

Comparative Analysis of the Role and Functions of Public Accounts Committees (PACs) & Accountability Mechanisms in Nordic Countries

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Abstract: A Public Accounts Committee (PAC) is an essential parliamentary bodies within a legislature found in many countries around the world to oversee the spending of public funds and ensure that the funds are used efficiently and effectively and ensures transparency and accountability within the government. Public Accounts Committees (PACs) play a crucial role in ensuring transparency and accountability in government spending and also in holding the executive branch accountable for its use of public funds. This research conducts a comparative analysis of the role and functions of Public Accounts Committees (PACs) across Nordic countries (Denmark, Finland, Iceland, Norway, and Sweden), aiming to provide insights into the variations and commonalities within these parliamentary oversight bodies. The analysis encompasses factors such as legal frameworks, parliamentary procedures, institutional relationships with audit offices, and the level of public engagement. By examining the structure, mandate, powers, and operational mechanisms of PACs in Denmark, Finland, Iceland, Norway, and Sweden, this study seeks to identify similarities and differences in their approaches to financial oversight. It will explore how these variations are shaped by factors like the specific institutional design of each Nordic parliament, the historical development of their public finance systems, and the cultural emphasis on transparency and good governance within these countries. Additionally, the research evaluates the effectiveness of PACs in fulfilling their oversight responsibilities and highlights potential challenges faced by these committees in the Nordic context. Ultimately, this comparative study aims to contribute to a deeper understanding of parliamentary financial oversight mechanisms in Nordic countries and offer valuable insights for enhancing the accountability and transparency of public financial management systems.

Keywords: Government Accountability; Public Accounts Committees (PACs); Public Finance; Public Spending; Transparency

1. Introduction

Public trust in government hinges on transparency and accountability in public spending. Nordic countries are urging for zero tolerance for harassment and strengthening accountability mechanisms² as transparency and accountability are key pillars of the Nordic Model, which has been successful in

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² Joint Nordic Statement (2023, October 25). Joint Nordic Statement at Security Council Open Debate on Women Peace and Security delivered by H.E. Christina Markus Lassen, Permanent Representative of Denmark to the United Nations. Retrieved from <https://fnnewyork.um.dk/en/statements/nordic-statement-at-unsco-open-debate-on-women-peace-and-security>.



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combating corruption and promoting a better society. Governments in Nordic countries implement robust systems to ensure public access to information, fostering trust and deterring corruption. Accountability mechanisms, such as ombudsmen, monitor government activities and investigate corruption allegations. Stakeholder engagement and participation are also strong. Case studies like Finland and Iceland demonstrate the effectiveness of these measures. Tips for fostering transparency and accountability can be drawn from the Nordic Model¹. In the realm of parliamentary oversight, Public Accounts Committees (PACs) stand as pivotal institutions tasked with scrutinizing government expenditures, ensuring financial transparency, and investigating instances of financial impropriety. Across Nordic countries—Denmark, Finland, Iceland, Norway, and Sweden—these committees play essential roles in upholding accountability within their respective governmental systems. However, the nuances of their structures, functions, and effectiveness may vary significantly due to diverse institutional frameworks and historical contexts. Nordic parliamentary systems establish PACs to uphold democratic principles and fiscal accountability. These committees, derived from constitutional provisions or legislative enactments, hold the executive branch accountable for public funds stewardship. Despite their shared democratic traditions, each Nordic country's PAC operates within unique political, legal, and institutional landscapes, influencing their approach to financial oversight and accountability mechanisms. This research endeavors to conduct a comparative analysis of the role and functions of PACs in Nordic countries, shedding light on both the commonalities and distinctions among these oversight bodies. The research gap in understanding the comparative dynamics of parliamentary committees (PACs) across Nordic countries is due to a lack of comprehensive analysis. This gap is crucial for advancing scholarly discourse on parliamentary oversight and informing policymakers on best practices for enhancing financial accountability within the region. This comparative analysis examines the composition, powers, and procedures of Public Accounts Committees (PACs) in each Nordic country. It analyzes contributing factors like parliament design, historical public finance systems, and cultural transparency. It highlights best practices for financial oversight and accountability in Nordic PACs and offers valuable insights for other countries seeking to strengthen their own mechanisms for financial oversight. The research on Nordic Public Accounts (PACs) offers valuable insights into transparency, accountability, and comparative learning. It contributes to good governance by analyzing how PACs enhance transparency and hold governments accountable for public spending. The study also identifies best practices and areas for improvement in PAC structures and functions across the Nordic region. The findings are globally relevant and provide a deeper understanding of how the unique characteristics of the Nordic region shape PACs' roles and functions. While PACs exist in most Nordic parliaments, their specific roles, functions, and effectiveness might vary. This research aims to address the problem that How do Public Accounts Committees (PACs) in the Nordic countries differ in their roles and functions, and what factors contribute to these variations? The research paper will review existing research on PACs, parliamentary oversight, and public finance in the Nordic context. It will detail the research design, data collection methods, and comparative analysis of PACs in each Nordic country. The paper will also explore factors affecting variation in PAC functions, such as institutional design, historical development of public finance systems, and cultural emphasis on transparency. The paper will also identify best practices employed by Nordic PACs and offer recommendations for strengthening financial oversight mechanisms in other countries. This research aims to contribute valuable insights

¹ Low Corruption: Nordic Model: Fighting Corruption for a Better Society Retrieved from URL: <https://fastercapital.com/content/Low-corruption--Nordic-Model--Fighting-Corruption-for-a-Better-Society.html#The-Role-of-Transparency-and-Accountability-in-the-Nordic-Model>. Retrieved Date: March 29, 2024.

into the crucial role PACs play in ensuring responsible and accountable public spending within the Nordic region, offering valuable lessons for other countries striving to achieve the same goals.

2. Research Questions

- Q1.** How do the structures and mandates of Public Accounts Committees (PACs) in Denmark, Finland, Iceland, Norway, and Sweden compare?
- Q2.** What are the key functions and powers of PACs in scrutinizing government expenditures and ensuring financial transparency across Nordic countries?
- Q3.** How effective are PACs in fulfilling their oversight responsibilities within the context of Nordic parliamentary systems, and what factors contribute to their effectiveness or lack thereof?
- Q4.** What are the commonalities and differences in the operational mechanisms and procedures of PACs in Nordic countries, and how do these variations influence their performance and impact?
- Q5.** What lessons can be learned from the comparative analysis of PACs in Nordic countries, and what implications do these findings have for enhancing parliamentary financial oversight mechanisms within the region?

3. Literature Review

When it comes to governance, the Nordic countries are often held up as a shining example of efficiency, transparency, and accountability. Open government in the Nordics aims to ensure transparency, accountability, and openness, focusing on press freedom, public disclosure, and freedom of information legislation. Despite being pioneers in open governance, such as the ombudsman, these states face criticism for closed parliamentary committees and must balance openness with data protection and technological challenges in the global information society. Scholars have approached the study of Public Accounts Committees (PACs) within the broader context of parliamentary oversight, accountability mechanisms, and democratic governance. This research delves into the role and functions of Public Accounts Committees (PACs) in the Nordic countries. Parliamentary Oversight is a framework that focuses on legislatures' role in holding the executive branch accountable for public spending. It includes concepts like Ex-Post Scrutiny, Financial Accountability, and Committee Power, which involve PACs reviewing past government spending decisions and scrutinizing public finances. The institutional design framework examines how a parliament's structure and organization impact its effectiveness, particularly in PACs. It considers committee structure, power dynamics, and political culture, which influence the ability of PACs to hold governments accountable and the overall political environment and emphasis on transparency. The study (Schillemans, 2024) explores accountability styles in public administration, focusing on Norwegian, UK, Swiss, and Dutch agencies. It suggests that accountability styles are primarily related to administrative concentration and state strength. The results provide theoretical insight into European accountability styles, but require further analysis to understand the practices behind statistical differences. Future studies could include more countries, entities, and variables. The study (Chow, Humphrey & Moll, 2024) states that UK's use of the World Bank's Balance Sheet (WGA) has not been a direct transformation from naïve to reflective hope in accounting reforms. Advocates believe WGA will serve as a useful instrument of government control, but its impact and value for money are often assumed. The report Dubrow, G. (Dubrow, 2022) emphasize that the global increase in debt levels necessitates effective public debt management, with the executive branch playing a crucial role. Parliamentarians must interact with these players to leverage key entry points for debt

