The next most common scenario is that they have offered bribes to persons with some other control function, such as police officers, prison officers or vehicle inspectors. In addition to the bribe takers, a number of accessories – mainly on behalf of the bribe takers – have been convicted for their actions.

The elderly and patients who have rewarded personnel in home-help services and nursing staff are for obvious reasons not considered bribe givers in the National Unit's cases, but are instead viewed as at the least approaching the role of victims.

Three risk industries

The National Unit's cases include 410 accused persons in the private sector. This represents 34 per cent of all accused persons in the study and constitutes the largest individual group. Table 6

Table 6. Industry affiliation in the private sector by bribe giver and bribe taker respectively, 2003–2011 (n = 240 and 69 respectively).

Type of industry	Proportion (%)	
	Bribe givers	Bribe takers
Construction and civil engineering	28	21
Manufacturing	21	10
Wholesale and retail trade	19	13
Property	6	9
Water, electricity and cleaning	4	8
Transport and telecoms	4	8
Culture, tourism, sport and the media	4	7
Business services and consultancy	3	5
Financial activities	3	8
Hotel and restaurant	3	3
Other services	3	4
Health and medical care	2	4
Total	100	100

shows the industries in which these persons operate. The number of persons in the private sector who have allegedly given a bribe is considerably greater than that of those who have allegedly received a bribe.

In the National Unit's cases, three industries emerge as particularly exposed to corruption: construction and civil engineering, manufacturing and the wholesale and retail trade. In particular, construction and civil engineering, and wholesale and retail trade are industries that are composed of many companies and that are also important for providing the public sector with goods and services.

Risk factors – sectors and industries

Culture, values and the development of norms

It is not only the leadership that sets the bar for organisational culture, but also the norms that are advocated and, above all, respected. A weak leadership is likely to be visible to the organisation (Prevent 2006). If managers turn a blind eye to cheating with subsistence allowances and the like, there is a risk that employees will also act in a similar way when a supplier invoices for extra hours.

With the change in the public sector and its financing, there has probably been a shift in the development of norms over time. There are several organisations that are currently run with public funds and which at the same time are target and performance-oriented. Many of these operate in the form of limited companies. These enterprises have many business contacts with private companies, something that creates other opportunities for crime as compared with the parent organisations' more management and administrative focus. Companies owned by municipalities and county councils may also be closer to a business-like culture (Statskontoret 2012:20). Over the last ten years, there has also been an increase of approximately 350 in the number of companies owned by municipalities or county councils.

Agencies issuing permits and approvals are particularly exposed

Persons responsible for issuing permits and approvals run the risk of exposure to corruption (Andersson 2002). Activities such as inspecting vehicles, serving alcohol, registering food establishments and granting building permits are part of this risk group.

The National Unit's cases show that vehicle inspectors at the company Bilprovningen are continually offered bribes. Since 1 July 2010, Bilprovningen no longer holds a monopoly position. Although vehicle inspection is now subject to competition, there

should continue to be a corruption risk because it still concerns control and approval.

Persons who work closely with others in a position of dependence

One group that is exposed to bribes is persons whose duties bring them into contact with the sick and elderly, who are greatly dependent on others. These persons needing care might offer gifts to personnel in home-help services and nursing staff for functions which are part of their duties. As a rule, these bribes consist of money, sometimes through a will. The National Unit's cases include several instances of rule violations by home-help employees. Examples relate to the perpetrator having had access to the elderly person's account or having been in a position to acquire the elderly person's home at a price below the market value.

Means and opportunities

For businesses that are involved in procurements and sign contracts, two main areas of risk may be discerned. The first is major procurements covering infrastructure, such as roads, schools and government buildings, for the obvious reason that these projects involve a large amount of money and are important for large companies.

Another risk area is the procurement of lower-level services of a more continuous nature, such as refuse collection or property maintenance. This area often sees small and medium-sized enterprises sign framework agreements with the municipality or municipal companies. For a smaller business, an agreement with the municipality might be the difference between bankruptcy and continued operation as a local contractor.

Construction and civil engineering dominates

In previous studies, the construction and civil engineering industry has also been identified as having problems with corruption and other economic criminality.¹² Also among the National Unit's cases, most perpetrators in the private sector operate in construction and civil engineering.

The risk factor is that the organisation consists of projects, and it is continually important to be considered for new projects. For this reason, firms compete for contracts, both from external clients and internally within the industry, in order to get their share of the cake.

¹² SOU 1997:111, SOU 2002:115, van Duyne and Houtzager 2005, Brå 2007:27, Brå 2011:7.

The competition for construction projects may involve bribes being offered and received at several stages – a subcontractor who bribes the principal contractor who in turn might bribe the client (similar to the chain of events in the story of the old woman and her pig). The situation is fully possible, especially as there is already a culture of corruption in the unreported part of the industry.¹³

A survey conducted by the trade union Ledarna shows that the majority (64 per cent) of construction managers state that a supplier, contractor or consultant has offered bribes in the form of products or services in order to gain advantages in a procurement.¹⁴ This provides further support for the existence of the risk of corruption in the construction industry.

Manufacturers have much to gain

Within the manufacturing category, the bribe givers are primarily found in the pharmaceutical industry or among producers and distributors of wines and spirits. The latter were involved in the Systembolaget scandal. Where the construction industry is concerned, it is also a case of competitive companies supplying to a few actors. Here, it is all the more important to be considered for contracts.

Less common in the National Unit's cases are vehicle manufacturers, the paper industry and telecoms companies.

Wholesaler and retailers have “fun” things to offer

Within the wholesale and retail trade category, there are persons selling construction tools and machinery, office supplies, white goods, electronics and clothing.

What these salespersons have in common is that they compete to supply their goods while they at the same time are able to offer items that are attractive to the bribe taker straight from the shelf. For example, those selling office supplies might offer their customer contact an iPod in exchange for ordering a pallet of paper. Few authorities or companies have use for a digital music player, so the iPod ends up in the purchaser's own pocket. The invoice for the ordered paper is then inflated because someone has to pay for the “delivery on the side”. The loser is in this instance the buyer's principal, who has unwittingly had to cover the cost of the bribe (cf. Brå 2011:7).

When there are many companies to choose between

Other risk industries, which have less presence in the National Unit's cases, are IT firms, offering various consultancy or business

¹³ Brå 2011:7.

¹⁴ Byggchefsbarometern 2011.

services, and staffing agencies, transport companies, educational associations and cleaning firms. These risk industries have also been noted in previous research (Brå 2010:9), which also mentions foodstuffs and laundries.

One of the reasons why these types of companies are in the danger zone is the great number of suppliers in the same industry, as in the construction industry, that competes with each other. A contract with the municipality or a large government agency can secure the immediate future of a business.

Measures – sectors and industries

Have an open dialogue about corruption in the workplace

A first step is to talk about corruption and other irregularities before it affects the organisation, instead of denying that it can affect all types of businesses and activities. One way to demonstrate this in practice is by not suppressing the corruption cases that are discovered. Conducting investigations and holding the guilty accountable shows – both internally to employees and externally to suppliers – that the organisation takes corruption seriously.

Introduce or clarify ethical guidelines

For those companies that do not have appropriate guidelines, the Code of Business Conduct can serve as a valuable basis to work to. This code supplements the reformed bribery legislation which entered into force in 2012 (SOU 2010:38) and is managed by the Swedish Anti-Corruption Institute (IMM). The Code of Business Conduct is intended to provide companies – even publicly owned companies – with guidance about which benefits are acceptable, and has been published on the Institute's website (IMM 2012b).

The simplest solution is to completely rule out gifts to customers and other partners. A less sweeping and more suitable alternative is to only offer simple tray lunches and symbolic promotional gifts, such as pens and key chains. Another suggestion is to never give gifts to individual contact persons, but to the workplace instead. A box of chocolates can be left in the personnel room instead of on the purchaser's desk.

Organisations should make explicit that the aim is never to exert improper influence.

More knowledge about consequences and myths relating to corruption

There is some research to suggest that increased awareness and debate on the consequences of corruption might have a moder-

ating effect on corruption (Bergh, Erlingsson & Sjölin 2009). For this reason, industry associations, in cooperation with the police, municipalities and government agencies, can work together and organise training courses, seminars and the like, in order to provide information about the harmful effects of corruption and to discuss myths such as “everyone else does it”.

Develop employee surveys

The perception of culture and norms among employees can be gauged by means of surveys in which questions are asked about the employees’ knowledge of operational guidelines and policies to combat corruption and irregularities. The survey may also focus on how guidelines and policies are followed and the attitudes that exist. In this way, problem areas can be identified.

It is especially important to monitor the “temperature” of the organisation in the event of major changes, such as restructuring. When people feel it is like musical chairs, dissatisfaction might lead to corruption as well as to an increase in the opportunities for crime.

Bureaucracy may include cumbersome and time-consuming methods

In these times of frequent corruption scandals, there is a tendency for municipalities and other organisations to adopt a belt-and-braces approach in order to demonstrate decisiveness against internal irregularities. In a classic study, the American criminologist Donald Cressey (1953) stated that although it would be possible to create routines so rigorous that it would no longer be possible to embezzle, neither would it then be possible to carry on any business. The risk is then that employees will utilise other strategies to get the business to work and that they will feel compelled to take short cuts to avoid being paralysed. In workplaces where employees feel that there is too much control, bureaucracy and red tape, the result might therefore be an increase, and not a decrease, in corruption. It is therefore necessary to be restrictive in imposing a large number of rules and systems, as this may ultimately have the opposite effect (Anechiarico & Jacobs 1996 in Wästerfors 2004).

4. The bribe and the service in return

What does the bribe or the reward consist of? What is it that changes hands? Are different bribes and rewards targeted at different organisations? What do bribe givers aim to achieve with their corruption? Are there bribe takers who are active and request bribes? What can be done about all this? These questions are answered in this chapter.

Bribes of a purely economic value are most common

Figure 5 gives an overview of the types of bribes occurring in the National Unit's cases. Information of this kind is available in more than two thirds of the cases.

In 63 per cent of the cases, it is purely economic values that change hands. This is largely a question of money in some form: cash, inheritances, vouchers, gift certificates, fees, sponsorships and commissions, bonus programmes and gratuities.

Bribes or rewards also occur as other items of economic value. These are mainly capital goods, including technical equipment and different types of tools, but clothing, jewellery, fruit and confectionery baskets also occur. The same is true of alcoholic beverages. The value of the items varies widely, ranging from SEK 100 to five-figure sums.

