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FIFTH EVALUATION ROUND

Preventing corruption and promoting integrity in
central governments (top executive functions) and
law enforcement agencies

ADDENDUM TO THE SECOND COMPLIANCE REPORT

DENMARK

Adopted by GRECO
at its 100th Plenary Meeting (Strasbourg, 3-6 June 2025)



Group of States against Corruption
Groupe d'États contre la corruption

COUNCIL OF EUROPE



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I. INTRODUCTION

1. GRECO's Fifth Evaluation Round deals with "Preventing corruption and promoting integrity in central governments (persons entrusted with top executive functions, PTEF) and law enforcement agencies (LEA)".
2. This Addendum to the Second Compliance Report assesses the measures taken by the authorities of Denmark to implement the recommendations issued in the [Fifth Round Evaluation Report](#) on Denmark which was adopted at GRECO's 83rd Plenary Meeting (17-21 June 2019) and made public on 4 September 2019, following authorisation by Denmark. The Fifth Round Compliance Report on Denmark was adopted by GRECO at its 88th Plenary Meeting (22 September 2021) and made public on 17 December 2021, following authorisation by Denmark. The Second Compliance Report on Denmark was adopted by GRECO at its 95th Plenary Meeting (1 December 2023) and made public on 25 March 2025. GRECO noted that further progress was necessary to demonstrate an acceptable level of compliance with the recommendations and asked the Head of Delegation of Denmark to provide a report on the progress in implementing the recommendations.
3. In addition, in accordance with Rule 32 revised, paragraph 2, subparagraph (iii), GRECO requested the authorities of Denmark to receive a high-level mission with a view to reinforcing the importance of complying with the relevant recommendations. The high-level mission took place on 7 April 2025 (see [press release](#)). The GRECO delegation welcomed the commitment expressed at the highest level to implement GRECO's recommendations in respect of top executive functions and law enforcement and awaits swift action in this regard.
4. As required by GRECO's Rules of Procedure¹, the authorities of Denmark submitted a Situation Report on measures taken to implement the recommendations. This report was received on 12 March 2025 and served as a basis for the Addendum to the Second Compliance Report.
5. GRECO selected the Slovak Republic (with respect to top executive functions in central governments) and Iceland (with respect to law enforcement agencies) to appoint Rapporteurs for the compliance procedure. The Rapporteurs appointed were Ms Radka MONCOLOVÁ, on behalf of the Slovak Republic, and Mr Kjartan ÓLAFSSON, on behalf of Iceland. They were assisted by GRECO's Secretariat in drawing up the Addendum to the Second Compliance Report.

II. ANALYSIS

6. GRECO addressed 14 recommendations to Denmark in its Evaluation Report. In the Second Compliance Report, GRECO concluded that recommendations ix and x had been dealt with in a satisfactory manner, recommendation iii had been partly implemented

¹ The Compliance procedure of GRECO's Fifth Evaluation Round is governed by its Rules of Procedure, as amended: Rule 31 revised bis and Rule 32 revised.

and recommendations i, ii, iv, v, vi, vii, viii, xi, xii, xiii and xiv had not been implemented. Compliance with the 12 outstanding recommendations is dealt with below.

Preventing corruption and promoting integrity in central governments (top executive functions)

Recommendation i

7. *GRECO recommended that an analysis of integrity-related risks involving members of the government and special advisers be carried out and that on this basis a strategy for the integrity of persons with top executive functions be developed and implemented.*
8. GRECO recalls that this recommendation was assessed as not implemented in the Second Compliance Report. GRECO noted that no new measure had been reported to implement this recommendation. The authorities had essentially relied on the existing rules and guidelines, the violation of which could lead to sanctions.
9. As regards members of the government, the authorities of Denmark refer to their previous situation reports, which served as a basis for the First and Second Compliance Reports. As regards special advisers, the authorities submit that upon their appointment, they attend an introduction course, which covers integrity rules and thus makes it possible to prevent integrity related risks. The authorities further reiterate that a violation of rules on conflicts of interest, confidentiality or acceptance of gifts by ministers or special advisers may result in criminal sanctions.
10. GRECO regrets to note that no tangible new measures have been taken to comply with this recommendation. GRECO emphasises that this recommendation has two key elements. Firstly, it requires an in-depth analysis of the specific corruption risks to which PTEFs are exposed (e.g. risks of nepotism, favoritism or those arising from the interface between business and political actors; risks related to lobbying, asset ownership or post-governmental employment). Such an analysis is in itself supposed to raise awareness, taking into account the specific roles of different categories of PTEFs (see paragraph 38 of the Evaluation Report). Secondly, on the basis of the risk analysis, a dedicated strategy document with a long-term vision should be developed, setting out concrete steps to mitigate the identified risks. From this perspective, while an induction course with an ethics component is undoubtedly beneficial and contributes positively to overall awareness, it represents just one isolated measure. To meet the intent of the recommendation, such initiatives would need to be framed within a more holistic and ambitious approach, i.e. a risk analysis and a targeted strategy for PTEFs.
11. GRECO concludes that recommendation i remains not implemented.