management. Transparency is essential, and parliamentarians should advocate for government openness and transparency about public debt levels, composition, and decision-making. Key players include fiscal councils, budget offices, research services, and scrutiny units. Murphy, T. (Murphy, 2024) the ECA President, emphasizes the importance of accountability and transparency in the public sector. He believes these principles are crucial for the democratic fabric of the EU and contribute to the ECA's role in enhancing these principles. The study Bochnar (Bochnar, 2024) highlights concerns about the European Commission's ability to manage its growing financial exposure with current governance structures. The rapid response to recent crises raised questions about transparency and accountability, particularly with the increased use of complex financial instruments. The report recommends the Commission review its governance arrangements to ensure they can handle future challenges and maintain public trust. The study Kokot, J. & Maloney, A. (Kokot & Maloney, 2024) explores the relationship between accountability, transparency, and climate action, highlighting the challenges in auditing accountability in transnational contexts. It emphasizes the importance of external auditors reporting on climate change actions and the transition towards a carbon-neutral society. The study also highlights the role of supreme audit institutions (SAIs) in assessing authorities' progress on climate commitments, such as the European Court of Auditors (ECA). It also discusses methodological challenges in auditing green policies and the contributions of various SAIs, such as Canada's Net Zero Emissions Accountability Act and INTOSAI WGEA. The study Nureen, N. (Nureen, Sun, Irfan, Nuta & Malik, 2023) explores the impact of GSCM, ETIN, ENST, and CLCP on FRPR in emerging economies. It highlights the need for managers to prioritize ETIN and ENST, increase CLCP spending, and consider environmental regulations. The research has limitations, but suggests further research on SMEs and developing nations. The study Irina Mancheva (Mancheva, Pihlajamäki & Keskinen, 2024) compares Finland and Sweden's implementation of EU directives on collaborative institutions. Finland has more restrictive legislation, resulting in more accountable institutions and diverse actor representation. Sweden's less restrictive prescriptions foster temporary collaboration, but may lead to higher accountability. The study Reid, Y. (Reid, 2024) highlights the importance of clear rules and discretion in ensuring accountability, balancing responsibility and independence. It also highlights the role of top-down mandated legal frameworks and bottom-up state implementation in collaborative governance. The studies Nuță, F.M. (Nuță, Marcuța & Marcuța, 2024) examine global economic pressures arising from the COVID-19 pandemic, geopolitical conflicts, banking system turmoil, energy crises, digitization, and environmental concerns. They emphasize the interconnectedness of global economic relations and the need for coordinated approaches. The study reveals ambiguity in the definition of accountability in Human Rights-Based Approaches to Development (HRBADs), urging a shift from internal mechanisms to a broader approach that holds all stakeholders accountable. The IMF report Monetary and Capital Markets Department (2023) (Department, 2023) recommends a horizon scanning meeting for the FSC prep group to discuss new risks and structural changes in the financial system. Improving household data collection is a priority, but delivery may take years. FI and Riksbank should improve modeling of tail risk, spillovers, and interconnectedness, and balance micro prudential and macro prudential objectives. The analysis should be speculative and based on certain assumptions, ensuring data quality and sensitivity. The study Nuta, F. (Nuta, 2023) examines global crises like COVID-19, geopolitical tensions, and climate change, highlighting their interconnectedness and implications for human civilization. It emphasizes the importance of learning from past experiences and navigating contemporary challenges. The pandemic poses health threats, societal distrust, nuclear conflict, and environmental sustainability. Despite these challenges, the study highlights innovation and moral responsibility. The study Bjørnå,

Hilde (Bjørnå & Weigård, 2020) discusses the negative effects of a shift from public to private accountability, particularly in Norway, where citizens now evaluate local democracy based on service performance rather than political input. This shift weakens democratic values, weakens traditional democratic will-formation, and weakens considerations of citizen interests and demands. The study Cigu, E. (Cigu, Petrișor, Nuță & Nuță, 2020) underscores the importance of regulatory quality for economic performance and suggests a strong causal link between regulatory quality and the green economy. The study Nuță, Florian (2012) (Nuță, Cretu & Nuta, 2012) reveals various approaches for environmental cost assessment and accounting, focusing on managing financial efforts for responsible environmental protection. Environmental costs not only reflect the internalization of environmental impact but also the financial footprint of voluntary measures. Different approaches, such as environmental investment and expense, have fiscal and performance effects. The literature on parliamentary oversight mechanisms (PACs) in Nordic countries is limited, with a lack of comprehensive comparative analysis. This gap could provide insights into the variations and commonalities among PACs. Existing literature often discusses the functions and powers of PACs but lacks empirical analysis of their effectiveness in fulfilling oversight responsibilities. More research is needed to assess the actual impact of PACs on promoting financial transparency and accountability within Nordic parliamentary systems. Further research is needed into the institutional dynamics shaping the functioning of PACs in Nordic countries, including the influence of legal frameworks, political culture, and institutional norms. Comparative best practices for PACs are also lacking, which could provide valuable guidance for enhancing parliamentary financial oversight mechanisms within the region. Addressing these gaps in the literature will contribute to a more nuanced understanding of the role and functions of PACs in Nordic countries and inform efforts to strengthen democratic governance and accountability mechanisms within the region.

4. Research Methodology

A structured research methodology can be employed to conduct a comparative analysis of the roles and functions of Public Accounts Committees (PACs) and accountability mechanisms across Nordic countries. This process begins with an extensive literature review aimed at comprehensively understanding existing research on PACs and accountability mechanisms, spanning both Nordic and non-Nordic regions. The focus is on identifying key concepts, theories, and previous findings to provide a solid foundation for the study. Defining clear research objectives and questions is essential to facilitate a meaningful comparison of specific aspects of PACs and accountability mechanisms within the Nordic context. When selecting Nordic countries for analysis, factors such as political systems, governance structures, and cultural contexts are taken into consideration to ensure a comprehensive and nuanced examination. Data collection involves gathering information from various sources including government reports, academic literature, legal documents, and official websites of relevant institutions. This diverse range of sources contributes to a comprehensive understanding of the subject matter. A framework is developed to systematically compare the roles and functions of PACs and accountability mechanisms across Nordic countries. This framework encompasses dimensions such as the legal and institutional framework, powers and functions, independence and effectiveness, as well as transparency and public participation. Qualitative and/or quantitative methods are employed for data analysis, with a focus on identifying patterns, similarities, and differences across Nordic countries in terms of the roles and functions of PACs and accountability mechanisms. Drawing upon the analysis, conclusions are drawn regarding the similarities and differences observed

in the roles and functions of PACs and accountability mechanisms within Nordic countries. Best practices and lessons learned from each country are highlighted, with the aim of informing policy recommendations for enhancing accountability mechanisms not only in Nordic countries but also in other contexts. The findings are presented in a clear and structured report following academic conventions, with appropriate citations provided for all sources utilized, and any limitations of the study duly acknowledged. Lastly, peer review and validation are sought to ensure the robustness of the research methodology and the credibility of the findings. This iterative process helps to refine the analysis and strengthen the overall quality of the research.

5. Case Studies

The European Union (EU) has established supreme audit institutions (SAIs) to ensure public expenditure is accountable, transparent, and robustly supervised. SAIs conduct independent investigations into the efficient use of public resources and compliance with rules. They support parliamentary control through fact-based, objective, and impartial audit reports, improving policies, programs, public administration, and state finances. This builds citizens' trust in checks and balances and develops democracies. EU SAIs also support capacity building of public audit bodies in third countries. Many SAIs have a rich heritage, evolving over time due to political changes or public administration reforms. The existence of an independent SAI is a condition for EU membership. To comprehensively analyze the role and functions of Public Accounts Committees (PACs) and accountability mechanisms in Nordic countries, in-depth case studies will be a valuable research tool. By examining specific examples of PACs in action across Denmark, Finland, Iceland, Norway, and Sweden, we can gain a nuanced understanding of their operations, powers, and effectiveness. Each case study can explore aspects like committee structure, selection of members, investigative procedures, and the impact of their recommendations on government practices. This comparative approach will reveal both similarities and variations in how Nordic countries hold their governments accountable for public finances. The case studies will provide a rich empirical foundation for drawing broader conclusions about the strengths and weaknesses of PACs and accountability mechanisms within the unique political and cultural contexts of the Nordic region.

Denmark Case Study

Political Financing: The Act on Funding for Political Parties, etc. (Political Parties Funding (Consolidation) Act), 2017¹ and the Folketing (Parliamentary) Elections Act, 2020² are the main laws regulating the funding of political parties in Denmark. The Act on Funding for Political Parties, etc. (Political Parties Funding (Consolidation) Act), 2017 highlights the legislative framework for the allocation of subsidies to political parties and independent candidates in Denmark at various levels of government—national, regional, and municipal. The Act on Funding for Political Parties aims to support political activities by providing financial assistance to eligible parties and candidates based on their performance in elections. Subsidies are calculated based on the number of votes received, with specific thresholds for eligibility. The distribution of subsidies is overseen by relevant government

¹ The Act on Funding for Political Parties, etc. (Political Parties Funding (Consolidation) Act No. 973 of 11 August 2017) is referenced here in accordance with its availability on the official website of the Danish Ministry of Justice: <https://elections.im.dk/funding-for-political-parties/political-parties-funding-consolidation-act>.

² The Folketing (Parliamentary) Elections Consolidated Act No. 1260 of 27 August 2020, is referenced here in accordance with its availability on the official website of the Danish Ministry of Justice: <https://elections.im.dk/parliament-elections/folketing-parliamentary-elections-act>.

authorities, such as the Minister for Social Affairs and the Interior at the national level, and Regional Councils and Local Councils at the regional and municipal levels, respectively. Recipients are required to submit applications and declarations outlining expected expenses and disclosing donations received. Additionally, there are provisions for auditing and appeals. The Danish the Folketing (Parliamentary) Elections Act, 2020 outlines the remuneration, pension, and other entitlements granted to members of the Danish Parliament, known as the Folketing. Members receive a basic fee equivalent to 125% of the Ministers' fee and a cost allowance to cover expenses related to their parliamentary duties. However, these remunerations cannot be concurrently received with post-service benefits or pension benefits applicable to Ministers. The pension scheme for members of the Folketing mirrors that of the Prime Minister and Ministers, ensuring parity in post-service benefits. Former Speakers forfeit their entitlement to Speaker's pension benefits if they assume a ministerial position. The legislation extends provisions for pension benefits to surviving spouses of former Speakers, aligning with regulations applicable to Ministers' surviving spouses. Upon assuming the role of Speaker, individuals must relinquish concurrent positions held in government or private enterprises, subject to approval from a parliamentary committee. Udbetaling Danmark is tasked with administering payments and adjudicating appeals related to remuneration and pensions. The legislation specifies the effective date of enactment and includes transitional provisions to address pension calculations and adjustments for former members and their surviving spouses. The Grants to Political Parties (Consolidation) Act, No. 1291 of 8 December 2006 is the most recent legislation which provides that direct public financial support is to be provided, annually, by the Government, to the county councils and the district councils. The Act offers financial support to political parties and candidates for regional and local elections. The Act allocates grants based on previous election votes, requires parties and candidates to submit applications detailing expected expenses, and only provides grants to the extent of expected expenses. Disclosure of private contributions exceeding a certain amount is required. The Act does not apply to the Faroe Islands or Greenland.