The second most common type of bribe (26 per cent) has both an economic value and a personal value to the bribe taker. This relates to various kinds of entertainment, trade fairs and conference travel that is fully or partly paid for by the bribe giver.

The element of personal value means that the gifts can be considered to belong to the performance of duties, or at least close to it. This form of bribe makes it easier for the persons involved to form excuses (neutralisations) in their own minds. The nature of the gifts probably contributes to the persons' ability to largely

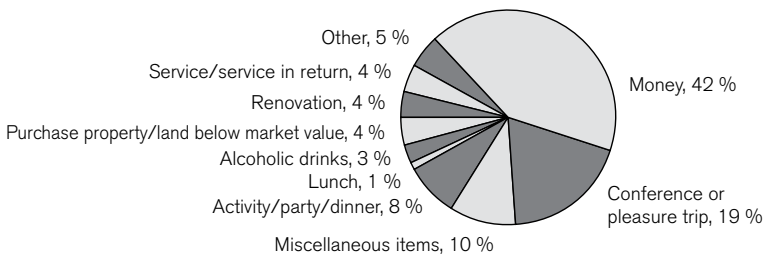
retain the image of themselves as law-abiding citizens at the same time as they moved into corruption.

For example, nearly half (48 per cent) of the respondents¹⁵ in a questionnaire survey said that it was perfectly acceptable for a supplier to offer a ticket to a top-flight Swedish domestic football match along with lunch (Ernst & Young 2012). This suggests that many officials see the entertainment element as part of the work. Had it instead been a question of ready money, the majority would have probably declined the offer. For the persons involved, money would have too clearly signalled that it was a question of corruption.

The table's category "activity/party/dinner" is one where there is a personal value and usually refers to more expensive events such as wine tasting, hunting or test driving sports cars. The activities usually include refreshments of some kind as well as travel to and from the event.

In 43 cases (9 per cent), the bribe refers to some type of service or benefit. These relate to employment or recommendations for a new job, an apartment contract or the purchase of property or land at an advantageous price. These services or benefits may entail a very high economic value both in the short and the long term.

Figure 5. Proportions (%) of bribes in different categories by number of cases, 2003–2011 (n = 460).



What “gifts” should you keep an extra eye on?

A closer examination of the various bribe categories makes some similarities visible, but also clear differences between the various sectors, because the type of bribe may depend on which organisations the persons involved are part of.

¹⁵ The survey addressed employees in both the public and private sectors.

Table 7. Proportions (%) of bribe categories by matters and sectors, private individuals and associations/foundations, 2003–2011 (n = 460).

Type of bribe	Central government sector	Local government sector	Private sector	Private individuals	Associations/foundations
<i>Total number of matters (n)</i>	95	142	134	72	17
Money	36	24	42	86	35
Conference or pleasure trips	14	30	19	0	41
Miscellaneous items	12	4	16	7	12
Activity/party/dinner	11	9	9	1	6
Lunch	3	2	0	1	0
Alcohol	3	0	4	5	0
Land/property purchase	1	11	1	0	6
Renovation	1	11	2	0	0
Service/service in return	11	6	1	0	0
Other	8	3	6	0	0
Total	100	100	100	100	100

Table 7 shows the type of bribe by sector.¹⁶ It gives an indication of what the internal control should look out for.

Central government sector

Type of bribe: money, travel, miscellaneous items, activity/party/dinner and service/service in return.

Persons working in the central government sector are primarily offered money in exchange for their granting of a permit or approval. As a rule, the money is offered by private individuals, but sometimes by entrepreneurs.

The second most common bribe to government employees is paid travel, which is sometimes a pure pleasure trip. More often, however, it is a question of trade fairs, courses and conferences where the participants are treated to travel, lodging and dining in connection with work-related activities. The travel is offered by persons operating in the private sector.

Government employees are also offered miscellaneous items – ranging from expensive capital goods to fruit and confectionery baskets – almost exclusively from suppliers, but also from private individuals.

¹⁶ The percentages in the table may seem relatively high, but in some instances they consist of a very few cases. This is because in the analysis, we have broken down the types of bribe by sector. For example, six categories of bribe type – such as paid lunches – are made up of five per cent or less of the total number of cases.

Local government sector

Type of bribe: Travel, money and renovation of private dwellings.

Paid travel is much more common in the local government sector than in other sectors, and a large proportion of the bribe takers in this sector are county council physicians who have gone on paid trips where various pharmaceutical companies have covered the costs of travel and accommodation.

In the local government sector, there are also carers who have improperly received money from elderly persons.

As with as the municipal companies, the municipality almost exclusively accounts for the bribes and rewards in the form of renovation work carried out in private dwellings by contractors and construction companies.

Some type of renovation or construction service is also relatively common in municipal or county council owned companies. This relates to floor-laying, bathroom renovations and other comparatively skilled services performed by tradesmen in the private dwellings of bribe takers. Sometimes, there are also deliveries of construction materials, such as bricks or tiles.

The explanation for why renovation and construction services are common in companies owned by municipalities or county councils is that these companies often have large property portfolios and therefore have many contacts with suppliers in the construction industry. It is therefore natural that the bribe is industry-specific and should consist of construction services or maintenance.

Property and land is also involved in the local government sector, but there the bribe givers have acquired the property at a price below the market value in exchange for bribes to municipal employees. This relates to transfers of property and land at a loss.

Private sector

Type of bribe: Money, travel and miscellaneous items.

The proportions shown in Table 7 for the private sector refer partly to bribe givers that have been offered a bribe by other operators within in trade and industry, and partly to cases where there is no alleged bribe taker. In these instances, it is usually a question of money or travel.

In the cases where there are two private parties, it is a question of companies that have offered a bribe to purchasers and other clients so that they will place an order. The lubricant they offer consists of various conference and study trips, but also miscellaneous capital goods, such as multimedia products and electronic household appliances. There are also gifts of a more limited value, such as bottles of whisky, cinema tickets, picnic baskets and barbecue utensils. As mentioned earlier, goods sold by the supplier

are also offered, such as tools and household appliances, in order to attract bigger or further orders. The wholesale and retail trade often has access to attractive items in their own stocks – such as tools, machines, white goods, electronics and clothing.

Private individuals

For private individuals, the proportions shown in Table 7 refer only to bribe givers in those instances where there is no alleged bribe taker due to the fact that the person who was offered the bribe declined and reported the incident. This is the case in about half of the cases involving private individuals. In those instances where a private individual has offered a bribe to a government employee who in turn has received the gift, the bribe is shown by the bribe taker, i.e., in the central government sector and not among private individuals.

As just mentioned, the cases without an alleged bribe taker mainly relate to persons who offer money to government employees in order that they will carry out a desired action or neglect to do something.

A number of private individuals also want to obtain a lease from the municipality or the municipal housing company. In a few isolated cases, private individuals have also offered alcoholic beverages or items such as jewellery, watches, meat or baskets of confectionery and fruit.

Association/foundation

Type of bribe: Travel and money.

There are only 17 cases involving persons active in an association or foundation. The results should thus be interpreted with caution. The travel that is represented in the National Unit's cases almost exclusively relates to study trips beyond Sweden's borders.

The cases relating to money concern invoice fraud and tampering with fees. Behind the scenes, the perpetrators have bribed others inside or outside the organisation to keep quiet or to be involved in the criminality. There are also cases concerning contributions from individuals or companies that the reporting person considers to be biased towards the subject area represented by the association.

Service and service in return

The bribe givers' service

Bribe givers making an approach with a direct offer of a bribe is just as common as their approaching with a subtle, implicit proposal (47 per cent in both cases). The first case may concern an

explicit proposal for cooperation, whereby both can profit from the corruption. The second case (subtle influence) may relate to a gift, which is implicitly to be borne in mind when it is time for future decisions. Regardless of the corruption form – direct or subtle – the bribe giver expects a service in return for the bribe.

The remaining 6 per cent refer to cases where the bribe taker has in one way or another demanded an improper benefit. These demands relate, for example, to appropriating the employer's advantageous and contractual prices for private orders. In these instances, the bribe giver has done as the bribe taker wishes.

Table 8. Forms of corruption from the bribe giver's perspective by perpetrator, 2003–2011 (n = 315).

Type of corruption form	Proportion (%)
Direct offer	47
Subtle influence	47
Response to demand for improper benefit	6
Total	100

The bribe takers' service in return is mainly to make the "right" decision

Table 9 shows the service in return constituting the primary elements of the corruption. The most common scenario is that the bribe taker has directly or indirectly acted or neglected to act in a way that entails advantages for the bribe giver.

The second most common form is bribes or rewards received "on duty". Within central government, this relates to employees who issue various permits and, in the local government sector, mainly to nursing staff who have improperly received money and property from patients.

The next most common scenario is where persons have received bribes as a retrospective reward. In several cases, it is also a question of friendships, where rewards have been given after a completed procurement, for example. This delay reflects the way in which gifts are seen as a subsequent "thank you" for a given action (Brå 2005:18). Many times, the purpose of bribes is to strengthen the relationship, whether or not the bribes are offered before or on an ongoing basis in the form of gifts or subsequent rewards (Andersson 2002).

In the category of friendship, there are no apparent motives for the bribe other than that of taking advantage of the close relationship. The most common example is the purchase of land or property at a price below the market value.

Table 9. Methods of corruption from the bribe taker's perspective by perpetrator, 2003–2011 (n = 448).

Type of corruption form	Proportion (%)
Acting/neglecting to act, directly or indirectly, so as to give advantages	55
Receiving an improper reward in or for the performance of duties	22
Receiving a bribe as a subsequent reward	15
Taking advantage of bonds of friendship for various forms of corruption	6
Providing information that gives advantages	2
Total	100

Risk factors – the bribe and the service in return

Money makes the world go round

As a rule, corruption is an economic form of unlawful influence and is therefore mainly chosen by influencers who operate some form of economic activity. Bribes are thus a natural choice in comparison with other forms of influence. For example, pressure in the form of harassment is very much an unrealistic means of influence for an economic organisation. For this reason, the most obvious risk factor for corruption is when a company has an economic interest in exerting an influence.

In Sweden – a country without a culture of corruption – it is nevertheless surprising that the most common form of bribe is money in various forms. Perhaps the term “cash is king” is still universally applicable.

Instead of money, the bribe may consist of physical items. As a rule, it is then assumed that the company has access to items that are attractive to the bribe taker. However, it is possible to purchase goods that can be used as bribes.

But it is not only companies that use money as a form of pressure. Private individuals also mainly offer money. The obvious reason for this is that they are hardly in a position to offer anything else that might be of value to the bribe taker, such as travel, repairs and the like.