Recommendation ii

12. *GRECO recommended (i) that a code of conduct for persons with top executive functions be adopted, complemented with appropriate guidance regarding conflicts of interest and other integrity-related matters (e.g. gifts, outside activities, third party contacts,*

handling of confidential information etc.) and (ii) that such a code be coupled with a mechanism of supervision and enforcement.

13. GRECO recalls that both parts of this recommendation were assessed as not implemented in the Second Compliance Report, given that no new measures had been reported by the authorities.
14. The Danish authorities emphasise that, in Denmark's experience, all integrity rules, including those which are only subject to "political" sanctions, are generally respected. They also reiterate their previous arguments regarding the content and purpose of the Ministerial Handbook as well as the responsibility of the ministers for a breach of the integrity rules. With regard to special advisers, the authorities also reiterate their previous position that the Code of Conduct for the Public Sector, which is applicable to this category of PTEFs, provides the appropriate guidance and outlines the sanctioning mechanism (see paragraphs 12-14 of the Second Compliance Report). Moreover, the confidential counselling channels, through the permanent secretary at their ministry or the ministry's inhouse Law Divisions, are also open to them (as stated in paragraph 46 of the Evaluation Report).
15. GRECO regrets to note that no new developments have been reported and calls on the authorities to take decisive measures to implement this recommendation.
16. GRECO concludes that recommendation ii remains not implemented.

Recommendation iii

17. *GRECO recommended that i) systematic briefing on integrity issues be imparted to members of the government upon taking up their positions and at certain intervals thereafter and ii) confidential counselling on integrity issues be established for them.*
18. It is recalled this recommendation was assessed as remaining partly implemented in the Second Compliance Report, given that no new measures had been reported by the authorities. While briefings on integrity issues had been provided to members of the government upon taking up their position, in GRECO's view, they should also be repeated at certain intervals thereafter. Furthermore, while ministers were reportedly advised on a daily basis, this practice was neither clearly defined, nor harmonised or consolidated.
19. The Danish authorities reiterate that the existing channels for advice and briefings are sufficient to ensure compliance with integrity-related rules and guidelines. They refer to the initial briefing given to ministers upon taking office and the daily confidential advice they receive from their Permanent Secretary, their Secretariat and Law Divisions (see paragraph 18 of the Second Compliance Report).
20. GRECO regrets that no new measures have been taken and strongly encourages the authorities to take concrete steps to implement this recommendation, as indicated in the previous Compliance Reports, in particular to introduce a systematic briefing of

ministers at regular intervals upon taking office and to ensure that the confidential counselling channels are "more clearly defined, harmonising practices and consolidating institutional memory regardless of government changes" (see paragraph 47 of the Evaluation Report).

21. GRECO concludes that recommendation iii remains partly implemented.

Recommendation iv

22. *GRECO recommended that, in order to improve public access to information under the Access to Public Administration Files Act, the scope of the exceptions under the Act be restricted or further measures be taken to ensure that the exceptions under the act are applied less frequently in practice.*
23. GRECO recalls that this recommendation was assessed as not implemented in the Second Compliance Report. While GRECO welcomed the announced establishment (in December 2022) of an expert committee to prepare proposals for a new law on access to public administration files, this process was still at a very early stage and no further measures had been reported to ensure that the exceptions under the current law were less frequently applied in practice.
24. The Danish authorities inform GRECO that the above-mentioned expert committee was eventually established in February 2024. The committee's work is expected to be completed in the summer of 2025. Once the committee has published its proposal, the government will invite the parties in the Danish Parliament to negotiate a revision of the Access to Public Administration Files Act.
25. GRECO is encouraged that the revision process has been relaunched and is ongoing. However, no draft law has been submitted to GRECO, and no further developments have been reported to show that the exceptions under the current law are applied restrictively (for example, new case-law).
26. GRECO concludes that recommendation iv remains not implemented.