Financial Disclosure: EU Member States impose financial disclosure obligations on the members of their national parliaments. The rules regarding the registration of occupations and financial interests for Members of the Danish Parliament, as adopted by the Standing Orders Committee and amended on multiple occasions, establish clear guidelines for transparency and accountability. Section 1 stipulates that all Members, excluding Ministers, must register their financial interests, while substitute Members become subject to these rules after four consecutive weeks in office. Ministers are also required to disclose their financial interests. Section 2 outlines the specific occupations and financial interests that must be registered, including income from directorships, additional paid positions, independent income-generating activities, gifts, visits outside Denmark, and financial support from various sources. Financial interests in companies exceeding a certain value, agreements with former or future employers, and recent acquisitions of commercial interests are also to be registered. Registration must occur within a month of specific events, such as the convening of a new Parliament or the approval of substitute Members. Additionally, the register must be accessible to the public, and updates must be promptly filed. These rules, effective after the next general election, aim to enhance transparency and uphold the integrity of parliamentary representation in Denmark¹.

¹ Paragraph 2 of the Rules on the registration of Members of Parliament and financial interests, adopted by the Committee on the Rules of Procedure on 18 May, 1994 and last modified on 04 November, 2015. Accessed from <https://www.thedanishparliament.dk/en/members/occupation-and-financial-interest>.

Conflict of Interest: Following the British parliamentary tradition (Erskine, 2019; Van Der Hulst, 2000, pp. 53-56), Denmark, have framed their financial disclosure mechanisms for MPs as a tool to identify and address possible conflicts of interest. Their financial disclosure mechanisms therefore focus on MPs' outside activities and interests, sometimes providing information as regards the income received by MPs for their outside activities and the gifts and benefits received. No information relating to the assets and liabilities of the MP or his or her relatives is normally disclosed, although information on securities in companies, such as shares or bonds, or other types of asset that may be relevant to evaluate the performance of the MP and the existence of conflicts of interest may also be subject to an obligation to disclose. In Denmark, MPs' offices and financial interests requires to be registered, including non-parliamentary income and employment, as well as gifts and foreign trips not paid for by the Folketing. Information disclosed on MPs' interests includes not only directorships in private or public companies, any other position, office or similar in addition to the office of MP, and self-employed income-generating activities, but also company interests with a value exceeding DKK 75 000 (approximately €10 000), as it is understood that those financial interests can have a potential influence on MPs' parliamentary activities. As regards all the interests, the name of the employer and the company should be registered to be able to identify actual or potential conflicts of interest¹.

Freedom of Information: The Danish Access to Public Administration Files Act, 1985² last amended in 2014, provides for disclosure of information and documents held by public administration bodies, including ministries. In accordance with Article 7 of this Act, anyone can request disclosure of documents of a public administration body. However, public access can be denied in certain types of cases³, for certain types of documents⁴ and for certain types of information⁵. In addition, access to public information may be restricted if its protection is essential for the security of the state, the protection of financial interests or other similar reasons listed in the law (sections 31-33). Denmark has incorporated the EU Directive on open data and the re-use of public sector information (2019/1024)⁶ into its open-data initiatives and revised the Public Sector Information (PSI) Law. The PSI law outlines a legal framework for reusing existing documents and data collections owned by public authorities. It also sets rules for the quality and openness of high-value datasets held by the public sector. The Agency for Digital Government coordinates this effort across the public sector, supporting access to data based on the common digital architecture. The aim is to exploit the potential

¹ Paragraph 2 of the Rules on the registration of Members of Parliament and financial interests, adopted by the Committee on the Rules of Procedure on 18 May, 1994 and last modified on 04 November, 2015. Accessed from <https://www.thedanishparliament.dk/en/members/occupation-and-financial-interest>.

² Danish Access to Public Administration Files Act of 1985, accessed from https://ec.europa.eu/newsroom/document.cfm?doc_id=1265#:~:text=Section%204,1.,the%20rules%20on%20secrecy%2C%20etc.

³ Pursuant to sections 19-22 of the Access to Public Administration Files Act, this includes criminal cases but also legislative proposals before they are sent to Parliament and the management of calendars, for example those of ministers.

⁴ This includes internal documents (section 23(1)(1)); internal documents and information which are transmitted between a ministry department and its subordinate authorities or between ministries at a time when a minister needs the advice and counsel of his/her staff (sections 23(1)(2) and 24(1)); internal documents that are transmitted between KL (i.e. Local Government Denmark, which is the association and interest organization of 98 Danish municipalities), Danske Regional and member of these organizations in relation to economic or political negotiations with the government or in relation to discussions of joint municipal or regional political initiatives (section 25), records of meetings of the Council of State (section 27(1)), documents prepared and exchanges between ministers and members of parliament in connection with legislative or equivalent political processes (section 27(2)).

⁵ For example, private circumstances of individual persons (section 30(1)).

⁶ Directive (EU) 2019/1024 of the European Parliament and of the Council on open data and the re-use of public sector information, accessed from <https://eur-lex.europa.eu/eli/dir/2019/1024/oj>.

of public sector information for the European economy and society by increasing the supply of valuable public data for reuse.

Public Procurement: The Danish public procurement system is regulated by the Danish Public Procurement Act No. 1564 of 15/12/2015¹ with the Competition and Consumer Authority under the Business and Growth Ministry. Denmark, a member of Group of States against Corruption (**GRECO**) since 2000, has been evaluated through various rounds, including the First, Second, Third, and Fourth. Relevant Evaluation Reports and Compliance Reports are available on GRECO's homepage, with the fifth round launched in 2017². The lowest minimum thresholds for conducting a tender are DKK 500,000 for goods (EUR 70,000), DKK 300,000 for works (EUR 40,000), and DKK 500,000 for services (EUR 70,000). The minimum number of bidders is 3 for open procedures, restricted procedures, and negotiated procedures, and there is no minimum for framework agreements. The submission period is 35 days for open procedures, 30 days for restricted procedures, and 30 days for negotiated procedures. The final beneficial owners do not have to be disclosed when placing a bid. Contracting authorities can choose the most environmentally sustainable offer according to award criteria and take SME into consideration. Bid exclusion can occur in cases of inability to carry out the project with satisfactory quality, responsiveness, responsibility, and timeliness, or abnormally low bid prices. An arbitration procedure costs DKK 10,000-20,000, depending on the contract size, and court decisions are publicly released online.

Public Accounts Committee: The Danish Constitution of 1849 lays down the independent parliamentary role of the PAC. Paragraph 47 of the Constitution states that it is the responsibility of the PAC to audit the public accounts. The Public Accounts Committee is a Danish committee appointed by the parliament for a four-year term with primary role is to verify the accuracy of government accounts, assess the management of public funds, and submit audited government accounts for approval and governs under the provisions of Auditor General Act, 2012³ mandates an independent auditor to perform government accounts, appointed by the Speaker of the Folketing and approved by the Standing Orders Committee. The auditor's tenure is six years, with the possibility of a four-year extension. They review government accounts, institutions, associations, foundations, and partnerships, ensuring correctness and compliance with appropriations, statutes, regulations, agreements, and practice. The Act applies to civil servants in Rigsrevisionen. The committee can also request Folketinget Rigsrevisionen⁴ (The National Audit Office) to conduct examinations of specific policy areas. Around one-third of the 25 major studies published annually are carried out at the committee's request, ensuring the proper management of public funds⁵. The Folketinget Rigsrevisionen (NAO) is an independent organization under the Danish Parliament responsible for auditing the government's accounts and ensuring they are administered in accordance with the

¹ The Procurement Act No. 1564 of 15/12/2015 retrieved from <https://www.retsinformation.dk/eli/lt/2015/1564>.

² Group of States against Corruption, <https://www.coe.int/en/web/greco>.

³ Denmark (2012). The Auditor General Act [Consolidated Act No. 101 of 19 January 2012, Consolidation of Consolidating Act No. 3 of 7 January 1997 as amended by Act No. 590 of 13 June 2006 as amended by Act No. 1272 of 21 December 2011]. Rigsrevisionen. <https://uk.rigsrevisionen.dk/>.

⁴ The Public Accounts Committee's task was first defined in Denmark's Constitution of 1849, and Rigsrevisionen was established on January 1, 1976. Rigsrevisionen, an independent Danish institution under the Folketing, conducts financial audits to verify public accounts, examine compliance with current laws and regulations for government-funded agencies and enterprises, and assess the administration's focus on economy, efficiency, and effectiveness through performance audits. Retrieved from <https://uk.rigsrevisionen.dk/>.