Direct or subtle bribes

There is a difference in the relationships between the parties depending on how the bribe is offered (see the discussion on small-scale and large-scale corruption in Jacobsson 2012).

As a rule, private individuals offer the bribe directly, in exchange for a service in return. These direct offers are usually easier to deal

with both for the bribe taker (to accept or decline) and, where relevant, for the prosecutor (to prove intent). In addition, the parties very seldom have any ties to each other and are not likely to have any after the transaction is safely completed or is under police investigation. Consequently, these relationships stand out in the National Unit's cases with respect to the incidence of bribes in the form of money.

There are also the subtle bribes that are typically based on a long-term relationship between the parties. Although it is true that direct offers of service and service in return can also occur here, friendship corruption is usually a question of subtle bribes and subsequent rewards. The bonds of friendship make it more difficult to decline because the action of the bribe giver is seen as gratitude.

Corruption, manners and customs

The National Unit's cases, as well as the research literature, highlight the often thin line between customs, hospitality and gratitude on the one hand and corruption on the other (cf. Jacobsson & Wästerfors 2003, Åkerström 2011).

Friendship corruption

Friendship corruption concerns contacts and relationships between individuals working in government agencies, companies or other organisations (Andersson 1999). In one way or another, friendship corruption leads to favouritism at the expense of others' interests.

Not infrequently, purchasers and suppliers develop bonds of friendship because they have a great deal of contact. This contact is often of a long-term and frequent nature. The relationship might lead to the gradual erosion of the boundary between work and private life (Åkerström 2011). The danger lies in the escalation; from innocent friendship to grey-area corruption, where suppliers initially give clients simpler kinds of gifts of low value; the contact then ends in friendship corruption, where services and goods change hands in an illegal manner.

Instead of offering money, the process of building the relationship might also consist of gradually building up a friendship which is then assumed to be "paid back" in goodwill. The National Unit's cases show that, in many instances, there has been a close relationship between the persons involved. This is particularly evident in cases involving much more than gifts. These cases usually contain a systematic corruption in which fake invoices are used to drain an organisation of money. The conspiracy includes persons who use companies to send invoices. The person or persons inside the

organisation can control the “orders” and ensure that the invoices are authorised for payment.

Retrospective rewards

One risk area is rewards that come afterwards. For reasons of politeness, it can sometimes be hard to decline. The reward might also take persons by surprise. Furthermore, the link between a prior favourable decision and the reward is not always explicit. In several of the National Unit’s cases, the recipients have returned the gift and reported the incident.

Favouring local suppliers

Elected representatives and senior officials are groups that are in the risk zone for friendship corruption because they come into contact with many people and contexts where there are also suppliers (Brå 2010:9). It is probably not at all uncommon for suppliers to verbally propose tenders at dinners and similar venues. It is part of the nature of social life to forge new bonds of friendship (Åkerström 2011).

In smaller municipalities, where officials and elected representatives live and work near residents, it can be particularly difficult not to actively support local trade and industry by favouring companies from their own locality in procurements. It then becomes a question of a special form of corruption because no bribes typically come into play and those who make supplier decisions do not themselves receive any advantages of their own. Some of the local businesses may, however, be owned by friends and relatives. In those instances, corruption in the form of services and services in return is not far away.

The result of a questionnaire survey shows, for example, that the loyalty of politicians and officials in local government does not necessarily rest with the taxpayers. Ten per cent of the local government officials and elected representatives felt that it would be acceptable in a fictitious scenario to choose a local supplier despite inferior price and quality (Bergh 2010).

Measures – the bribe and the service in return

Ignorance can be remedied with education and clear guidelines

One measure that can prevent corruption and a culture of corruption from taking hold is knowledge coupled with clear guidelines (Brå 2010:9). Many employees are unsure of what they may and

may not do, and they have no awareness of what corruption is (KPMG 2012).

These guidelines must make explicit the difference between an accepted gift and a criminal bribe or reward. Often, it will not suffice to specify a threshold amount. For example, suppliers might give gifts to one and the same contact person on a continuous basis, but each time staying under the “set” amount.

However, clear guidelines and policies are not enough. Management must actively promote the organisation’s compliance with the rules. Employees should receive training about regulations and organisational policy. There should be regular follow-ups in order to investigate whether gaps in knowledge have been rectified. The Swedish Anti-Corruption Institute has issued several publications that can guide organisations in their efforts to develop and follow up a policy against bribes and improper benefits.¹⁷

A previous Brå study regarding unlawful influence on public procurement (Brå 2010:9) demonstrates deficiencies in the procurement competence of the municipalities. The risk of exposure to corruption in procurements is also greater in local government than in central government (Andersson 2002). This is mainly because many municipalities do not have sufficient resources to manage the risks that arise in their operations. It is also municipalities that provide the majority of all public services (TIS 2012:2). The obvious conclusion is thus that more training on procurements is needed.

A questionnaire survey addressed to municipal companies shows that there are deficiencies in the existence of guidelines on procurement, bribes, conflicts of interest, incidental employment, entertaining and gifts (Statskontoret 2012:20). The availability of guidelines in smaller municipal companies was not as good as it was in larger municipal companies with more employees. Another study, based on survey responses from, and interviews with, decision-makers in Sweden, showed that only 30 per cent had received any training in the company’s or organisation’s anti-corruption policy (Ernst & Young 2012). Consequently, there is a great deal of prevention work to be carried out with respect to policies and internal training.

Deficiencies in quality control and vague travel specifications

Very often, discovery appears to be more dependent on chance than on existing control functions. One measure could be to introduce more frequent internal controls, as this increases the chances of detecting deviations (PwC 2011). Checks in real time also in-

¹⁷ For more information, see the IMM website: <http://www.institutetmotmutor.se/litteratur>

crease the chances of tracking down irregularities. Such controls might mean, for example, that a property renovation is assessed on site to see what is actually being done and what is being supplied.

The result of the study shows that money and paid travel are the two types of bribe category that top the list.

For employers, it is difficult to independently detect and investigate whether an official has received money from an entrepreneur, either as “cash in hand” or into a private account. The cases show, however, that there have often been suspicions for quite some time and that internal investigations have been under way long before the police becoming involved. If a preliminary investigation is opened, the police can request tracking of transactions made by the person justifiably suspected of crime. This means that employers should consider making a police report at an earlier stage than is customary.

With respect to travel, organisations can place higher demands on their employees to provide documentation before and after their trip. The purpose of the trip, booking details and expenses should be clearly stated.

Introduce work rotation

Work rotation is a measure that reduces the risk of corrupt friendships arising between purchasers and suppliers.

Another option could be to conduct procurements in groups and make decisions collectively. It is risky for the bribe giver to attempt to bribe several persons in a single context.

By examining who is responsible for procurement and purchasing, who their counterparts are and what relationship they have to each other, unwanted bonds of friendship can be identified and the risk of friendship corruption reduced. However, there is a risk that work rotation will result in purchasers with less industry knowledge, which might ultimately lead to procurement deficiencies.

Introduce dual authorisation for payments

The fact that officials are in a position to commit corruption is related to the fact that they have been employed for a long time and built up a credible reputation at the workplace (Ernst & Young 2012). This also means that they have knowledge of the internal control at the workplace and know how it can be outmanoeuvred (Cressey 1953).

A relatively simple measure to combat corruption and other irregularities is to introduce requirements for dual authorisation for payments in economic transactions, which means that two persons must authorise and approve orders and invoices.

Clarity to avoid friendship and grey-area corruption or conflicts of interest

Every organisation should clearly state the rules that apply with respect to conflicts of interest, bribes and rewards – on their website or in some other way – so that employees can more easily refer to the rules if they are exposed to attempts at influence.

There are easily accessible publications which aim to strengthen employees in questions regarding conflicts of interest and corruption. For example, the Swedish Association of Local Authorities and Regions (SALAR) has produced a guide specifically for municipalities, county councils and regions.¹⁸ The Government Offices has also written about bribes and conflicts of interest, with public employees in mind.¹⁹ As previously mentioned, the Swedish Anti-Corruption Institute (IMM) also offers material on its website.²⁰

¹⁸ For more information on the publication *Om mutor och jäv*, see the SALAR website: <http://brs.skl.se/skpubl/index.jsp?http://brs.skl.se/skpubl/start.jsp>

¹⁹ For more information on the publication *Om mutor och jäv – en vägledning för offentligt anställda*, see the website of the Government Offices: <http://www.regeringen.se/sb/d/13882/a/64977>

²⁰ For more information on publications from the Swedish Anti-Corruption Institute (IMM), see the Institute's website: <http://www.institutetmotmutor.se/litteratur>

5. The perpetrators

What sort of information do the National Unit's cases contain about the alleged perpetrators? How old are they and what is the distribution between men and women?²¹ Which posts and positions do they hold? What are the risk factors and what can be done to prevent crime?

Age and sex

Men in the majority

Men are something of a risk factor in the context of corruption (cf. Wängnerud 2011). In the cases where sex is stated, 810 are men (85 per cent) and 145 women (15 per cent). The alleged perpetrators are 49 years old on average, and there is no real age difference between men and women. The youngest alleged perpetrator is a 20-year-old woman and the oldest a 74-year-old man.

The average age is in line with that of persons suspected of economic criminality, but is high in comparison with traditional crimes (Brå 2007:21, Brå 2005:10, Korsell 2003). The fact that most bribe givers and bribe takers are middle-aged is due to their having reached an age and position that provide opportunities for such criminality. It is middle-aged persons who have reached positions of responsibility in their careers, and they are in charge of sales and purchasing, make decisions or are otherwise close to areas where corruption may be possible.

Table 10 shows the type of crime that men and women are suspected of having committed, respectively. The result shows clear similarities, but also differences between the sexes. One similarity is that it is primarily bribe takers that are discovered and reported. One difference is that there is a higher proportion of bribe takers among women than among men. Among the women, there is also a much greater difference between the proportion of bribe tak-

²¹ The survey is based on reports that do not always contain information about alleged perpetrators.

ers and the proportion of bribe givers than among the men.²² Put simply, the result says that men are more active than women in offering bribes than in receiving them. A reasonable explanation is that men are predominant in industries that use corruption to obtain contracts.

It was just claimed above that “corruption is associated with men” (Wängnerud 2011). But at the same time, Wängnerud argues that females in a position of power hardly have better morals than men, but rather tend to strategically dismiss corruption as a method. Other research indicates instead that power and positions of power – regardless of sex – corrupt (Bjarnegård 2010).

Table 10. Bribe takers and bribe givers, by men and women, 2003–2011 (n = 791 and 145 respectively).