Recommendation v

27. *GRECO recommended i) introducing rules and guidance on how persons entrusted with top executive functions engage in contacts with lobbyists and other third parties seeking to influence governmental processes and decisions; and (ii) increasing the transparency of contacts and subject matters concerning lobbying of persons entrusted with top executive functions.*
28. It is recalled that this recommendation was assessed as not implemented in the Second Compliance Report. GRECO noted that the existing measures—such as the monthly reports on ministers' official events, expenses, and gifts—did little to enhance transparency regarding PTEFs' contacts with lobbyists. Similarly, the publication of third-party comments on draft legislation did not extend to discussions at the pre-

parliamentary stage. Furthermore, references to general frameworks like the Code of Conduct for the Public Sector, the Public Administration Act, and the principle of impartiality were too broad to provide meaningful guidance to PTEFs in managing their interactions with lobbyists and other third parties.

29. The Danish authorities refer again to the rules on conflicts of interest contained in the Code of Conduct for the Public Sector and the Public Administration Act, as well as to the general fundamental legal principle of impartiality. In addition, a bill has been proposed that would prevent political parties and candidates from receiving donations from foreign authorities, legal entities, or individuals. However, certain EU institutions and European associations would be exempt.
30. GRECO regrets the lack of progress and urges the authorities to reconsider their position and to address GRECO's concerns expressed in paragraph 56 of the Evaluation Report (especially as there have been several cases of ministers becoming lobbyists after leaving office). While a bill prohibiting foreign donations to political parties and candidates is welcome, it does not appear to cover persons with top executive functions and, in any event, it cannot replace a proper regime governing all contacts with lobbyists.
31. GRECO concludes that recommendation v remains not implemented.

Recommendation vi

32. *GRECO recommended introducing rules to deal with the employment of persons entrusted with top executive functions following the termination of their service in the public sector.*
33. GRECO recalls that this recommendation was assessed as not implemented in the Second Compliance Report. The authorities had argued that specific rules on revolving doors were unnecessary in view of the existence of criminal-law provisions on bribery and breach of confidentiality.
34. The authorities refer again to the criminal-law provisions on bribery and breach of confidentiality. They also point out that when an election is called or a new minister is appointed, special advisers are dismissed with six months' notice. They are immediately relieved of their duties and continue to be paid, while being obliged to inform the ministry of any other employment during this period (this was noted in paragraph 81 of the Evaluation Report).
35. GRECO notes with regret that no steps have been taken to address this recommendation and that no consideration had been given to the measures suggested in the Evaluation Report (paragraph 81), such as a cooling-off period, a restriction on certain types of activity or a mechanism from which ministers and, as appropriate, special advisers must gain approval or advice in respect of new activities following public service.
36. GRECO concludes that recommendation vi remains not implemented.

Recommendation vii

37. *GRECO recommended (i) enshrining in regulation or legislation an obligation for members of the government to publicly declare their assets, income and financial interests; (ii) that quantitative data on income as well as data on assets and significant liabilities is included in the financial declarations; and (iii) that it be considered to oblige special advisers to declare their financial interests publicly on a regular basis as well.*
38. It is recalled that this recommendation was assessed as not implemented in the Second Compliance Report, in the absence of any measure taken to implement it. Moreover, no consideration has been given, within the meaning of GRECO's criteria², to obliging special advisers to declare their financial interests on a regular basis.
39. The Danish authorities reiterate the arguments already put forward in previous stages of this compliance procedure, namely that successive governments have complied with the system of declaration of their financial interests, even in the absence of a binding legal provision. As regards special advisers, they are required to declare any potential conflict of interest to the permanent secretary of their ministry/manager. Special advisors' salaries, together with information on their functions and professional background, are published on the website of the Danish Employee and Competence Agency under the Ministry of Finance.
40. GRECO can only regret that the authorities do not intend to make the declaration regime mandatory, more precise (with quantitative data) and more complete, covering income, assets and liabilities in addition to financial interests. As regards the third part of this recommendation (declaration of interests by special advisers), GRECO expects the authorities to give thorough consideration to this issue, taking into account GRECO's underlying concerns and involving competent authorities and experts. GRECO looks forward to receiving information on the reflection process and the decision taken in due course.
41. GRECO concludes that recommendation vii remains not implemented.