⁵ Public Accounts Committee Denmark: Rigsrevisionen (2023). The Public Accounts Committee in Denmark: It discusses the committee's role and members. [EliScholar – A Digital Platform for Scholarly Publishing at Yale YPFS Resource Library] Retrieved from <https://elischolar.library.yale.edu/cgi/viewcontent.cgi?article=1977&context=yyps-documents2>

Parliament's intentions and decisions. The National Audit Office (NAO) audits various government accounts, including ministries, agencies, institutions, associations, foundations, independent administrative entities, and partnerships and enterprises. As of December 2022, the NAO audits 21 ministries, 135 government agencies, and institutions, associations, and foundations financed by state grants. However, the NAO's mandate does not cover the audit of the Danish central bank¹. The Auditor General is appointed by the Speaker of the Danish Parliament, and the NAO collaborates closely with relevant ministries to provide guidance on accounting and control procedures. The NAO publishes annual reports on the audit of Danish government accounts, administration, and partnerships.

Finland Case Study

Political Financing: The Act on a Candidate's Election Funding (273/2009) as amended in 2015² and the Political Financing Act on Political Parties, 1969, as amended in 2016³ are the main laws in Finland that regulate the financing of political parties. Election funding refers to the funds raised to cover the costs of a candidate's election campaign, which can include their own funds, loans taken out by the candidate, campaign contributions received by the candidate, or other entities operating exclusively for promoting the candidate. They set limits on private income, prohibiting donations from foreign entities and partially government-owned corporations, but allowing donations from corporations and trade unions. Voters should have access to information on candidates' election funding when making voting decisions. Each candidate can increase transparency by filing an advance disclosure of their election campaign funding, which contains a plan for the candidate's election funding and an estimate of the costs of their campaign. There is no explicit ban on anonymous donations, but the law clarifies that a candidate, a candidate support group, and any other entity acting exclusively to support the candidate may not receive any support that cannot be clarified. Parties can receive grants from the state budget to finance their public activities, as specified in the rules and regulations and the party program. There are no subsidies for media use, but tax relief on certain donations is available. Spending regulations prohibit vote buying and use of state resources in favor or against parties or candidates, but no limits on spending. Parties must keep accounts with election campaign details, with reports overseen by the State Audit Office. The Ministry of Justice oversees compliance with the Act and its provisions, and fines are imposed for violating the law. The National Audit Office of Finland maintains a register containing election funding disclosures and advance disclosures, which can be found at www.vaalirahoitusvalvonta.fi.

Financial Disclosure: Following the British parliamentary tradition (Erskine, 2019; Van Der Hulst, 2000, pp. 53-56), Finland have framed their financial disclosure mechanisms for MPs as a tool to identify and address possible conflicts of interest. Their financial disclosure mechanisms therefore focus on MPs' outside activities and interests, sometimes providing information as regards the income received by MPs for their outside activities and the gifts and benefits received. No information relating to the assets and liabilities of the MP or his or her relatives is normally disclosed, although information on securities in companies, such as shares or bonds, or other types of asset that may be relevant to

¹ Rigsrevisionen (1976). Retrieved from <https://op.europa.eu/webpub/eca/book-state-audit/en/#h-8>.

² The Act on a Candidate's Election Funding (273/2009) as amended in 2015. Retrieved from <https://vaalit.fi/documents/5430845/7460165/Act+on+a+Candidate+s+Election+Funding.pdf/627e4f91-393f-4be0-8d87-0eac17a0890b/Act+on+a+Candidate+s+Election+Funding.pdf?t=1522222473000>.

³ The Political Financing Act on Political Parties, 1969, as amended in 2016. Retrieved from https://europam.eu/data/mechanisms/PF/PF%20Laws/Finland/Finland_Act%20on%20Political%20Parties_1969_amended2016_FN.pdf.

evaluate the performance of the MP and the existence of conflicts of interest may also be subject to an obligation to disclose. The study shows that all EU Member States currently impose financial disclosure obligations on the members of their national parliaments. Denmark, Germany, Ireland, Luxembourg, the Netherlands, Finland and Sweden require their members to disclose information relating to their outside activities, income and interests, in a bid to prevent and address possible conflicts of interest and abuse of office. Denmark, Finland, Sweden, 113 Ireland, 114 Luxembourg, the Netherlands 115 and Germany¹¹⁶ have framed their financial disclosure mechanisms for MPs as a tool to identify and address possible conflicts of interest. The Constitution of Finland, 11 June, 1999 with last amendment of 817/2018 entry into force 15 October, 2018 mandates Ministers to disclose real estate, movable assets, cash, shareholdings, and other duties relevant to decision-making. The Parliament's Rules of Procedure also require MPs to disclose any income they receive from outside employment. Civil Servants make the same disclosures as Members of Parliament, except for cash. MPs make their declarations annually, while Civil Servants submit changes ad hoc. There is no legally specified filing frequency for Ministers, depository and enforcement body specifications, or sanctions for Ministers and Civil Servants. MPs submit their declarations to the Central Office, and late or non-filing declarations are publicly announced in parliament. MPs' declarations are also publicly available on an online network.

Conflict of Interest: The Finish Head of State does not have general restrictions on conflicts of interests, except for the prohibition of an elected President from holding representative functions. The Criminal Code prohibits Ministers, Members of Parliament, and Civil Servants from accepting gifts, and both are required by the Constitution to abstain from decision-making with private interests. A general clause on avoiding positions that may lead to conflicts of interests exists only for Ministers, and no further restrictions are made for public officials. Violations of regulations on conflicts of interests only result in fines or imprisonment of up to two years. No enforcement or monitoring body exists for Ministers and Civil Servants, while the Parliamentary Office supervises and enforces these laws for MPs.

Freedom of Information: Finland's Constitution establishes the right to information, which is enforced through the Act on the Openness of Government Activities. This law applies to various entities, including state administrative authorities, parliamentary agencies, courts, state enterprises, municipal authorities, and organizations performing public duties. Exemptions to disclosure are outlined in the FOI law and the Personal Data Act, but no public interest test exists to override exemptions. Appeals can be filed with public authorities and courts, but no independent non-judicial mechanism exists. Administrative sanctions, fines, and criminal sanctions can be applied by the public prosecutor, but no organization is mandated to oversee FOI implementation.

Public Procurement: The Finnish public procurement system is regulated by the Act on Public Contracts (348/2007) and the Act on Procurement Procedures of Entities Operating in the Water, Energy, Transport, and Postal Services Sectors (349/2007). The Public Procurement Advisory Unit, under the Ministry of Employment and Economy, is responsible for the procurement process. The lowest minimum thresholds for conducting a tender are EUR 134,000 for goods, EUR 5,186,000 for works, and EUR 134,000 for services. The minimum number of bidders is 5 for restricted procedures and 3 for negotiated procedures and competitive dialogue. The submission period is 35 days for open procedures, 30 days for restricted procedures, and 30 days for negotiated procedures. Bid exclusion options include conviction for certain crimes, bankruptcy, outgoing tax liabilities, false information,

and abnormally low bid prices. The evaluation committee's composition is subject to conflict of interest restrictions and contracting authority independence.

Public Accounts Committee: Section 90 of the Constitution of Finland, 1999¹ states that the Audit Committee's duties include monitoring the lawfulness and propriety of State finances as well as adherence to the State budget and the National Audit Office of Finland (NAOF) is an independent authority that audits central government finances, evaluates fiscal policy, and oversees election-campaign and political-party funding under the provisions of **Laki valtionalouden tarkastusvirastosta** (the Act on the National Audit Office No. 676/2000², which defines its authority to access data and perform external fiscal policy monitoring. The NAOF's duties include monitoring election campaign and political party financing, and drafting annual reports on the state of central government finances, fiscal policy, and transparency of election-campaign and political-party funding. The Audit Committee selects the NAOF's Auditor General after a competitive process, and its mandate does not cover Parliament's activities. The NAOF publishes various reports and engages in cooperation with stakeholders and audit on public finance and administration development. The National Audit Office of Finland (NAOF) is mandated and authorized by several acts to carry out its duties. These include the Act on the Right of the National Audit Office to Audit Certain Credit Transfers between Finland and the European Communities (353/1995), the Act on the Implementation of the Treaty on Stability, Coordination and Governance in the Economic and Monetary Union and on General Government Spending Limits (869/2012), the Act on a Candidate's Election Funding (273/2009), and the Act on Political Parties (10/1969). The NAOF's responsibilities encompass monitoring election campaigns, political party financing, external fiscal policy, and oversight of state finances. The Audit Committee plays a crucial role in overseeing the NAOF's activities, including selecting the Auditor General through a competitive process. The Committee investigates government initiatives, evaluates financial management, and presents audited accounts for legislative approval. Additionally, the Public Accounts Committee ensures the accuracy of government accounts, conducts policy domain analyses, and publishes important studies annually. The NAOF, led by Auditor General Sami Yläoutinen, is structured with a management board and three units: Audit, Monitoring and Oversight, and Shared Services. Its audit work, outlined in a four-year plan, includes financial, compliance, performance, and fiscal policy audits. The NAOF publishes various reports, engages in cooperation with stakeholders, and contributes to discussions on public finance and administration development. However, its mandate does not extend to Parliament's activities, as defined by the Finnish Constitution.

Iceland Case Study

Political Financing: The Act on the Finances of Political Organizations and Candidates (2006, amended 2011) and the Rules on the Financial Accounts of Political Parties 2007 are the main laws regulating the financing of political parties in Iceland. There are restrictions on donations, including bans on foreign entities and corporations with partial government ownership. Trade unions can donate, but anonymous donations are banned. Public funding is available for political parties based on the share of votes in a previous election, representation in the elected body, and participation in the election. Funding covers expenses incurred in the general election campaign and party activities.