Perpetrators	Men		Women	
	Number	Proportion (%)	Number	Proportion (%)
Bribe takers	416	53	89	61
Bribe givers	270	34	32	22
Bribe givers/ bribe takers	6	1	4	3
For other types of crime	99	12	20	14
Total	791	100	145	100

Middle-aged women and men are active in all sectors

Table 11 shows the proportion of alleged perpetrators in each sector, for men and women respectively. The men are fairly evenly distributed across the local government, central government and private sectors. Among the women, however, a high proportion is municipal employees. This can be explained by certain municipal areas of responsibility – such as health and social care – being particularly dominated by women.

Within the central government sector, the distribution between the sexes is even. Few women in the corruption cases operate in the private sector. One explanation for the low proportion of women may be that they are not admitted into corrupt networks to the same extent as men (cf. Bjarnegård 2010). A possible example of such a corrupt network dominated by men is the Systembolaget scandal,²³ which involved ninety persons, of which under one tenth were women. An important explanation is of course the

²² In percentage terms, this gap is more than twice as great for the women as for the men, 47 per cent versus 21 per cent of the cases, if the categories “cases with the type of crime bribe givers/bribe takers” and “other types of crime” are not counted.

²³ The bribe scandal consisted of suppliers offering a bonus system for Systembolaget’s employees – primarily store managers – who received money and cheques based on how much they ordered from the suppliers.

Table 11. The proportion of perpetrators, and their average age, in different sectors (including private individuals and associations/foundations), separately for men and women, 2003–2011 (n = 803 and 142 respectively).

	Men		Women	
	Proportion (%)	Average age	Proportion (%)	Average age
Central government sector	27	50	28	50
Local government sector	26	53	44	50
Private sector	33	48	15	49
Private individuals	12	40	12	42
Associations/foundations	2	56	1	50
Total	100	49	100	48

cases' predominance of "male" industries such as construction and civil engineering.

In terms of age, the difference is marginal between women and men in various sectors. The exception is private individuals, who, on average, are ten years younger than perpetrators in general. The lower age might be explained by the fact that these persons have committed criminal actions as private individuals and not in any professional capacity.

Yet it is surprising that these private individuals are not even younger, given that the corruption often revolves around some form of permit or approval, such as driving licences and lease contracts.

The perpetrators' employment positions

Officials dominate ...

Table 12 shows the perpetrators' employment positions. Something that supports Bjarnegård's (2010) view that power corrupts, regardless of sex, is that there is no appreciable difference between the men and the women in this respect. Within both groups, officials are greatly predominant.

There are, however, a few differences between the sexes. One is a relatively high proportion of women in the category of workers with education requirements. This group is almost entirely made up of persons within the female-dominated elderly care. This is to be compared with the proportion of men who are categorised as workers, a group consisting of varying professions such as security guards, refuse collectors, crane and excavator operators, factory workers, prison officers and caretakers.

There are also fewer female entrepreneurs than men in the material, something which can be explained by the predominance of male contractors in the construction industry. Finally, there is a minor difference between the sexes with respect to the proportion of elected representatives.

Table 12. Type of employment position²⁴ for the alleged perpetrators – both bribe takers and bribe givers – by men and women, 2003–2011 (n = 696 men and 130 women).

Type of employment position	Men Proportion (%)	Women Proportion (%)
Workers without vocational education requirements	2	1
Workers with vocational education requirements	6	14
Lower officials	31	27
Higher officials/executives	32	32
Elected representatives	4	9
Entrepreneurs	9	2
Private individuals	14	14
Not applicable	2	1
Total	100	100

... also broken down by sectors

Table 13 shows posts by sectors. The table excludes private individuals (125 persons).

Table 13. The alleged perpetrators' employment positions by perpetrators as well as sectors and associations/foundations, 2003–2011 (n = 835).

Type of employment position	Central government sector (%)	Local government sector (%)	Private sector (%)	Associations/foundations (%)
<i>Total number of perpetrators (n)</i>	263	258	293	21
Workers without vocational education requirements	1	2	3	0
Workers with vocational education requirements	11	6	5	0
Lower officials	55	22	23	24
Higher officials	20	53	30	38
Elected representatives	8	11	0	0
Self-employed	0	0	24	0
Not applicable	5	6	15	38
Total	100	100	100	100

Not surprisingly, the result shows that officials dominate greatly, confirming previous research (Brå 2007:21, Andersson 2002,

24 Here, the table's categories are more specifically described with examples of employment positions:

- Workers, without vocational education requirements (service and goods production, such as sanitation workers and construction labourers).
- Workers, with vocational education (service and goods production, such as nursing staff, building services engineers and construction workers).
- Officials, lower and middle level (teachers, administrators and managers at the lower or middle level).
- Higher officials/senior posts (CEOs, senior managers and company owners).
- The category Not applicable refers to cases where a whole group, a municipality or a company is accused of crime and not individual person.

Statskontoret 2012:20). What is perhaps more interesting is that the officials who take bribes hold lower posts in the central government sector than in the local government sector. The explanation may be all the store managers at Systembolaget, including middle managers, who are classified as lower officials.

Workers in the central government sector are mainly vehicle inspectors at Bilprovningen and prison officers, while in the local government sector these are mainly home-help employees.

Local government officials generally hold high posts with a large area of responsibility. They are often managers with many persons under them. Some examples of positions are head of administration, mayor, municipal chief executive and physician with managerial responsibility.

The corruption involving persons in higher positions of service is particularly difficult to discover because they are checked less often. It is also this type of corruption that does not usually have a directly discernible victim (Papakostas 2005). An example of this might be instances of municipal chief executives wishing to be perceived as strong, decisive leaders and favouring their own municipalities. The loser is free competition and the tax-paying collective.

The above results are also confirmed by another extensive study of Swedish corruption, which also shows that the middle-aged male official who takes bribes is well educated and works as a middle manager or has a finance function (Ernst & Young 2012). He has also been employed for a long time and usually has no previous criminal record.

Great differences in the employment positions of bribe takers and bribe givers

Table 14 shows the perpetrators' employment positions by bribe takers and bribe givers respectively. Of all bribe takers, 76 per cent

Table 14. The perpetrators' employment positions by bribe giver and bribe taker respectively, 2003–2011 (n = 476 and 299 respectively).

Type of employment position	Proportion (%)	
	Bribe takers	Bribe givers
Workers without vocational education requirements	2	3
Workers with vocational education requirements	9	5
Lower officials	43	17
Higher officials/executives	33	33
Elected representatives	8	2
Self-employed	1	24
Not applicable	4	16
Total	100	100

are officials, 11 per cent workers and 8 elected representatives. Among the bribe givers, half are officials. Entrepreneurs constitute 24 per cent of the bribe givers, and in addition to this comes a part of the category “not applicable”, which includes companies where there is no alleged perpetrator.

Private individuals are not included in the table because they act in that very capacity of private individuals and not that of employees.

Which positions of power do the perpetrators hold?

The result in Table 15 shows that the bribe taker often, but far from always, holds a decision-making position. To an almost equal extent, the bribe taker has *influence* over decisions that might form the basis for procurement agreements and similar business deals. This can be explained by the persons who have influence also being considered experts in their field. When it is then time for the decision maker to take a position, he or she trusts the administrator’s assessment.

Table 15. The alleged bribe takers’ positions by perpetrators and type of influence, 2003–2011 (n = 538).

Type of position of power	Proportion (%)
Decision-making power	48
Direct influence	37
Indirect influence	7
No influence	2
Group of individuals with decision-making power or influence	6
Total	100

Table 16 shows that the bribe givers often act independently. The persons acting on behalf of a principal usually focus on persons in lower employment positions, who may not always have reflected on the nature of the action. Some of those who have acted on behalf of principals have also turned out to be related to them. The results indicate that there are naive persons running others’ errands, possibly ignorant of their own criminal liability.

Table 16. The alleged bribe givers’ positions by perpetrators, 2003–2011 (n = 339).

Type of position of power	Proportion (%)
Physical person on own behalf	74
Physical person on principal's behalf	15
No physical person, rather the company	11
Total	100

Most often two involved

In most of the cases, the typical corruption are committed by two alleged perpetrators: one bribe giver and one bribe taker. But in as many as 30 per cent of the cases, there are more than two parties involved, and in 4 per cent of all cases, there are as many as five or more persons involved.

The typical situation is that of two employees in the local government sector having received a bribe from one person operating in a private company. It is also much more common for a corruption affair to have more bribe takers than bribe givers.

Intermediaries and accessories

The corruption literature often points to intermediaries – brokers – as an important function for more advanced corruption (Bordhan 1997, Grødeland, Koshechkina & Miller 1998 in Thelander 2006). These are persons who more or less professionally bring together bribe givers and bribe takers. The National Unit's cases have very few intermediaries and also not really at the levels described in the literature. In the cases, there are a total of 13 persons who have assisted in connecting persons for the purpose of mediating lease contracts or driving licences or who have helped in property sales.

In corruption investigations, there are no coercive measures such as the interception of phone calls. It is not inconceivable that coercive measures of this kind would yield a partly different picture of corruption criminality, just as they have done for sophisticated tax crimes. When the interception of phone calls began to be used for tax crimes a few years ago, the authorities discovered “new” functions within that criminality, such as “fixers” and intermediaries (Brå 2007:27). These had previously been largely unknown to police investigators because they keep a low profile and are not as visible as the criminal contractors who run the business on a daily basis.

Risk factors – perpetrators

Which persons risk being exposed to corruption?

The short answer to the question as to which persons risk being exposed to corruption is middle-aged men in the position of official. They are in a position of power such that they either make or influence decisions.

Homogeneous groups

If Wängnerud's (2011) line is taken, more women should be recruited to senior posts in order to avoid corruption. But, in fact,

the risk of corruption is rather found in homogeneous groups and networks than that these necessarily also have to be male (cf. Bjar-negård 2010).

For example, the National Unit's cases have several instances of publicly employed officials who have participated in various sports events for which the supplier has paid the bill. Bonds of friendship can be reinforced, and new bonds forged, around the common interest of sport. According to the "birds of a feather" principle, such relationships may in turn lead to friendship corruption. Those involved are more loyal to the group than to their employers and the legislation.

There are also studies that show that many employees find it difficult to separate their working life from their private life when the law conflicts with what is desired socially (Jacobsson 2012, Åkerström 2011). The National Unit's cases have several instances of the persons involved spending time with each other both professionally and privately.

The risks with homogeneous groups are that they are able to create and maintain a shared culture of corruption. This particularly applies in, or in connection to, industries where bribes are common. It can also lead to norms being displaced through their adaptation to the homogeneous group and its culture.