Recommendation viii

42. *GRECO recommended that declarations submitted by persons entrusted with top executive functions be subject to substantive control.*
43. GRECO recalls that this recommendation was assessed as not implemented in the Second Compliance Report, the authorities not finding it necessary to ensure that financial declarations by ministers are subject to substantive control.

² GRECO recalls that Bureau 75 established four criteria to be fulfilled to conclude that a "consider-recommendation" has been implemented, namely 1) pertinence (Has the reflection process carried out in the country concerned really taken into account GRECO's underlying concerns?); 2) extent (Were these concerns examined/discussed in depth, possibly with the involvement of appropriate (expert) institutions/individuals?); 3) legitimacy (Has the decision to act/not to act been taken by an appropriate authority, ideally at political level?); 4) documentation (Has the reflection process and/or its results been properly documented?).

44. The Danish authorities reiterate the arguments already put forward in previous stages of this compliance procedure, namely that any inaccuracies in the information provided by the ministers will be subject to scrutiny by Parliament and the press, and that ministers bear political responsibility for this information.
45. GRECO notes with concern that the authorities currently do not intend to comply with this recommendation and urges them to reconsider this position in a timely and constructive manner.
46. GRECO concludes that recommendation viii remains not implemented.

Regarding law enforcement agencies

Recommendation xi

47. *GRECO recommended developing a streamlined system for authorisation of secondary activities within the police, which is coupled with effective follow-up.*
48. GRECO recalls that this recommendation was assessed as not implemented in the Second Compliance Report, given that no measures had been taken in this respect.
49. The Danish authorities reiterate their previous submission that the National Police does not find it necessary for its staff to report secondary employment unless there is a need to assess the existence of a potential conflict of interest. The authorities refer to the Code of Conduct for the Public Sector, which prohibits secondary employment if it involves a risk of conflict of interest. Moreover, the Code of Conduct in the Police and Prosecution Service gives examples of which secondary activities are compatible with the service and which are not. Police officers have a duty to declare secondary activities if they are in doubt as to whether the secondary activities are compatible with a job in the police service. The National Police deem the current reporting system suitable for filtering out those secondary activities that could adversely impact the performance of staff members' duties or give rise to a real, potential or perceived conflict of interests.
50. GRECO recalls that it has already considered these arguments in the previous compliance reports (see paragraphs 49-51 of the Second Compliance report) and in the Evaluation Report (paragraphs 138-140). In GRECO's view, the decision on the existence of a conflict of interest or on the compatibility of a given secondary activity with the police service should not be left to the discretion of the staff member concerned. GRECO has also underlined the need for a systematic follow-up of such decisions.
51. GRECO concludes that recommendation xi remains not implemented.

Recommendation xii

52. *GRECO recommended that a study be conducted concerning employment of staff of the police after they leave the police and that, in the light of the findings, a policy be adopted to minimise the risk of possible conflicts of interest in this respect.*
53. GRECO recalls that this recommendation was assessed as not implemented in the Second Compliance Report, given that no new information had been submitted.
54. The Danish authorities reiterate their previous argument that staff members are well acquainted with the rules on confidentiality of the Criminal Code, which continue to apply after leaving the police. The Danish authorities will ensure that staff are made aware of the necessary confidentiality requirements when they leave the police force. From 1 May 2025, letters to resigning staff will state that confidentiality continues even after leaving the police. The Danish authorities also provide statistics showing that the majority of police staff leave the service due to retirement³.
55. GRECO takes note of this information and urges the authorities to carry out the necessary research in order to better understand the extent and the specificities of the risks associated with police officers taking up other employment after leaving the police service. Even though the majority of police staff leave the service upon retirement, the number of resignations for other reasons in recent years has been significant enough to warrant an in-depth analysis of the specific risks.
56. GRECO concludes that recommendation xii remains not implemented.

Recommendation xiii

57. *GRECO recommended that the authorities analyse the need for introducing a requirement for certain officials within the police to declare financial interests on a regular basis.*
58. It is recalled that this recommendation was assessed as not implemented in the Second Compliance Report. GRECO considered that the security clearance system relied on by the authorities did not sufficiently identify possible integrity risks related to the financial situation of certain police officers. Moreover, in practice, ten years may elapse before they would need to be re-vetted.
59. The Danish authorities refer again to the security clearance system. They also reiterate their arguments concerning the obligation upon procurement officers to register close personal relationships with people employed by companies that could supply goods or services to the Danish police, as well as to register their directorships, ownerships, joint ownerships (etc.) of companies that could be potential suppliers to the police.