¹ Government of Finland (1999). The Constitution of Finland, 11 June 1999 (731/1999, amendments up to 817/2018 included). Retrieved from <https://www.finlex.fi/en/laki/kaannokset/1999/en19990731.pdf>.

² Government of Finland (2000). *Laki valtionalouden tarkastusvirastosta*. The Act on the National Audit Office No 676/2000 (Law No 676/2000). Retrieved from <https://www.finlex.fi/fi/laki/alkup/2000/20000676>.

Subsidized media access and tax relief are also available as indirect funding. Regulations on spending include a ban on vote buying and limits on a candidate's spending in an election. Parties are required to keep accounts that provide information on finances related to election campaigns, which are overseen by the National Audit Bureau. Breaching provisions can result in fines, forfeiture, and imprisonment.

Financial Disclosure: Iceland's financial disclosure legislation does not apply to the Head of State or Civil Servants. Ministers must declare gifts and information on financial or private interests that may lead to conflicts of interest. Members of Parliament (MPs) must declare real estate, cash, debt, income from outside employment, and private or public firm ownership. Ministers declare only upon taking office, while MPs must declare annually. Family members are not included in declarations. No sanctions are specified for failure to make declarations or false statements. The Althing Secretariat and Parliamentary Office receive declarations, while the Coordinating Committee for Public Administration Ethics enforces for Ministers. Members of Parliament do not have an enforcement body, but their declarations are publicly available on the parliament's website.

Conflict of Interest: Financial disclosure legislation on MPs does not apply to conflicts of interests, but restrictions exist for other public officials. The Constitution prohibits the President from pursuing paid employment in public institutions or private enterprises. The Ministerial Code of Conduct (2011) provides guidelines for Ministers to avoid conflicts of interest affecting their work. Civil servants do not face restrictions on conflicts of interests, but must avoid accepting valuable gifts and ensuring no family or friendly relations affect their work. The Government Office staff is also responsible for preventing family relations from impacting their work. No sanctions are specified for behavior violating conflicts of interests, and the Coordinating Committee for Public Administration Ethic is responsible for addressing infringements. No such bodies are specified for other public officials.

Freedom of Information: Iceland's Information Act No 140 (2012, amended 2016) establishes the freedom of information regime, covering all government activities, excluding parliamentary and judicial activities. The law covers legal entities with 51% or more shares owned by the state, as well as private enterprises performing statutory roles or services. Exemptions to disclosure are outlined in the FOI law, the Act on the Protection of Privacy as regards the Processing of Personal Data, No. 77/2000, and Administrative Procedures Act No. 37/1993. No public interest test exists to override exemptions in cases where disclosure benefits the public interest. The Information Committee hears appeals against rejected information requests and issues legally binding rulings enforcing disclosure. No sanctions are specified for FOI violations except in cases of substantial damage.

Public Procurement: The Icelandic public procurement system is regulated by Act No. 84/2007 on Public Procurement and additional regulations are laid down in Government Decrees. The State Trading Centre (Ríkiskaup) is the central purchasing unit under the Ministry of Finance. The lowest minimum thresholds for conducting a public procurement tender are ISK 11,500,000 (approximately EUR 91000) for goods, ISK 49,000,000 (approximately EUR 400,000) for works, and ISK 11,500,000 (approximately EUR 91000) for services. The minimum number of bidders is 5 for restricted procedures and 3 for negotiated procedures and competitive dialogue. The submission period is 15 days from the call for tender publication date. The final beneficial owners do not have to be disclosed when placing a bid. There is a possibility for preferential treatment, but no specific provisions for SMEs. Bid exclusions include participation in criminal organizations, corruption, fraud, money laundering, bankruptcy, professional misconduct, outstanding tax or social security liabilities, false information, and abnormally low bid prices.

Public Accounts Committee: The Ríkisendurskoðun (The Icelandic National Audit Office Website, 2024) is an independent auditing and regulatory body under the Icelandic Parliament, Althingi. The Iceland National Audit Office (INAO) is responsible for auditing the Annual Accounts of the Central Government and other government bodies, as per Articles 43 of the Constitution No. 33/1944. It can also perform performance audits, monitor budget execution, and assist parliamentary committees in their functions related to government fiscal affairs, as per National Audit Act No 86/1997, Art. 1. The National Audit Act no. 86, enacted on 27 May 1997, mandates the National Audit Office to perform its functions under the auspices of Parliament. It is responsible for auditing the Annual Accounts of the Central Government and other bodies charged with government operations and guardianship, as per Article 43 of the Constitution No. 33/1944. The Auditor General, appointed by the Presidential Committee of Parliament, is a qualified chartered accountant and is responsible for recruiting the staff of the Office. The Icelandic National Audit Office (INAO) is led by Auditor General Guðmundur Björgvin Helgason, who oversees the state's finances, institutions, and enterprises under the Althingi's mandate. The Auditor General is appointed by the Presidential Committee of the Althingi for six years and employs staff who are independent of the ministries and organizations where the audit is carried out. The Office undertakes a large part of its projects, which are either statutory or performed at the request of the Presidential Committee, ministries, or central government bodies. The National Audit Office is independent in its work, taking initiative in project selection and organization, and adhering to generally accepted auditing principles and rules. The Office provides an account of most of its projects in reports or opinions, which are sent to audited parties and ministries, as well as the Parliament and media. The Audit of the Central Government Accounts is always made public. The National Audit Office has the authority to appoint independent chartered accountants or experts in a specific field to carry out specific assignments entrusted to the Office in this Act or other specific laws. The accounts of the National Audit Office are audited by an independent chartered accountant appointed by the Presidential Committee of Parliament, and the accounts are published in the Annual Accounts of the Government. The National Audit Office can conduct financial audits to ensure that financial statements accurately reflect the operations and financial position of governmental entities. This includes examining internal control, ensuring accounts conform to budget authorizations, and verifying indicators of governmental entities' activity and performance. The office may also request reports on the use of financial support and other governmental financial transfers and assess the actual results. The National Audit Office has the right to access all relevant data, including vouchers, reports, books, and letters, and may request information or data for its functions. It decides where and when auditing shall be carried out, and may provide office accommodation if auditing is conducted in an institution or governmental corporation.

Norway Case Study

Political Financing: The Political Parties Act (2005, amended 2015) is the main law regulating the financing of political parties in Norway. It imposes limits on private income, foreign interests, anonymous donors, government-owned corporations, and trade union donations. Public funding is available for political parties based on the share of votes in the previous election and elected body representation, with no conditions on spending. Subsidies for media access are not provided, but indirect public funding in the form of tax relief is available. There are no bans on state resources being used in favor or against a political party or candidate, and no limits on spending. Parties are required to report on their finances, including the identity of anonymous donors, and must be made public. The Political Parties Act Committee and the Party Auditing Committee oversee these reports. Breaching the law can result in fines, loss of public funding, forfeiture, and criminal sanctions.

Financial Disclosure: Norway's Ministers and MPs face disclosure requirements based on the Register of Member's Appointments and Economic Interests (2012), which include real estate, cash or movable assets, outside employers, and business interests exceeding a company's total capital. Civil Servants must inform the superior in case of a possible conflict of interests during decision-making, as part of the Public Administration Act (1967). They must disclose any position obtained within the year after leaving public service, and family members are not included in disclosures. Ministers and Civil Servants face fines for non- or late-filing, while MPs do not face sanctions. Declarations are received by the Register of Member's Appointments and Economic Interests without specifying a verifying or enforcement body. The Quarantine Committee serves as the depository body, while the superior serves as an enforcement body. Statements made by Ministers and MPs are publicly available on the Parliamentary website within 20 days.

Conflict of Interest: Norway's Constitution prohibits the Head of State from holding another public office. The Ethical Guidelines for the Public Service outline restrictions for Ministers and Civil Servants, including accepting gifts, practicing second jobs that conflict with state interests, and participating in decisions affecting private interests. Future employers are responsible for including a clause on conflicts of interests in their employment contracts. Members of Parliament are subject to some restrictions. The Head of State and Ministers do not face legal sanctions for violations, but administrative sanctions can be imposed for Civil Servants under the Civil Service Act. An enforcement body is only specified for Civil Servants, and the Register of Members of the Norwegian Parliament (Storting's) Appointments and Economic Interests provides guidance to MPs.

Freedom of Information: Norway's Freedom of Information Act (FOI) is a legal framework established by the country's Constitution (1814) and outlines implementing measures. The law applies to various legal entities, including the state, county, and municipal authorities, as well as independent legal entities with an equity share in voting rights or voting members. However, the FOI law does not apply to parliament or the judiciary. Exemptions to disclosure are outlined in various laws, but a public interest test can override exemptions in cases where the public interest outweighs the prohibition on disclosure. Appeals can be filed with public authorities, but there is no independent non-judicial mechanism like an information commissioner. Administrative law allows for actions concerning the validity of administrative decisions against the decision-making body. Following an appeal, a court may impose compulsory fines on agencies for information failure, but there are no enforcement or oversight bodies responsible for managing implementation.