Not only decision makers and those in power who are bribed

The cases show that the persons who receive bribes often hold a managerial position.

But there are also central and local government employees at lower levels who make decisions that affect the situation of individual people. Within central government, the duties of these persons include granting approvals of various kinds. In local government, it is persons working in health and social care.

As just mentioned, it is also common for those with direct or indirect influence to be offered bribes. Typically, these are purchasers and buyers, but also other employees, who are able to influence the choice of provider, the content of an agreement or the like. These can be caretakers, receptionists or the organisation's odd-job man. For this reason, risk groups for corruption are not only decision makers but, to no less an extent, persons who are able to influence decisions by producing documentation or by other means. It is therefore important that anti-corruption measures do not hit too narrow a circle.

One explanation for the risk group for corruption being fairly broad may be linked with the fact that Swedish workplaces are characterised by flat organisations. Many persons have influence in an organisation with blurred decision-making processes. Such

an environment creates particular opportunities to influence decisions through artful planning. At the same time, compared with the classical hierarchical organisation, it is difficult for an outsider to identify those with influence. To compensate for this lack of clarity, there is a greater need to connect with persons within the organisation, as a sort of cicerone, for guidance and help to identify the persons who are susceptible to corruption and who at the same time are able to influence decision-making processes.

Direct award of contracts is risky for several reasons

There are instances of persons in positions of power and senior managers conducting direct awards of contracts, that is, a procurement without requesting tenders from other suppliers. It is simpler to conduct this type of procurement than to follow the rather cumbersome procurement regulations (Kammarkollegiet 2011:11).²⁵ In a previous study, Brå drew attention to the direct award of contracts as being the most obvious risk of corruption, friendship corruption and the favouring of local businesses (Brå 2010:9). The explanation is that the one making the purchase also chooses the supplier, thus creating scope for extraneous considerations.

Purchasers steamrollered

In several of the National Unit's cases, there are high-level persons, such as municipal chief executives and heads of administration, who themselves have initiated a procurement. These positions of power are in many respects an attractive quarry for suppliers, mainly because they lack the knowledge possessed by the purchasers under them.

Not least in smaller municipalities, it can be difficult for a purchaser to influence decisions that in practice have already been adopted further up in the hierarchy. The problem also exists in many other places where persons with expertise choose to remain silent about non-compliance with the regulations (Kammarkollegiet 2011:11).

Measures – perpetrators

Strive for heterogeneity

Units and departments can develop cultures that include irregularities and corruption. Newcomers soon learn what applies and be-

²⁵ A direct award of contract may only be performed under certain conditions, such as a low value (the 2012 limit was SEK 285 000), in exceptional circumstances and in situations where it is not appropriate to request tenders by means of advertisement.

come part of the culture. For this reason, the risk of corruption can to some extent be mitigated by actively striving for heterogeneous groups in terms of sex, age, ethnicity, education, etc.

Reduce the right of decision for individual persons in power

Managers and others with authorisation powers should not be able to order goods and then approve the invoice on their own. Requirements were mentioned above regarding a system whereby an additional authorisation should be made (dual authorisation). Procedures, job descriptions and control systems should be reviewed for this purpose.

Perform regular reviews of authorisation administration and rights, of which persons have access to which systems and accounts, as well as reviews of which persons possess rights to make various purchases and for what amount.

As mentioned earlier, work rotation might reduce the right of decision of individual persons to choose one supplier over another.

Do not forget the key individuals

The result from the National Unit's cases show that it is not only persons in power who are bribed, but also other persons that the bribe giver possibly thinks are able to influence decision makers. These are sometimes persons with informal power or status, in that they are active, helpful and influential in several areas of work.

Overall, the results show that there are many avenues for corruption and that organisations should in their risk assessment include persons other than just those in positions of power. Particularly important are persons who produce requirements specifications and other decision documentation, because they have the opportunity to pave the way for later decisions to go in a certain direction.

Let purchasers do their jobs

Organisations should ensure that their purchasers and buyers are responsible for procurements in order to reduce the risks of initiatives that lead to corruption.

However, many organisations do not have a "proper" purchaser. Instead, purchasing is handled by everyone from the most senior manager to the caretaker.

Identify warning signs

It can be difficult for employees to challenge the decisions or actions of managers and other high-ranking officials. It is possible

that this is especially awkward within the Swedish culture of consensus. It is also often complicated in the individual instance to determine whether it is a question of corruption and irregularities.

A relevant measure may therefore be to create a sounding board for ethical issues that will also be able to handle anonymous reports. To increase internal awareness of the risk of corruption, training on the warning signs (“red flags”) can be offered. Some indicators that persons might be involved in irregularities might be that decisions are made outside of regular meetings, that illogical decisions are approved and that persons do evening and weekend overtime to try to hide the traces of their actions (TIS 2012:2). An example might be rapid and unexpected twists in the final stage of a procurement (Brytting et al. 2012). An extra eye should be kept on persons in key positions who are rarely absent due to illness, the care of sick children or holiday. Presence is necessary to adjust documents, receive deliveries and change account numbers.

At the same time, it is also of great importance for the organisation to maintain a balance in its active work against corruption risks so that it does not tip over into organisational paranoia and over-reporting.

6. Discovery and report

Who discovers and reports the alleged corruption that finds its way to the National Unit's cases? How can the prospects of discovering corruption be increased? These are some questions that are answered in this chapter.

Ability to discover corruption

In some of the National Unit's cases, many perpetrators have carried on systematic corruption for a long period of time. This is an indication that the risk of discovery is slight. The parties involved all have an interest in their actions remaining hidden. Often, there is no obvious victim who can sound the alarm. Not infrequently, it is one person's word against another's.

Who makes tip-offs and reports corruption?

The National Unit's cases often contain information about who first discovered the crime, which is not at all necessarily the same person who later makes the report.

On the basis of all cases, private individuals discover over one third (37 per cent) of all corruption cases received by the National Unit. Even broken down by sectors, private individuals are the predominant discoverers and reporters, but as mentioned earlier, the reports often lack substance. In most of these cases, information emerges to suggest that the reporter has read about the incident in a newspaper or seen it in a television programme. It is also reasonable to assume that private individuals cannot have insight into administrations and other environments where it is possible to get on the track of corruption. An exception is those private individuals who are relatives of patients and who have reported that nursing staff have received improper benefit.

Of all cases, 14 per cent come from anonymous tip-offs. Of these, 43 per cent concern alleged corruption in local government, 30 per cent the private sector and 24 per cent the central government sector. About half of the anonymous tip-offs contain in-

formation that indicates that they are likely to have come from private individuals. It is probably not uncommon for employees to give tip-offs about suspected irregularities, but to then let outsiders take action. There are also a few cases where some anonymous employees wish to report their employer for suspected corruption.

Employers in the central government sector both discover and report crimes to a much greater extent than other sectors. The category of employers also includes employees. The proportion of cases where the crime has been discovered by the employer or by employees is generally higher where Sweden's two largest cities are found, in Stockholm County and Västra Götaland County.

In the private sector, it is instead common for the potential bribe taker – who declined to receive the bribe – to report the incident.²⁶

Journalists are successful in unearthing suspected corruption, especially those alleged to occur in the local government sector, but also in the central government sector and in associations and foundations.

Table 17. Who first discovered the crime and formally reported it, by sectors and associations/foundations, 2003–2011 (n = 494 and 472 respectively).

Type of actor	Central government sector (%)	Local government sector (%)	Private sector (%)	Associations/foundations (%)
Who first discovered the crime				
<i>Total number of matters (n = 494)</i>	149	169	154	22
Private individual	34	43	38	32
Employer/co-worker	36	18	8	18
Journalist	19	27	7	27
Other agency	5	5	6	9
The bribe giver	4	3	2	0
Bribe takers	1	1	31	9
Swedish Tax Agency	1	3	8	5
Total	100	100	100	100
Who formally reported the crime				
<i>Total number of matters (n = 472)</i>	153	136	160	23
Private individual	37	39	34	35
Employer/co-worker	35	27	7	17
National Anti-Corruption Unit	11	15	17	22
Other agency	10	11	23	7
Other actor	7	8	19	19
Total	100	100	100	100

²⁶ These persons are accommodated in the categories "Other actor" or "Other agency" in Table 17 (the part of the table that shows who formally reported the crime).

The National Anti-Corruption Unit has on its own initiative made a police report in 16 per cent of the cases, and other agencies²⁷ account for a total of 13 per cent.

Table 17 shows who in a case first discovered and formally reported the crime. We have primarily based the classification of sectors on the bribe taker, as in previous analyses of the number of cases.

Half of all convicted bribe takers were reported by their employer

Overall, the results show that when employees and employers intervene and report corruption, these cases largely lead to a conviction. They also show how important it is for organisations to cooperate with police and prosecutors. The results also confirm the picture of information from the general public often being very inadequate in contrast to reports from employers.

In total, 267 persons in the National Unit's cases were convicted (both bribe takers and bribe givers). More than half of all convicted bribe takers (52 per cent) were reported to the police by their own employers. In half (49 per cent) of these instances, the crime had also been discovered by the employer or a colleague.

In terms of the number of reports that have led to the conviction of bribe givers, most come from central government agencies (36 per cent).

Almost two thirds (62 per cent) of all convicted bribe givers were caught red-handed. The incident was also reported by the person for whom the bribe was intended. These instances relate to public employees who have reported the incident to their employer, who in turn made a police report.

No bribe givers and only one bribe taker have been sentenced for crimes where a private individual has made the report. However, there are two bribe takers who have been convicted as a result of a private individual discovering the crime. In both these instances, the private individual has forwarded the information to another agency, which in turn has reported the crime.

Internal investigations

An internal investigation has been carried out as a result of a suspected crime in 16 per cent of all 684 cases. In some instances, external auditors have been engaged and in other instances, investigations have been conducted entirely in-house. Of these 107 cases in total, 44 per cent relate to internal investigations at central government agencies, followed by 31 per cent in the local govern-

²⁷ Other agencies refer to the Police, the Swedish Prosecution Authority and the Prison and Probation Service.

ment sector. In the local government sector, it is almost exclusively municipalities and their companies that have conducted internal investigations, but there is hardly a single county council case.

The private sector also conducts internal investigations. However, most instances concern companies suspected of having received bribes or are suspected of other crimes such as fraud and breach of trust against a principal, and are not primarily suspected bribe givers. The remaining 5 per cent are internal investigations within associations or foundations.