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Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1. Requested resignation	18	25	31	28	46	41	40	45	47	35
2. Retirement	247	291	315	237	241	231	268	315	276	228
Total	265	316	346	265	287	272	308	360	323	263

60. GRECO recalls that it has already considered these arguments in the previous compliance reports (paragraphs 58-60 of the Second Compliance Report). GRECO stresses again the need for a proactive and more profound reflection on the benefits of a requirement for certain officials in top management or particularly vulnerable positions in the police to declare their financial interests on a regular basis.
61. GRECO concludes that recommendation xiii remains not implemented.

Recommendation xiv

62. *GRECO recommended that measures be taken to raise awareness of staff of the police of their duty to report corruption-related misconduct within the police service.*
63. GRECO recalls that this recommendation was assessed as not implemented in the Second Compliance Report. While the attention given to the duty to report misconduct during the Police Basic Education was commendable, GRECO stressed the importance of raising awareness of staff on this issue throughout their career in order to counter any possible “code of silence”. GRECO pointed out in this context that the Staff Regulation did not specifically require the reporting of misconduct.
64. The Danish authorities indicate that they are currently exploring possible measures to further raise awareness among police of their duty to report corruption-related misconduct within the police service.
65. GRECO takes note of this information and regrets that no tangible progress has been achieved so far.
66. GRECO concludes that recommendation xiv remains not implemented.

III. CONCLUSIONS

67. **In view of the foregoing, GRECO concludes that Denmark has thus far dealt in a satisfactory manner with only two of the fourteen recommendations contained in the Fifth Round Evaluation Report.** Of the other recommendations, one remains partly implemented and eleven remain not implemented.
68. More specifically, recommendations ix and x have been dealt with in a satisfactory manner, recommendation iii has been partly implemented and recommendations i, ii, iv, v, vi, vii, viii, xi, xii, xiii and xiv have not been implemented.
69. GRECO notes that no progress has been made on any of the recommendations. The authorities essentially repeat the information and arguments already assessed by GRECO in the Evaluation and Compliance Reports. The frequent references to provisions of the Criminal Code (e.g. on bribery and confidentiality) suggest a continued focus on criminal conduct, with insufficient attention to integrity-related issues that fall below the threshold of criminality. GRECO notes with regret the continued lack of action by

Denmark on several recommendations, as well as the authorities' position questioning their relevance or necessity, and calls on the authorities to take concrete steps to address the concerns raised without delay.

70. With respect to persons with top executive functions (PTEFs), an analysis of integrity-related risks involving members of the government and special advisers as a basis for a future integrity strategy is still lacking. There is still no code of conduct for PTEFs. Briefing of ministers on integrity issues has to be organised at regular intervals upon taking office. The transparency of lobbying needs to be increased, and rules introduced on how to deal with the employment of PTEFs following the termination of their public service. Concrete steps have to be taken to improve public access to information. More data must be included in the financial declarations of ministers and these declarations must be subject to substantive control.
71. As far as law enforcement agencies (police) are concerned, no new measures or information are reported in respect of improving the system of authorising secondary activities, conducting a study on the employment of staff once they leave the police, analysing the need for introducing a requirement for certain officials to declare financial interests and raising the awareness of staff on their duty to report corruption-related misconduct.
72. In view of the above, GRECO concludes that Denmark is still not in sufficient compliance with the recommendations contained in the Fifth Round Evaluation Report within the meaning of Rule 31 revised bis, paragraph 10 of the Rules of Procedure. GRECO therefore decides to apply Rule 32 revised, paragraph 2 (i) and asks the Head of delegation of Denmark to provide a report on the progress in implementing the outstanding recommendations (i-viii and xi-xiv) by 30 June 2026.
73. In addition, in accordance with Rule 32, paragraph 2(ii) (c) GRECO invites the Secretary General of the Council of Europe to send a letter – with a copy to the Head of delegation of Denmark – to the Minister of Foreign Affairs of Denmark, drawing the attention to non-compliance with the relevant recommendations and the need to take determined action with a view to achieving tangible progress as soon as possible.
74. GRECO invites the authorities of Denmark to authorise as soon as possible the publication of this report, to translate it into the national language and to make the translation public.