Public Procurement: The Norwegian public procurement system is regulated by various acts, including the Procurement Act (1999), Public Procurement Regulation (2006), Utilities Regulation (2006), Defence and Security Regulation (2013), and the Public Procurement Act of 2016. There is no independent public procurement body in Norway. The lowest minimum thresholds for conducting a public procurement tender are NOK 1,100,000 (approximately EUR 115,000) for goods, NOK 1,100,000 (approximately EUR 115,000) for works, and NOK 1,100,000 (approximately EUR 115,000) for services. The minimum number of bidders is 3 for restricted procedures (5 if above the EEA threshold) and 3 for negotiated procedures and competitive dialogue. The submission period is 35 days for open procedures, 30 days for restricted procedures, and 30 days for negotiated procedures. SMEs are given preferential treatment due to limits on minimum yearly turnover and sustainability criteria. Bid exclusions include not meeting tender requirements, outstanding tax or social security liabilities, no submission of request to participate, conviction for certain crimes, bankruptcy, and abnormally low bid prices.

Public Accounts Committee: The Office of the Auditor General (OAG) was established on 1 July 2004, replacing the 1918 Act on Governmental Accounts Auditing. The Act and Instructions codify established practices, including the OAG's purpose, monitoring duties, and place in state administration. They also regulate relationships with other relevant legislation, such as the Freedom of Information Act, Public Administration Act, Security Act, Personal Data Act, Civil Service Act, and Public Service Dispute Act. The Instructions provide additional rules for the OAG's management and auditing duties. The Office of the Auditor General (OAG) is an independent audit agency of the Norwegian parliament, responsible for providing comprehensive and independent audits of the government. The OAG's duties include auditing central government accounts, conducting systematic performance audits, monitoring state proprietary interests in companies, preventing irregularities and errors, and advising the government administration to prevent future errors. The Norwegian parliament (**the Storting**) can instruct the OAG to initiate special audits. The OAG's framework conditions are set out in the Act and Instructions relating to its activities. It has chosen to use INTOSAI's international framework and standards for public auditing as the foundation for its activities. The OAG's strategic plan for 2018-2024 aims to be society's foremost provider of current and relevant public auditing, carry out high-quality audits and controls, and be an efficient organization. A five-member board leads the OAG, each with the title of Auditor General, selected by the Storting every four years. The board determines which audits will be performed and processes the audit reports before they are presented to the Storting. Karl Eirik Schjøtt-Pedersen is the Chairman of the Board and the Managing Director of the OAG. The OAG is organized into seven departments, each led by a Director General. The type of auditing and the ministries they audit divide the auditing departments. The OAG's quality assurance system builds on international standards for quality control, including leadership, ethics, skills, task performance, and organizational monitoring. This system ensures easy access to management information and emphasizes the importance of the OAG's organization.

Sweden Case Study

Political Financing: The Act on State Financial Support to Political Parties (1972, amended 2014) and the Election Act 2005 (amended 2014) have undergone changes following the Act Amending - Act on State Financial Support to Political Parties (1972, amended 2004) - 2014 and the Act on Transparency of Party Financing (2014, amended 2016). These changes have altered provisions on public funding and reporting requirements of political parties. In Sweden, there are few limits on private income of parties, with no bans on donations from foreign entities, corporations, trade unions, or anonymous donors. Public funding is available for political parties based on the share of votes in the previous election, representation in the elected body, participation in the election, and the share of seats in the previous election. Funding is not available to parties that have received donations from anonymous donors. There are no restrictions on vote buying or state resources being used in favor or against a political party or candidate. Parties are required to keep public accounts, overseen by the Administrative Court and the Kammar-kollegiet, and there are sanctions in the form of fines for those breaching the law.

Financial Disclosure: Swedish financial disclosure law does not require Ministers and Civil Servants to disclose their financial activities. Instead, Members of Parliament must submit declarations under the Disclosure Act (2008, amended in 2016), which must include real estate, income-generating employment, shares in private companies, government contracts, and board or accounting positions in enterprises. If a financial contract with an employer takes effect after the end of their mandate, it must be included. Family members are not allowed in disclosure statements. Members submit their

statements when taking office and submit changes within four weeks. No sanctions are specified for failure to disclose or false statements. Declarations are submitted through a register of parliament and are not accessible to the public.

Conflict of Interest:

Following the British parliamentary tradition (Erskine, 2019; Van Der Hulst, 2000), Denmark, Finland, Sweden, have framed their financial disclosure mechanisms for MPs as a tool to identify and address possible conflicts of interest. Their financial disclosure mechanisms therefore focus on MPs' outside activities and interests, sometimes providing information as regards the income received by MPs for their outside activities and the gifts and benefits received. No information relating to the assets and liabilities of the MP or his or her relatives is normally disclosed, although information on securities in companies, such as shares or bonds, or other types of asset that may be relevant to evaluate the performance of the MP and the existence of conflicts of interest may also be subject to an obligation to disclose.

The Swedish Public Employment Act (1994, last amended 2016) and the Constitution of Sweden (1974, last amended 2015) both outline restrictions on conflicts of interests for Ministers and Civil Servants. These restrictions include not pursuing additional employment, holding another office, or engaging in activities that may damage their integrity. They also prohibit owning private or public firms and holding managerial or advisory positions in companies. However, no sanctions are specified for public officials who violate these requirements. The Committee on the Constitution provides guidance and supervision to Ministers, MPs, and Civil Servants, while also enforcing law enforcement for Members of Parliament. The Head of State is a monarch, exempt from conflicts of interests' laws.

Freedom of Information: The freedom of information framework in Sweden is governed by the Constitution, the Freedom of the Press Act, and the Public Access to Information and Secrecy Act. The FOI law applies to decision-making assemblies, limited companies, partnerships, for-profit associations, and foundations where municipalities or county councils have legal decisive influence. Exemptions to disclosure are outlined in these laws and the Personal Data Act. However, no public interest test exists to override exemptions in cases where disclosure benefits the public interest. Appeals are presented to an administrative court of appeal, and decisions of Parliament, the Government, the Supreme Court, and the Supreme Administrative Court cannot be appealed. No sanctions are specified for FOI violations, and no enforcement or oversight bodies manage implementation.

Public Procurement: The Swedish public procurement system is regulated by the Public Procurement Act (2007) and Utilities Act (2007), along with other legislations like the Public Access to Information and Secrecy Act (2009). The National Agency for Public Procurement is the public procurement body. The lowest minimum thresholds for conducting a tender are SEK 534,890 (approximately EUR 55,000) for goods, works, and services. The minimum number of bidders is 5 for restricted procedures and 3 for negotiated procedures and competitive dialogue. The submission period is 52 days for open procedures, 40 days for restricted procedures, and 37 days for negotiated procedures. The final beneficial owners are not required to be disclosed when placing a bid, but authorities can request this information. There is no preferential treatment for SMEs or domestic companies, but sustainability factors can be considered during the awarding process. Bids can also be excluded due to abnormally low bid prices.

Audit: The Swedish National Audit Office (NAO) is an independent organization under the Swedish Parliament, responsible for auditing all state finances and promoting public audit. It is part of the parliamentary control structure and is responsible for ensuring the Swedish Parliament receives a coordinated and independent audit of state finances and government activities. The NAO represents Sweden in international audit-related contexts and has been commissioned by the Riksdag to cooperate with Auditing Authorities in developing countries to strengthen their skills and capacity in auditing. The NAO is led by an Auditor General, who is appointed for a seven-year term. The NAO is organized into departments for performance and financial audit, international relations, communication, legal services, and management support. It has a budget of 431.2 million SEK, with 50 million SEK for international development cooperation. The NAO publishes annual reports, reports from performance audits, and interim financial audit opinions and reports. It also supports international activities and collaborations with other countries. The NAO's audit work is planned within the framework set by Parliament regarding the extent and focus of its audit work. The audit focus is based on an analysis of risks of material misstatement and the relative financial size of an auditee. The audit focus is also to promote development in general, where the public receives an effective return on its investments (European Court of Auditors, 2023). The NAO conducts an annual financial audit, evaluating the correctness of financial statements and performance audits, assessing the efficiency of operations. The NAO applies international standards and internal guidelines on auditing activities, communication, and ethical issues. All reports undergo internal and external quality control assessments.

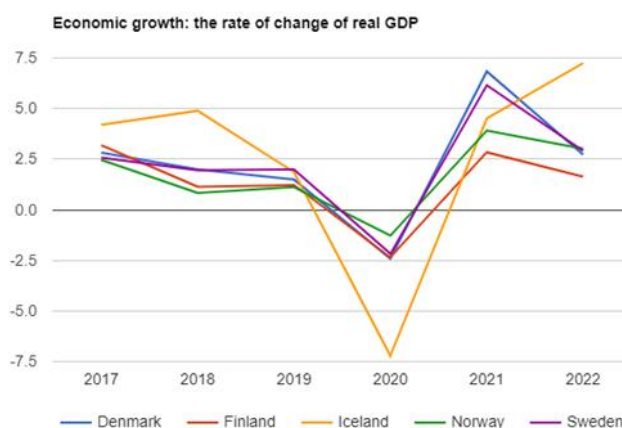
6. European Court of Auditors

The European Court of Auditors (ECA) is an independent, professional, and impactful audit body that assesses the economy, effectiveness, efficiency, legality, and regularity of EU action to improve accountability, transparency, and financial management. Established in 1977, the ECA examines all revenue received and expenditure disbursed by the EU or by bodies, offices, or agencies set up by the EU. It assesses whether the EU's finances have been managed soundly and whether all revenue has been received and expenditure disbursed in compliance with the applicable regulations¹.

7. Economic Growth in Nordic States

The Nordic countries, known for their strong social welfare systems and innovative economies, have a history of steady economic growth. This trend has continued in recent years, with some variation among the individual nations and drawn in below graph.