The documentation rarely states whether the internal investigation was initiated before or after the suspicion of crime first arose. However, the material has several variants. A police report may have been made as a result of an internal investigation. There are also instances of private individuals or the media sounding the alarm, upon which an internal investigation has been launched to examine the substance of the allegations.

An internal investigation was conducted in a quarter of the cases that have led to prosecutions. This relatively high proportion may indicate that internal investigations can help a case move forward in the legal chain as they can reasonably be assumed to lead to the emergence of more information. When the employer has gathered information at an early stage, police and prosecutors obtain a better basis for their work, unlike the cases where they have to collect all the evidence on their own. Moreover, the experience from other areas of economic crime is that when companies or agencies with control and supervisory functions lay proper groundwork, the chances of police and prosecutors taking on the case in earnest significantly improve (ISF 2011:12, Brå 2008:6, Levi 1987, Korsell 2003).

Risk factors – discovery and report

Both employees and employers refrain from reporting

To avoid a scandal, suppressing a suspected crime can be seen as a discreet solution to an uncomfortable problem. The “brand” outweighs the perpetrator’s conviction. For superiors, careers may get dented if it is revealed that the organisation has inadequate procedures and controls. There may also be a concern for the perpetrator, perhaps a long-standing employee, that allows justice to be tempered with mercy.

The fact that an employer does not make a report may also be due to doubt in the criminal justice system’s ability to clear up the crime. Civil actions may also be perceived as sufficiently effective in repairing the damage. Dismissal or “voluntary” termination are not unusual measures (PwC 2011).

The National Unit's cases reveal several instances where employers have been aware of corruption and irregularities long before the police report has been made by others. As a rule, it is the media that has turned up the information about a person in power or an official having acted improperly, or relatives of elderly persons who have reported a home-help employee.

Interviews by the Swedish Agency for Public Management with employees in the local government sector also revealed that municipalities and county councils had discovered several cases that were subsequently only handled internally and never came to the police's attention (Statskontoret 2012:20).

In only one in five of the National Unit's cases is it the employer who has discovered the crime, and this also includes cases where employees have discovered and reported a colleague to their employer. This may be regarded as a low proportion given that the crimes are after all taking place "on duty". A reasonable conclusion is therefore that suspected crimes are not always reported by employers.

An international study demonstrates that companies in Sweden are generally worse at reporting and resolving internal criminality than companies in other Western countries. The same study shows moreover that the public sector is worse at reporting corruption and other economic crimes than the private sector (PwC 2011). However, the results from the National Unit's cases show the opposite, that employers in trade and industry do not discover and report crimes to the same extent as in the public sector. This study is, however, mainly based on the bribe taker. Private companies are often included in the group of bribe givers, which makes a comparison between the studies impossible.

Two clear examples of when employees do not report crimes are made visible in two previous Brå studies. The first example relates to unlawful influence from organised crime against police officers and civilian employees within the police authorities (Brå 2009:7). Of the 33 police officers who stated that they had received an improper offer, only one had made a police report. Moreover, half of the incidents (16 of 33) related to offers of money. In the National Unit's cases, reports against a police officer are almost non-existent. Such cases are also investigated by another national function of the Swedish Prosecution Authority – the National Police-related Crimes Unit – provided of course that a report has been made.

The second example showed that officials with control functions – especially customs officials – are particularly exposed to corruption, but that they rarely or never report the incident to their employer (Brå 2005:18). The fact that Swedish Customs does not report incidents to the police is obvious, because in the nine years

covered by this study, the National Unit hardly has a single case with Swedish Customs as the discoverer or reporter.²⁸

When employers do not make a report, it gives a distorted picture of corruption, something which obviously makes analysis and measures more difficult.

Control functions

Only 12 per cent of all cases at the National Unit are discovered by some form of control function, in the sense of internal or external audit, IT function, economy employees and other administrative staff. Two thirds of these relate to internal control, where the employer either has discovered the crime in an audit or when the crime has become obvious to the employer. The remaining third consist of external control, where the Swedish Tax Agency, for example, has discovered crimes.

It is difficult to discover possible corruption through an audit. One reason for this, according to regional prosecutor Nils-Eric Schultz (KRUS 2012), is that invoices very rarely exhibit any errors. As a rule, it is also not part of the auditor's duties to perform detailed controls of the documentation. Instead, the internal control should be improved, unless it is agreed with the external auditors that they are also to perform a detailed review. Many instances, however, require reviewers with knowledge of the issues behind the documentation if inflated invoices and other irregularities are to be discovered.

The material contains several cases involving the inflating of invoices for services and goods purchased from the companies that gave them. Kickbacks²⁹ are then given in the form of work done in the bribe taker's private dwelling or the delivery of materials (Brå 2004:4). A reasonable assumption, therefore, is that if the requirements placed on supplemented invoice documentation increase, more instances of irregularities will also be discovered.

However, it can be difficult to assess whether invoices for an extensive construction project have been inflated or to prove kickbacks in the form of material deliveries to the "wrong" site (cf. Brå 2012:13). Not least, research on the auditor's duty to report illustrates these difficulties (Brå 2004:4).

Although the crimes are usually discovered by chance, there are also good examples of well-functioning control systems. Svensk Bilprovning has sounded the alarm when inspectors have approv-

²⁸ Discoveries that have been made relate to former employees who have accused customs managers of having received bribes. However, no preliminary investigation was ever opened because the reporters neither gave their names nor evidence of such an incident having taken place.

²⁹ *Kickbacks* are a form of corruption whereby a part of the illegal profit made by the bribe giver as a result of corruption is given to the bribe taker as a bribe or reward.

ed vehicles to a greater extent than that which is considered normal, or when vehicle inspections have been carried out unreasonably quickly.

Deficiencies in control systems and lack of risk analysis

Control systems are based on the identification and mapping of possible risks, which can then be addressed. This mapping of possible risks must also include the parties with which the organisation works, as well as new technology and new systems (KPMG 2012).

The results from the cases show that the typical situation is that the discovered crime becomes a wake-up call resulting in deficiencies being addressed. However, a proactive approach would have been more appropriate, whereby risk analysis is conducted for the purpose of prevention.

The Swedish National Audit Office's study from 2006 shows that Swedish agencies have a good ability to assess physical risks, but not financial ones (RiR 2006:8). The survey by the National Audit Office makes clear that knowledge in the central government sector is deficient in terms of corruption and how organisations are to be protected against it. At the same time, the agencies themselves assess the risk of corruption to be non-existent, and that a risk analysis would therefore be unnecessary. The National Audit Office has now completed a new audit of the protection of central government agencies against corruption (2013). There are still great deficiencies in the agencies' procedures and protection systems.

The investigation by the Swedish Agency for Public Management on corruption in the local government sector also shows that the internal control of local government rarely covers corruption risks. Instead, the focus is on identifying barriers to effective operations (Statskontoret 2012:20).

Societal changes such as privatisations and the outsourcing of services and production may affect the risks of corruption and make it difficult for the control systems to keep up. It is still largely public funds that cover the costs of the privatised or outsourced operations, but without the transparency and scrutiny that applies to public activities.

This confusion of the public and the private sectors has also led to an increased need for business services, as a result of the increased specialisation of central government agencies and a greater mobility of employees between central government and the private sector (Papakostas 2005). This means that the culture of trade and industry has to some extent influenced operations in the public sector. Efficiency and profitability become more important than compliance with regulations, something which then risks the short cut of corruption.

Measures – discovery and report

Introduce follow-up controls in real time

Several instances of corruption reveal that no actual controls were ever implemented. Invoice documentation can even include specifications of completed work that in whole or in part pertain to purchasers' or their relatives' private dwellings. For this reason, an important measure is to follow up and examine whether work has actually been carried out and, moreover, at the "right" address.

The control should be performed in real time by visits to the site to match invoices against completed work. Specifically, this would entail checking that work on the school roof, swimming pool or fence has been completed in accordance with the procurement. The control would be performed by both auditors and building experts.

Make requirements of the supplier

In order to make cooperation between bribe givers and bribe takers more difficult, organisations can place higher requirements for invoice documentation than is customary today. The requirements may mean that reference names and delivery addresses must always be stated on the invoice (compare the requirements of the Accounting Act).

Improve the opportunities to report

As a result of the corruption scandal in Gothenburg, the city has introduced a whistleblowing function that enables employees to report suspicions of crimes and irregularities. The Swedish International Development Cooperation Agency, Sida, also has a whistleblowing function, but also asks the general public for tip-offs about irregularities.

Integrity and corruption

The Data Inspection Board has produced a new regulation which may simplify whistleblowing, that is, the reporting of irregularities and crimes at organisations. There were previously a number of question marks as to which information was allowed to be processed. The new regulation means that companies no longer have to make an application to the Data Inspection Board in accordance with the Personal Data Act when there are suspicions against persons in management or key positions (Kahn & Waltré 2010). It is reasonable to assume that these regulations will lead to many organisations introducing and developing whistleblowing functions.

7. Conclusions

The trend in the number of cases raises questions

The cases registered with the National Anti-Corruption Unit provide an overall picture of visible corruption, that is, the corruption that is discovered and reported.

Corruption is often a difficult crime to discover as both bribe givers and bribe takers have an interest in maintaining the secrecy of their dealings. Since both gain from the crime, they invest time and energy in concealing the corruption. It is therefore not surprising that many crimes are never discovered.

There are also attempts at bribery that are easy to discover. The National Unit's cases contain obvious instances of this kind, such as when store detectives attempt to be bribed by persons exposed as shoplifters.

But there are also suspected crimes that are discovered, but never reported. One reason may be that employees are reluctant to make a report for fear of being perceived as troublesome at work, getting on the wrong side of their superiors or contributing to the organisation, or an accused person, ending up in the media.

Overall, it is therefore not a bold conclusion that the figures presented in this report represent only a small part of the actual corruption criminality. The study is still valuable, not only because it is a comprehensive study of the National Anti-Corruption Unit's cases since its inception in 2003, but also because it highlights risk factors in different sectors of society.

The National Unit's cases not only reflect too few corruption, but also too many. In that the National Unit has become known and there is a general idea of which actions fit into the concept of corruption, the National Unit serves as a recipient of complaints. One third of the cases submitted contain so little information that they are not possible to investigate. Most of these cases are general expressions of discontent rather than precise accusations of crime. Frustration over what people perceive as misgovernment and mismanagement often takes the form of an angry letter to

the National Unit. The letter is thereby officially registered and formally becomes a case. In addition to this there are registration errors and duplicate cases as well as cases relating to corruption in countries other than Sweden.

