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## **BEST PRACTICES THAT LINK ANTI-CORRUPTION MEASURES WITH THE REALIZATION AND PROTECTION OF HUMAN RIGHTS**

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According to Transparency International Denmark is the least corrupt country in the world.

In a Danish context corruption is not an issue that the Danish Institute for Human Rights has as a main priority, as corruption is not a significant problem in relation to the realisation and protection of human rights in Denmark. The institute's knowledge on the subject is therefore limited.

### **1) Examples which show how anti-corruption efforts can be effectively complemented through the use of human rights standards, methods and mechanisms;**

To ensure the trust in the public sector and private companies whistleblower mechanisms have been introduced in both the public and private sector in Denmark. The mechanisms differs in form within different workplaces.

The mechanisms does not give employees a wider right to freedom of expression, but in general the whistleblower mechanisms encourages the employees to exercise their right to freedom of expression and report suspicious conduct anonymously.

Should an employee become aware of bribery or other forms of corruption within the public administration it must be reported to the management immediately, who must address the

incident. Alternatively the employee can report the case to the police or the relevant supervisory - or regulatory authority.

**2) Examples where national human rights institutions (NHRIs) identified corruption as a cause of human rights violations and effective remedial measures taken;**

No relevant information available.

**3) Examples which show how the work of national anti-corruption agencies (ACAs) and NHRIs can be interlinked, substantively, structurally and organizationally (such as existing memoranda of understanding; other formal working relations; designated human rights/anti-corruption focal points);**

No relevant information available

**4) Examples of engagement with regional and international human rights mechanisms that brought about change in anti-corruption efforts;**

Corruption in the form of bribery in both the public and private sector is criminalised in the Danish Criminal Code.

An amendment of the Danish Criminal Code in 2000 criminalised active and passive bribery of foreign public officials and officials of international organisations. The code is thereby deemed to be in compliance with the Convention on Combating Bribery of Foreign Officials in International Business Transactions.

Hence both individuals and companies can be prosecuted of bribery on a national and international level.

As an example of the use of the criminal code in Danish case law, please refer to the ongoing case of the IT-company Atea, in which a number of the company's employees and public officials are prosecuted for bribery.

**5) Examples of the incorporation of human rights considerations in self-assessment of implementation of the United Nations Convention against Corruption;**

No relevant information available

**6) Examples of successful human rights litigation, or of investment disputes or civil law cases where human rights arguments played a decisive role, in corruption cases;**

No relevant information available

**7) Good practices for safeguarding human rights while combatting corruption, in particular with regard to: a) the criminalization of corruption (e.g. illicit enrichment), b) the detection and investigation of corruption, c) the prosecution and judicial proceedings (including suo motu powers) and d) in the recovery of illicit assets;**

Besides the Criminal Code, corruption is criminalised in a number of other Acts.

With regards to taxation it follows from the Act on Taxation that no tax can be deducted for the expense of bribery. The Act on State-authorized and Registered Public Accountants states an obligation for auditors to notify the management if the auditor realises that a member of the management is committing bribery. Furthermore an act on measures to prevent money laundering and terrorist financing was adopted in 2007.

According to the Business Anti-Corruption Portal, Denmark is one of the least corrupt countries because safeguards against corruption primarily rest with a strong practice of integrity in Denmark. It is this practice rather than formal rules and regulations that prevents corruption.

**8) Good practices for the protection of victims, witnesses, reporting persons, anti-corruption activists, whistleblowers and other persons involved in the fight against corruption which explicitly build on human rights standards;**

By ensuring anonymity the whistleblower mechanisms mentioned above can be used as a tool for combatting corruption without the employee risking his or her carrier or other repercussions

In April 2015 the Committee on Public Employees' Freedom of Expression and Whistleblowing presented their report on the need for legislation on public employees' freedom of expression, enhanced information – and counselling safety or other administrative initiatives to support public employees' freedom of expression.

In this report the committee also emphasise the importance of protection the rights of the person being accused of bribery, especially in cases of harassment. An anonymous report accusing an employee of corruption should therefore only be disclosed to a limited number of people in order to prevent abuse of the mechanism.

- 9) Good practices for securing the independence and enhancing the effectiveness of ACAs which draw upon the United Nations Paris Principles and the practice and modalities followed for strengthening the independence and effectiveness of NHRIs (eg the International Coordinating Committee of NHRIs; its peer review process; sharing of substantive and administrative approaches to work);**

No relevant information available

- 10) Any other issues relevant to the scope of this study, including for instance information on the use of indicators for measuring the negative impact of corruption on human rights or the correlation between corruption and human rights violations and vice versa.**

No relevant information available

Yours sincerely,

Kristine Glahn