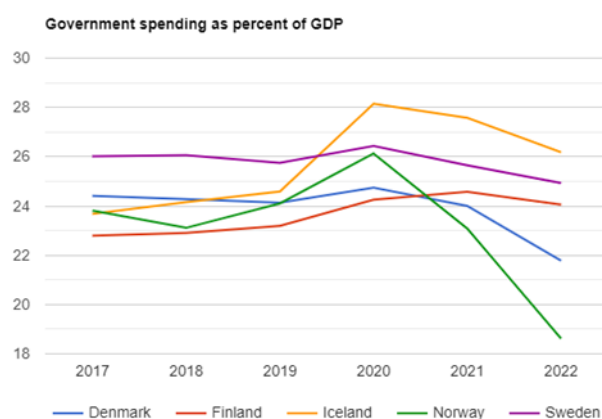
¹ European Court of Auditors (2023). Retrieved from <https://www.eca.europa.eu/en>.



The line graph shows the rate of change of real GDP in the Nordic countries, Denmark, Finland, Iceland, Norway and Sweden, from 2017 to 2022. Overall, economic growth across the Nordic countries appears to be positive over the period with some variation between the countries. Iceland and Denmark have the most consistent positive growth throughout the five years. Finland's growth is more volatile with a negative growth rate in 2018 and again in 2020. Norway and Sweden's growth is more moderate with a slight decline in 2020. It is important to note that the data stops in 2022 and so we cannot say for certain how the economic growth of these countries has been affected by global events in 2023 such as the war in Ukraine.

Government spending as percent of GDP in Nordic States

The Nordic states of Denmark, Finland, Iceland, Norway, and Sweden, with high government expenditure relative to GDP, are known for their commitment to welfare systems and social democracy. This spending is rooted in the social contract between the state and its citizens, promoting solidarity, equality, and inclusivity.

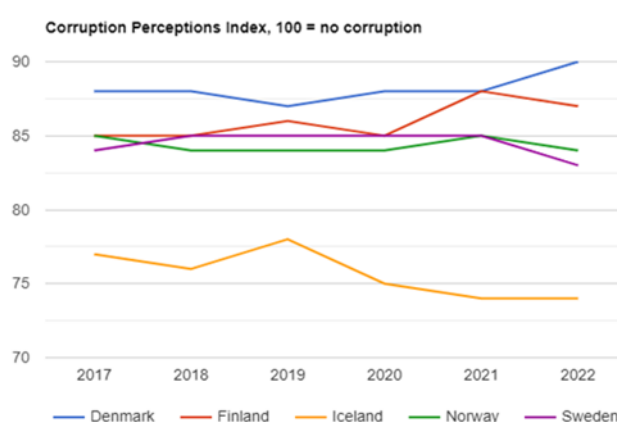


The graph shows government spending as a percentage of GDP in five Nordic countries: Denmark, Finland, Iceland, Norway, and Sweden. Denmark's spending increased significantly from 24% to over 28% in 2022, while Finland's increased slightly from 26% to nearly 27%. Iceland's spending increased moderately from over 20% to nearly 24%, while Norway's increased slightly from 24% to over 25%. Sweden's spending increased moderately from 44% to over 46% in 2022, with Sweden having the highest percentage relative to GDP in 2017. Government spending may increase due to

increased spending on social programs, infrastructure, or defense, or a shrinking GDP. The data ends in 2022, so it's unclear how these countries' spending has been affected by recent global events.

9. Corruption Perceptions Index, 100 = No Corruption in Nordic States

Transparency and accountability are key pillars of the Nordic Model, which has been widely recognized for its effectiveness in fighting corruption and promoting a better society. Governments in Nordic countries have implemented robust systems to ensure that information is accessible to the public, enabling citizens to hold their leaders accountable. Accountability mechanisms are also crucial in the Nordic Model, ensuring that those in power are held responsible for their actions. Independent oversight bodies, such as ombudsmen, play a crucial role in monitoring government activities and investigating allegations of corruption.



The Corruption Perceptions Index (CPI) for Denmark, Finland, Iceland, Norway, and Sweden from 2017 to 2022 shows consistent high scores. Denmark's CPI score ranged between 88 and 90, while Finland's was between 85 and 88. Iceland's score fluctuated slightly but remained high, ranging between 77 and 79. Norway's CPI score was between 84 and 88, and Sweden's was between 84 and 86. Overall, the Nordic countries of Denmark, Finland, Iceland, Norway, and Sweden have very high CPIs, indicating a perception of low corruption according to Transparency International's index.

10. Experts Interviews

Professor Mark Bovens, a professor of Public Administration at Utrecht University School of Governance, has been interviewed by Gaston Moonen and trainee Tamara Pap about accountability concepts, prerequisites, practices, and gaps. Bovens' publications on accountability, particularly in the public sector, serve as a benchmark for scholars and EU institutions. He has advised the ECA on accountability challenges and has discussed accountability developments in the EU and for oversight institutions like the ECA (Bovens, 2024). **Professor Jacob Soll** emphasizes the importance of financial accounting in fostering accountability and addressing the global debt crisis. He cites historical examples of effective public debt management and accounting, such as Britain's rise in the 18th Century and the Gordon Riots of 1780. Despite corruption and secret state funds, Walpole pioneered accounting-based public financial management. Today, countries face similar challenges, but with advanced accounting and auditing administration, better accounting is needed to manage both debt and state assets. National balance sheets can help decision-makers make informed decisions about

debt and national asset (Soll, 2024). **Professor Emeritus Richard Mulgan**, retired from Australian National University, has extensively researched public accountability in the public and private sectors. He identifies four dimensions of accountability: who is accountable, to whom they are accountable, for what they are accountable, and how they are accountable. In the public sector, government departments are typically held accountable through criminal law, while private companies are accountable to shareholders. Both sectors are large organizations with important functions in societies that value transparency and performance. However, public organizations have access to corporate information, while the non-government sector has a different legal framework due to the universal division between public and private law (Mulgan, 2024). **Didier Reynders, EU Commissioner for Justice**, emphasizes the importance of transparency, integrity, and accountability in promoting good governance and building trust in policymaking. The Von der Leyen Commission prioritizes values and transparency in its mandate, focusing on rule of law, public finances, and economic regulation. Reynders chairs the Commission's Audit Progress Committee and is responsible for its Internal Audit Service. The General Conditionality Regulation protects the EU budget in cases of rule of law breaches affecting financial interests. The European Court of Auditors should use internal auditors more for better functioning and trust retention (Moonen, 2024). Internal auditors in the public sector are increasingly recognized for their role in adding value to accountability chains and transparency. They provide independent 're-assurance' for management statements of assurance, ensuring the European Commission's risk, governance, and internal control systems provide high levels of confidence to stakeholders, taxpayers, and the public (Kaźmierczak, 2024). **Gaston Moonen**, ECA Member since 2016 highlights how the Commission should lead by example when it comes to accountability, not only when defining accountability conditions for member states, but also for its own actions (Moonen, 2024). Internal auditors in the public sector are increasingly recognized as adding value to the accountability chain and transparency of their organizations. They play a key role in providing independent 're-assurance' for management statements of assurance. **Agnieszka Kaźmierczak**, Director-General of the Internal Audit Service and the European Commission's Internal Auditor, explains how internal audit is key in management efforts to ensure that the Commission's risk, governance, and internal control systems provide stakeholders, taxpayers, and the public with the highest levels of confidence in the organization's accountability and transparency. The Internal Audit Service (IAS) is a central service within the European Commission that audits the management and control systems of 50 services, executive agencies, decentralized EU agencies, and autonomous bodies. Its independence from management responsibilities ensures objectivity, authority, and credibility. The IAS collaborates closely with the European Court of Auditors (ECA) to strengthen coordination and cooperation between the Commission's internal audit function and the ECA as external auditor. The IAS adheres to international internal audit standards and codes of ethics, and is bound by the Commission's staff conduct rules. It provides assurance on risk management, control, and governance processes to the College of Commissioners and audited entities (Kaźmierczak, 2024). **Tony Murphy**, the ECA President, emphasizes the importance of accountability and transparency in the EU's public sector. He believes these principles are crucial for democratic governance and building trust between public institutions and citizens. The European Court of Auditors (ECA) must remain accountable and transparent in its activities, ensuring efficient resource use and operating without undue influence. The ECA's strategy and mission aim to improve accountability and transparency, enhancing citizens' trust. A recent audit on the Commission's control system for the Recovery and Resilience Facility (RRF) found an EU level assurance and accountability gap in protecting the EU's financial interests. The ECA is committed to transparency and accountability,

ensuring open communication and accessibility to the public. Collaboration with other entities is essential for transparent decision-making. Accountability and transparency are essential for managing public expectations, fostering trust in the EU, and responsible resource use (Murphy, 2024).

11. Challenges and Opportunities

Comparative analysis of Public Accounts Committees (PACs) and accountability mechanisms in Nordic countries presents both challenges and opportunities. Challenges include the diverse political systems, data availability and accessibility, cultural and linguistic differences, complex interactions, and institutional dynamics. Challenges include limited access to reliable data, language barriers, complex interactions, and institutional dynamics. Understanding these factors is crucial for accurate analysis. Opportunities include shared values such as transparency, accountability, and social welfare, as well as rich research literature in governance, accountability, and public administration. Access to experts and stakeholders in Nordic countries can enhance the quality and relevance of the research. Nordic countries are known for their innovative approaches to governance and public administration, and exploring emerging practices and experiments in accountability can uncover valuable lessons and opportunities for improvement. International collaboration can enrich the comparative analysis by fostering knowledge exchange and cross-fertilization of ideas. International partnerships can also help address challenges related to data access and cultural interpretation. In conclusion, while conducting a comparative analysis of PACs and accountability mechanisms in Nordic countries presents challenges, it also offers significant opportunities for gaining deeper insights into governance practices and advancing the understanding of accountability mechanisms in diverse contexts. By navigating these challenges and leveraging available opportunities, researchers can contribute to a more comprehensive and nuanced understanding of governance dynamics in the Nordic region and beyond.