The results of the study show that the number of cases received is stable over time. This might be perceived as odd, given the increased attention corruption has received in recent years, due to a series of corruption scandals. In Åkerström's words (2011), there is an "eye for bribery" with which to notice corruption. A reasonable assumption would therefore be that increased awareness and attention should have had an impact on the influx of cases. How is it then that the number of cases is not increasing?

One explanation may be suspicions that have never been reported. Several of the National Unit's cases have instances in which both employers and employees have been aware of corruption and other irregularities, but have refrained from making a report. This is also confirmed by previous research (Brå 2005:18, Brå 2009:7, Statskontoret 2012:20).

A further explanation is that organisations do not perceive themselves as having any problems with corruption. In the Swedish Agency for Public Management's (Statskontoret 2012:20) investigation on the incidence of corruption in municipalities and county councils, many interviewees in managerial positions responded that there were no risks of corruption in their own organisations, but only in those of others. With that attitude, it can be difficult to be attentive to signs and tip-offs with respect to deviations.

It was mentioned above that not least agencies have been professionalised and tightened up their procedures. This may have led to the problem of corruption and conflicts of interest decreasing. This is also a factor that may have had a stabilising effect on the influx of cases.

The number of those prosecuted and convicted is also stable over time. One fifth of all cases registered by the National Unit lead to a conviction. Also one fifth of all alleged perpetrators are convicted. This may be considered a good outcome considering that corruption is difficult to investigate and that many cases are also not possible to investigate because the report consists of general accusations of first one person and then another being corrupt. When these low-information cases are excluded, which yields a more equitable measure, almost one in three alleged perpetrators are convicted.

Corruption is simple rather than spectacular

The result of the study does not yield a picture of complicated corruption cases. Instead, corruption appears to be fairly primitive,

where bribes and rewards are offered in exchange for services at the local level. This is a certain difference compared, for example, with many tax schemes in which overseas transfers and tax havens not infrequently play a part (Brå 2011:7). Although it is reasonable that corruption with similar features is particularly difficult to discover, it is still remarkable that there are few cases of that calibre. One explanation, however, is that corruption might be a minor but necessary part of a larger crime plan which essentially revolves around fraud or embezzlement. There is no crime of this kind in the National Unit's cases because the corruption is then of secondary importance.

Most of the National Unit's cases involve smaller amounts, conference travel, dining and bathroom renovations. The "big money" in the corruption cases is primarily that seen in property transactions, wills and in inflated invoices and kickbacks. Neither are any of these forms of corruption and motives particularly spectacular.

There are only a very few instances of sensational elements. Corruption and other irregularities are suspected in connection with research funds to universities, but also to individual researchers who are alleged to have slanted research findings to fit the client's wishes. Note, however, that there is a difference between a claim and a court conviction. The Skandia affair (one of Sweden's largest insurance company), which saw several hundred million kronor disappear from Skandia's bonus programme, also stands out. A number of persons in top positions were involved (Nachemson-Ekwall and Carlsson 2004). Here, it should also be added that there is a difference between suspicions and convictions. Few people were ultimately convicted in the Skandia affair.

The fact that corruption can mostly be described as being simple in nature is also positive because it indicates, after all, that corruption has far from gained the same foothold as other economic criminality (cf. tax crimes above). It may be considered a satisfactory grade for a Sweden that has a long tradition of governance characterised by transparency and orderliness.

Despite it being reasonable to assume a large number of unreported corruption, the study's focus on risk factors in different sectors should consequently have a fair level of correlation with the National Unit's cases. It is probable that there should still be some measure of unreported crimes with a preponderance of more sophisticated corruption criminality than is indicated by the cases. For example, corruption can serve as a lubricant in connection with crimes involving breach of trust. One such case is the prosecution commenced this year against a former property manager at the Prison and Probation Service who ensured that about SEK 40 million went into the wrong pockets (Bergman and Brevinge 2013).

Corruption in trade and industry should also be a problem area that has not yet come into its proper light by means of the National Unit's cases.

Old boy networks and bonds of friendship

Middle-aged men in official positions are predominant in the material. Common to the alleged perpetrators is that they usually have either a position of power or a central role, or significant competence, whereby the decisions of others may be influenced. Several cases report a well-established bond of friendship between the parties involved. The close ties between the local private sector and public employees – perhaps in particular local government officials – appear to constitute a breeding ground for something that can develop into corruption.

The results of the study also confirm the picture of corruption in Sweden as mainly taking place on a fairly discreet basis. This largely concerns bribes in the form of retrospective rewards or gifts to strengthen the relationship. For those involved, the bribes may therefore appear to be “normal” business dealings or an expression of their relationship. In a country like Sweden, which does not have any appreciable culture of corruption, many crimes take place in a grey area created by those involved (Brå 2007:21). For this reason, there appears to be less of a stigma attached to retrospective rewards than to the “buying” of decisions in advance.

Another type of friendship that may arise, and which does not at all correspond to those described above, is the relationship that may arise between patients and caregivers, particularly that between elderly persons and home-help employees.

Construction industry equated with corruption industry?

The construction industry is the area of operation that continually recurs when risk industries for economic criminality are investigated (Brå 2007:27, SOU 1997:111, SOU 2002:115, van Duyne and Houtzager 2005). The construction industry in a broad sense also stands out in this study because many cases contain accused perpetrators operating in the construction industry.

Not surprisingly, a high proportion – almost one third of all bribe givers – are found within the construction and civil engineering sector. But what is perhaps more surprising is that even one in five bribe takers in the private sector also work in the same industry. The construction companies appearing in the cases range from construction giants to one-man firms, something that indi-

cates that there is an established culture of corruption in the construction industry (e.g. Brå 2011:7, DN 2011).

A global survey, covering 78 countries and nearly 3 900 respondents, found that the construction and civil engineering industry is one of the three most corruption-affected industries (PwC 2011). This highlights that the construction industry also has problems with corruption internationally. In many ways, this also supports previous research that says that corruption in Sweden is similar to the corruption in politically and economically comparable countries (Andersson 2002).

The construction and civil engineering industry is governed by political decisions and requires good contacts with the public sector. Such contacts may be necessary for entrepreneurs and contractors who want to carry out projects, grow and be successful. The public sector accounts for a large part of the construction and civil engineering investments and are therefore major clients with the private construction companies.

In view of the problems existing in the construction industry, with all kinds of economic crime, not least corruption, there is much more to do by way of clean-up, both on the part of the government authorities and the industry.

Crime prevention measures in the future

In the introduction to this report, we mentioned that there is an increased interest in combating corruption. In some quarters, the increasingly stringent regulations on bribes risk moving towards “zero tolerance”. But there must also be plausibility and proportionality, so that employees do not become afraid of displaying a moderate measure of kindness, courtesy and appreciation.

Some sixty countries around the world have an anti-corruption agency. The advantages of such an agency are that someone has primary responsibility for the issue as well as overall responsibility for the satisfactory functioning of cooperation between agencies. An organisation of this kind brings together unique knowledge through employees who have cutting-edge expertise in this area.

Sweden does not have such an anti-corruption agency, but does have a number of bodies that may collectively be considered to fulfil an equivalent function. It is primarily the – central to this report – National Anti-Corruption Unit, as well as the Police’s recently established National Corruption Group and the long-established, civil law-based Swedish Anti-Corruption Institute (IMM), which have almost agency status in the field.

Others working against corruption are the Swedish Association of Local Authorities and Regions (SKL) and Transparency International Sweden (TIS). The following quotation from Transparency may serve to conclude this crime prevention advice:

*Transparency and insight in the public and private sectors combat corruption. Integrity and moral courage in individuals expose corruption.*³⁰

³⁰ See the TIS website: <http://www.transparency-se.org/OmTISverige.htm>

8. Compilation of risk factors with countermeasures

The following section provides an integrated overview of risk areas and suggested preventive measures based on the risk factors and risk environments identified in the material.³¹

The COSO model

When the Swedish National Audit Office (Riksrevisionen 2006:8) conducted its surveys of corruption, it made use of the COSO model.³² This is an international audit method whose aim is to control whether organisations are fully protected against corruption. The model comprises six aspects: control environment, risk assessment, overall control activities, control activities, information and communication, and monitoring (Appendix 3 of RiR 2006:8). Many of the suggested countermeasures given in the checklist can be related to those also appearing in the COSO model.

Checklist of risk factors and countermeasures

Table 18 provides a checklist of the most essential risk areas, with associated specific measures that organisations can review in their anti-corruption work.

The measures in the list are intended to hinder crime and irregularities, thereby reducing the motivation of bribe givers and bribe takers, and to improve and strengthen control. Several of the measures, which minimise the risks of corruption arising and spreading within the organisation, are also relatively simple to implement.

³¹ Brå has previously released a handbook on combating unlawful influence (2009). It is available for download from the Brå website: www.bra.se/bra/publikationer.html.

³² COSO is an acronym that stands for the Committee of Sponsoring Organizations of the Treadway Commission.

Table 18. Checklist of risk areas and how they can be improved

Risk areas (problems)	Measures addressing the respective risk area
BRIBE/REWARD and DESIRED ACTION OR OMISSION	
Lack of knowledge	<p>Employees need more knowledge in the following areas:</p> <ol style="list-style-type: none"> 1. What is corruption? 2. What is a bribe (more than "just" money)? 3. What are conflicts of interest and friendship corruption? 4. What relationship is "appropriate" vis-à-vis suppliers and other partners?
Unclear guidelines and policies	Introduce clear guidelines and policies in a language that the employees understand. Follow up compliance with the guidelines.
Quality control and vague entertainment and travel specifications	<p>Inform personnel working with economy issues about which "gifts" they should keep an eye on.</p> <p>Place higher demands on employees to submit documentation and receipts certifying travel or entertainment.</p>
Inappropriate/unethical working relationship with suppliers and contractors	Introduce work rotation, or group decisions, in order to reduce the arising and maintenance of corruption. Special focus on corruption in grey areas such as friendships, conflicts of interest and secondary employment.
PERPETRATOR (position bribe taker and bribe giver respectively)	
Parties involved	
Homogeneous groups	Work actively to achieve a spread in the distribution of age and sex among the employees. In addition to work rotation, this may help to reduce the risks of friendship corruption and corruption networks.
Abuse of power	Introduce requirements for dual authorisation when approving (economic) documents in order to reduce the power of individual persons to make decisions on their own and without transparency. Perform regular reviews of authorisation administration and rights for employees.
Key persons	Do not overlook key persons who can directly or indirectly influence decisions or procurements.
Direct award of contract	Some organisations do not have specific purchasers. Their orderers can still perform direct awards of contracts up to about SEK 300 000, regardless of whether they are knowledgeable in the area. By way of suggestion, these persons need to receive special training or information about purchasing, regulations and corruption risks.
When no one questions illogical decisions or deviations	Purchasers, but also others, can find it difficult to go against high-ranking persons within the organisation. This requires support from management. Encourage therefore employees to call attention to suspected irregularities.
Organisations	
Culture, values and the development of norms	<p>All these factors permeate an organisation. In order to achieve a good leadership, the management and executives in general must first examine themselves, because what they do influences the norm and the culture and values to be followed. It is important that persons in the management also dare to conduct an open dialogue on corruption with each other and with other employees, and not to deny that corruption actually exists.</p> <p>Employees' behaviour and perceptions can be gauged through ethical elements in an employee survey.</p> <p>Introduce "soft controls", such as through background information of employees and partners, introduce performance review (gauging if goals are being met) and codes of conduct for ethics and morals.</p>

Risk areas (problems)	Measures addressing the respective risk area
Weak management and weak leadership/managerial culture	It is always the responsibility of management to review resources, responsibilities, priorities and financing in an organisation. Management must give priority to the issue of corruption if it is to have an impact in the organisation.
Organisations in the risk zone	Groups that to a greater extent than others risk being exposed to corruption are agencies that issue permits and approvals as well as persons who work closely with people in a position of dependence. These groups may require specific efforts, such as clear guidelines and job descriptions. It is also important to follow up these efforts.
Industries	
Unethical approach	In order to achieve a good culture and values in the industry, there should be clear guidelines and policies about what employees may and may not do, as well as the consequences of breaches. Establish ethical codes and educate employees. Also spread the knowledge contained in the newly established Code of Business Conduct.
Weak organisational culture and values that can be infiltrated by a culture of corruption	Carry out training days about consequences and myths relating to corruption. Training can, for example, be conducted by industry associations in cooperation with police and prosecutors.
CONTROL	
Control that increases the detectability	
Deficient risk analysis	Perform a financial risk and vulnerability analysis, that is, identify risks of being exposed to corruption. A plan can then be developed for how to best address the deficiencies.
Deficiencies in the control environment, such as weak insight and transparency, and obsolete control systems	Organisations should regularly review their control systems, particularly those which have undergone organisational changes, privatisations and outsourcing. Introduce regular reviews and continuous internal and external audits. Document and report deviations.
Irresponsible suppliers	Obtain information on the tax situation of suppliers from the Swedish Tax Agency. Exclude irresponsible parties from procurements.
Deficient invoice documentation	Make stricter requirements for invoice documentation from suppliers. Do not accept documents that are vague, contain very little information or have combined amounts or deviations from agreements. Also require that a reference person must always be stated on the documents.
Weak control of work actually having been carried out	Introduce follow-up controls in real time. Engage external and impartial experts to carry out controls in the "field", that is, at the physical locations and of the practical execution to which the invoice refers.
To facilitate reports	
Low propensity of employees to make reports	Encourage (police) reports and publication of all instances of irregularities. The company's reputation and brand otherwise risk being damaged to a greater extent the day it becomes public that irregularities have been swept under the carpet.
Low propensity of employees to make reports	Employees must be encouraged to want/dare to make a report. The conditions for whistleblowers should therefore be improved, and the opportunity to be anonymous should be available. There must be a designated contact person to whom employees can turn.
Deficient procedures for reports	Introduce procedures for how a report is to be handled and investigated, internally and externally. This relates in part to the examples above. Cooperate with police and prosecutors.

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Swedish Agency for Public Management: www.statskontoret.se

Swedish Association of Local Authorities and Regions:
www.skl.se

Transparency International Sweden (TIS):
www.transparency-se.org

Method appendix: Variables

The National Anti-Corruption Unit maintains no statistics on which cases have been concluded or are being processed, but only on how many cases are received and registered. However, the National Unit does register how many cases in total per year are concluded and how many cases resulted in decisions to prosecute, the number of prosecuted persons and legally binding judgments.

No comparison can therefore be made on an annual basis between the National Unit's registrations and this study since a case is not necessarily concluded the same year in which it was received. The National Unit registers the events (withdrawal, prosecution, convictions, etc.) after the year in which the respective event occurs, whereas in this study we indicate the year in which the case is registered.

Below is the code template of the variables whose information has been taken from all cases. The information was coded into SPSS in order to perform statistical analysis.

1. Löpnr – used to identify a case.
2. LöpNrUtpekad – used to identify an alleged perpetrator in the cases that have more than one person involved.
3. År_RmK – the year in which the case was received and registered by the National Unit.
4. RfK_ärendenr – the National Unit's case number upon registration.
5. Knr – the police report's reference number.
6. Målnr – the court's reference number.
7. Organisation – type of organisation with seven values (central government sector, municipality, county council, company owned by municipality or county council, private sector, private individual and association/foundation).
8. Enkelorg – simplified type of organisation with five values (central government sector, local government sector, private sector, private individual and association/foundation).
9. Län – county where the police report was made, or county where the alleged crime was committed in those instances where there is no police report.
10. Stockholm – dichotomous variable of whether or not the report was made in Stockholm.

11. Kommun_landsting – municipality or county council in the cases relating to the local government sector.
12. Enkel_upptäckt – simplified category of who first discovered the crime, 13 values.
13. UpptäcktFörst – those who first discovered the crime, 26 values.
14. UpptäcktDetalj – qualitative variable description of how the crime was first discovered and by whom.
15. Anmälare – those who are formally given as reporters in the police report, 13 values.
16. Anonym – dichotomous variable of whether or not the report, regardless of recipient, was anonymous.
17. Muta_best – dichotomous variable with the values bribe and bribery as well as other types of crime.
18. Enkel_brott – simplified category of types of crime, nine values.
19. BrottAnmälan1 – the type of crime that is stated first in a report, 42 values.
20. BrottAnmälan2 – the type of crime subsequently stated in a report, 42 values.
21. BrottAnmälan3 – the type of crime subsequently stated in a report, 42 values.
22. BrottAnmälan4 – the type of crime subsequently stated in a report, 42 values.
23. Åtalsbrott1 – the type of crime that is stated first in a decision to prosecute, 42 values.
24. Åtalsbrott2 – the type of crime subsequently stated in a decision to prosecute, 42 values.
25. Åtalsbrott3 – the type of crime subsequently stated in a decision to prosecute, 42 values.
26. Åtalsbrott4 – the type of crime subsequently stated in a decision to prosecute, 42 values.
27. FöljdInternUtredning – whether or not an internal investigation has been conducted with three values (yes, no and unknown).
28. KönMt – the accused person's sex.
29. ÅlderMt – the accused person's age.
30. BefattningMt – the accused person's employment position, eight values (workers without vocational education requirements, workers with vocational education requirements, lower officials, higher officials, elected representatives, entrepreneurs, private individuals and not applicable).
31. Kommunsektor – in the cases concerning the local government sector (municipality), nine values.
32. Landstingssektor – in the cases concerning the local government sector (county council), seven values.
33. Enkel_bransch – simplified category of industries including the divisions of the public sector, 20 values.
34. Bransch_kval – qualitative variable description of type of agency, sector or area/industry in which the accused person operates.
35. Bransch_förklaring – type of agency, sector or area/industry in which the accused person operates, 21 values.
36. AktörMuttagare – the alleged bribe taker's position, nine values.
37. AktörBestickare – the alleged bribe giver's position, eight values.
38. AktörMäklare – the alleged's broker/accessory's position, four values.
39. FormerMuttagare – forms of corruption where the accused person is a bribe taker, eleven values.
40. FormerBestickare – forms of corruption where the accused person is a bribe giver, nine values.
41. FormerMäklare – forms of corruption where the accused person is a broker/accessory, five values.

42. MetodMuttagare – method of corruption where the accused person is a bribe taker, six values.
43. MetodBestickare – method of corruption where the accused person is a bribe giver, eight values.
44. MetodMäklare – method of corruption where the accused person is a broker/ accessory, five values.
45. Enkel_muta – simplified and more narrow classification of the bribe, ten values.
46. TypMuta1 – type of bribe, eight values (type of “gift” or “service”).
47. TypMuta_kval – qualitative variable description of the bribe.
48. FormerAnnat_beteende – description of the crimes in the cases in which these are not bribery, five values.
49. Beslut1Slutbrott – decision 1 of the final crime classification, three values (prel. inv. not opened, prel. inv. opened or prel. inv. withdrawn).
50. Beslut1Slutbrott – decision 2 of the final crime classification, three values (prel. inv. not opened, prel. inv. opened or prel. inv. withdrawn).
51. Beslut1Slutbrott – decision 3 of the final crime classification, three values (prel. inv. not opened, prel. inv. opened or prel. inv. withdrawn).
52. Beslut1Slutbrott – decision 4 of the final crime classification, three values (prel. inv. not opened, prel. inv. opened or prel. inv. withdrawn).
53. Anledningbeslut1 – reason for decision 1 of the final crime classification, 24 values.
54. Anledningbeslut1 – reason for decision 2 of the final crime classification, 24 values.
55. Anledningbeslut1 – reason for decision 3 of the final crime classification, 24 values.
56. Anledningbeslut1 – reason for decision 4 of the final crime classification, 24 values.
57. Beslut2Brott1 – decision 2 on the crime, whether or not a prosecution has been commenced, three values (decision to prosecute, decision to withdraw, abstention from prosecution).
58. Beslut2Brott2 – decision 2 on the crime, whether or not a prosecution has been commenced, two values (decision to prosecute and decision to withdraw).
59. AnledningBeslut2 – reason for decision 2, nine values.
60. Enkel_fälld – simplified category of type of crime of which the accused person was convicted, six values.
61. FälldBrott1 – the type of crime that is stated first and of which the accused person was convicted, 36 values.
62. FälldBrott2 – the type of crime subsequently stated and of which the accused person was convicted, 32 values.
63. Påföljd – type of sanction upon conviction, 14 values.
64. Överklagan – dichotomous variable of whether or not the convicted person appealed the judgment.
65. Ny_påföljd – qualitative variable of whether the court of appeal or the Supreme Court amended, respectively, the ruling of the district court or the court of appeal.
66. Kommentarer – qualitative variable description of the case with summaries, comments and history.



Who corrupts, in which sectors of society can we find the bribe givers and what are they looking to accomplish? Who are the targets of corruption, where are the persons who receive improper offers, what is being offered and how do the attempts at bribery take place?

The aim of this report is to increase the knowledge of local government administrations, central government agencies and private companies with respect to the location of the risks. Having identified risk factors and risk areas, the report also proposes several preventative measures.



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