12. Policy Implications

Research on the comparative analysis of Public Accounts Committees (PACs) and accountability mechanisms in Nordic countries could have significant policy implications. It could identify best practices employed by the most effective PACs in the Nordic region, which could be implemented or adapted by other countries seeking to strengthen their own PACs. The study could also highlight resource constraints faced by some PACs and their impact on their effectiveness, which could inform policy decisions regarding budgetary allocations for staffing, research support, or technological resources. The research could also enhance accountability mechanisms by analyzing how PACs interact with other accountability mechanisms in the Nordic countries, such as Supreme Audit Institutions (SAIs) or ombudsperson offices. This could lead to policy recommendations on creating a more robust network of accountability institutions. The research could also identify factors contributing to higher levels of transparency and public trust in government, which could be used to inform policy changes in other countries. Benchmarking could establish benchmarks for effective PAC operation and accountability mechanisms, which could be used by policymakers to evaluate their own systems and identify areas for improvement. In conclusion, the findings could be used to advocate for the creation or strengthening of PACs in countries that currently lack such mechanisms.

13. Future Directions for Research

The research on Public Accounts Committees (PACs) and accountability mechanisms in Nordic countries could be expanded to include comparisons with countries outside the region, identifying if best practices from the Nordic model are universally applicable or require adaptation for different political and cultural contexts. Thematic comparisons could be conducted to explore specific themes within PACs and accountability mechanisms, such as focusing on specific sectors, leveraging technology for data analysis, and examining citizen participation. Longitudinal studies could track the long-term impact of PACs and accountability mechanisms on public financial management and corruption reduction, requiring data collection beyond the initial five-year period. Emerging challenges could be explored, such as the rise of populism, potential politicization of oversight, increasing government use of complex financial instruments, and the growing influence of special interest groups. Innovative methodologies and data sources could be used, such as text analysis, public opinion surveys, and network analysis. These research directions can provide a more nuanced understanding of PACs and accountability mechanisms in Nordic countries and contribute valuable knowledge to the field of public financial management on a global scale.

14. Conclusions and Policy Considerations

In conclusion, transparency and accountability are instrumental in the success of the Nordic Model in combating corruption and promoting a better society. The International Federation of Accountants (IFAC) is a global organization that promotes international standards for accounting education, ethics, and public sector audit and assurance. It focuses on strengthening governance and accountability in the public sector due to high spending, the obligation to deliver essential public services, and the need for sustainability goals. IFAC advocates for accrual accounting, particularly the International Public Sector Accounting Standards (IPSAS), to enhance transparency and accountability. The profession also plays a crucial role in capacity building and professionalization, with investments in public finance workforce investment enabling PFM reforms and enhancing public service delivery (Leka, 2024). The OECD reports address accountability and transparency issues, including open government, public communication, and trust drivers. Peter Welch, Senior Advisor in the Public Management and Budgeting Division, discusses trust in government, supreme audit institutions (SAIs), and OECD support for SAIs (Welch, 2024). The International Organization of Supreme Audit Institutions (INTOSAI) and the INTOSAI Development Initiative (IDI) are working together to strengthen the performance and capacity of supreme audit institutions (SAIs) in developing countries. The INTOSAI Development Initiative promotes governance, professional education, and transparency, aiming to enhance public trust in SAIs, improve audit relevance, and promote transparency. The initiative also focuses on enhancing sustainable internal systems and frameworks, and promoting digitalization in SAIs. The goal is to help SAIs contribute to a healthy accountability ecosystem and enhance public trust in their country and beyond. The INTOSAI Development Initiative aims to improve audit relevance, transparency, and sustainability in SAIs, thereby contributing to a healthier accountability ecosystem (Abbruzzetti & Moonen, 2024). The Nordic Model has proven to be a successful approach in building a better society through low corruption. By prioritizing transparency, accountability, and strong institutions, the Nordic countries have managed to create societies with low levels of corruption and high levels of trust. The European Commission (ECA) released a report in 2023 titled “The EU’s financial landscape – A patchwork construction requiring further simplification and accountability.” The report identifies the complexity and lack of transparency in the EU’s budgetary system, referring

to the “EU budgetary galaxy.” The report includes a database of 63 instruments, ranging from EU budget programs to private endowments. The audit team used international standards, best practices, and recommendations from the OECD, IMF, and PEFA to assess the instruments. The findings suggest that the EU’s financial landscape is only partly publicly accountable, with the European Parliament having oversight rights over many instruments (Parente, 2024).

15. Limitation

The study on the role and functions of Public Accounts Committees (PACs) and accountability mechanisms in Nordic countries has several limitations. It may not cover all aspects of PACs and accountability mechanisms due to constraints like time, resources, and access to information. Data availability and reliability may vary across Nordic countries, potentially affecting the study’s completeness and accuracy. Contextual factors, such as political culture, historical legacies, socio-economic conditions, and institutional dynamics, may not be fully considered. Language barriers may impede access to relevant literature and sources, potentially overlooking valuable insights from non-English sources. The study may not fully capture the interactions between national, regional, and local levels of government, leading to oversimplification or underestimation of governance complexities. The temporal scope of the analysis may also influence the findings, as changes in PACs’ structures, mandates, or practices occurring after the study period may not be accounted for.

16. Summary of Key Findings

- a)** Without accountability, no democratic control!'
- b)** Accountability is essential in a system based on the rule of law'
- c)** Accountability and transparency – building blocks for trust in the EU
- d)** PACs are a key part of parliamentary oversight systems in Nordic countries.
- e)** Composition reflects proportional representation of political parties in parliament.
- f)** PACs are chaired by opposition members for independence and impartiality.
- g)** PACs examine government accounts, audit reports, and financial statements to assess public spending efficiency.
- h)** They conduct inquiries, hearings, and investigations to identify financial mismanagement, corruption, or inefficiency.
- i)** PACs issue reports and recommendations to improve accountability, transparency, and fiscal responsibility.
- j)** Other accountability mechanisms include supreme audit institutions (SAIs), ombudsmen, and other oversight bodies.
- k)** Despite effectiveness, challenges include resource constraints, political interference, and modern governance complexity.
- l)** Opportunities for enhancing accountability include strengthening legal frameworks, promoting transparency, fostering public participation, and leveraging technology.

17. Implications for Theory and Practice

Research on the role and functions of Public Accounts Committees (PACs) and accountability mechanisms in Nordic countries has significant implications for theory development, policymaking, governance practice, and academic inquiry. The study can contribute to institutional theory by understanding how institutional arrangements shape governance processes and outcomes in Nordic countries. It can also enrich accountability theory by examining how different accountability mechanisms interact and influence public officials' behavior and the effectiveness of governance systems. The findings can inform political science theories by exploring the role of political parties, legislative structures, and power dynamics in shaping the functions and effectiveness of PACs across Nordic countries. Policymakers can use the findings to provide evidence-based recommendations for enhancing the effectiveness of PACs and accountability mechanisms in Nordic countries, including reforms to legislative frameworks, institutional structures, and procedural practices. The study can also guide efforts to strengthen the capacity of PACs and other oversight bodies, potentially informing governance reforms globally. The research also contributes to methodological advances in comparative governance studies and facilitates theoretical synthesis by integrating insights from various disciplinary perspectives. In summary, research on the comparative analysis of PACs and accountability mechanisms in Nordic countries has far-reaching implications for theory development, policymaking, governance practice, and academic inquiry, offering valuable insights into how accountability is conceptualized, institutionalized, and practiced in different political contexts.

18. Recommendations for Policy and Practice

The research suggests several recommendations for improving the role and functions of Public Accounts Committees (PACs) and accountability mechanisms in Nordic countries. These include strengthening legal frameworks, allocating sufficient resources, promoting transparency and accountability, facilitating collaboration and coordination, engaging citizens and civil society, adopting technological innovations, evaluating and monitoring performance, and sharing best practices and lessons learned. These recommendations aim to ensure clarity, independence, and effectiveness in PACs' mandate, ensure access to relevant government documents, and strengthen mechanisms for holding public officials accountable for financial mismanagement and corruption. Additionally, PACs should be encouraged to engage with civil society and adopt technological innovations to improve efficiency and effectiveness. By implementing these recommendations, policymakers and practitioners can enhance the effectiveness of PACs and accountability mechanisms in Nordic countries, contributing to greater transparency, accountability, and trust in government institutions.

19. Future Considerations

The research on Public Accounts Committees (PACs) and accountability mechanisms in Nordic countries could be expanded to include comparisons with countries outside the region, focusing on specific themes such as healthcare, infrastructure, defense spending, technology, and citizen participation. Longitudinal studies could track the long-term impact of PACs on public financial management and corruption reduction, requiring data collection beyond the initial five-year period. Emerging challenges could include the rise of populism, potential politicization of oversight, increasing government use of complex financial instruments, and the growing influence of special

interest groups. Innovative methodologies and data sources could include text analysis, public opinion surveys, and network analysis. These research directions can provide a more nuanced understanding of PACs and accountability mechanisms in Nordic countries and contribute valuable knowledge to public financial management on a global scale.

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