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The Detection and Profile of Bribery in Norway and England and Wales: A Comparative Study

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Title: The Detection and Profile of Bribery in Norway and England and Wales:
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Submitted by: Mari Sognnæs Andresen

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Abstract

Prosecution of bribery cases is seen as an important measure in the global fight against corruption. This project examines how cases of bribery resulting in convictions in England, Wales [E&W] and Norway were detected. This is done using a mixed methods approach consisting of content analysis of a sample of cases as well as qualitative interviews. A sample of 75 cases from E&W, and 46 from Norway were collected through media searches and analysed in order to determine who detected them. The sample consists of a variety of cases, both in respect of profile and in terms of who detected the cases. Whistleblowers were found to be the group with most detection in E&W with 29%, whereas they only detected 15% of the cases in Norway. However, the content analysis may be inaccurate because of the available data, and whistleblowers might have been the initial source in more cases than what is captured in this analysis. This inaccuracy may explain the observed differences between the countries.

The interviews showed that another explanation to the differences could be that detection of bribery sometimes is a complex process that involves many people. It can therefore be difficult to both find and define who initiated the case, especially when the analysis is based on data obtained from media sources. By contrast, the interviews provided rich data which allowed for a more in-depth analysis of the detection process. It was found that in several cases, the initial suspicions were not specified to bribery, but more in the direction of 'something is wrong'. In order to detect more cases of bribery, this project recommends to apply a broad approach which encourage people to raise concern if they suspect any kind of economic misconduct. A main challenge with encouraging this behaviour seems to be protection and support of whistleblowers. Although both E&W and Norway have legislation protecting whistleblowers, many of the whistleblowers interviewed for this project described unfair treatment and economic loss as consequences of blowing the whistle. The main recommendations following this project are to establish a whistleblowers' ombudsperson/office; establish better protection for contractors and suppliers who raise concern; and to create a culture of openness where people are encouraged to raise their concerns.

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List of Abbreviations

OECD – Organisation for Economic Cooperation and Development

SFO – Serious Fraud Office

TI – Transparency International

UNCAC - United Nation Convention against Corruption

Chapter One: Introduction

Corruption is seen as one of the greatest obstacles to economic and social development (World Bank, 2006; Trivunovic, Johnsen & Mathisen, 2011, p.2; Brun et al, 2015, p.1). In the global struggle against corruption, detection and prosecution are regarded as essential measures. A study of overseas bribery cases in the UK and Germany found that investigators and prosecutors thought that uncovering the case was the most difficult part of the prosecution process (Lord, 2015, p.583). While there is some research on who detects cases of bribery (OECD, 2014a), little has been done on the process of detection.

The aim of this project is to fill this gap by providing an in-depth analysis of how cases of bribery which resulted in a conviction in England and Wales [E&W] and in Norway were detected. The aim was obtained through a mixed methods approach analysing quantitative and qualitative data from E&W and Norway. The comparative design of this project was chosen because it can be useful in order to identify potential good practises which can be transferred between the two countries (Pakes, 2010, p.4). Moreover, it can provide a better understanding of the findings in each country when they can be compared and contrasted with another dataset.

The first part of this project was to establish who detected bribery cases which resulted in a conviction between 2003 and 2015. To answer this, a sample of 75 cases from E&W and 46 cases from Norway was subject to a content analysis which also identified variables such as value of the bribe, age and occupation of the convicted. This type of analysis is useful in providing some key figures, but it is not suitable to discover how or why the cases were detected. In order to provide a better understanding of the process of detection, ten interviews with people who either had detected or investigated a case were conducted. They were asked to describe how they experienced the process from detection to conviction and what they thought could be done in order to detect more cases of bribery.

Outlining the chapters

Chapter two provides a focused literature review of existing research concerning the concept of bribery and how cases are detected. The chapter also evaluates the available resources within the police for investigation of bribery and assess the legislation protecting whistleblowers in E&W and in Norway. Chapter three describes the methods used in this research and considers the ethical implications of the project. Chapter four describes the

findings from the content analysis and compares the findings from E&W with Norway as well as with other studies. Chapter five explores some of the findings from the content analysis by analysing the interviews which provided an in-depth description of how some cases of bribery initially were detected. Chapter six summarises the findings and concludes the dissertation.

Chapter Two: The fight against bribery – literature review

This chapter defines bribery and examines existing research on enforcement of anti-bribery legislation. The level of enforcement of bribery cases in England and Wales [E&W] and Norway is assessed by evaluating available police resources and the number of bribery cases dealt with by law enforcement. The chapter reviews studies of detection of bribery cases and outlines the legislation protecting whistleblowers.

Why study detection of bribery?

Corruption undermines growth and violates trust in business as well as in governments (OECD, 2014a, p.3). It is estimated by the World Economic Forum that corruption increases the cost of doing business by up to 10% on average (OECD, 2014b). The consequences of corruption are more severe for the poorest parts of the world's population as they pay a disproportional share of the bribes (Kaufmann, 2005), and because resources which could have been used for their benefit are diverted to private pockets (Cockcroft, 2012, p.5). Though corruption has been seen as a problem in society for centuries (Dimant & Schulte, 2016, p.56), some types of corruption have been accepted. Until quite recently, it was widely accepted to pay bribes when doing business abroad (Pohlmann, Bitsch & Klinkhammer, 2016, p.98). It is illustrating that companies in countries like Germany, France and Norway in the early/mid 1990s could claim tax deduction for the cost to bribe in foreign countries (Milliet-Einbinder, 2000; Pacini, Swingen & Rogers, 2002; OECD, 2011). Today, these actions could be prosecuted (Transparency International [TI], 2015, p.12).

Fighting corruption is now a global concern which remains high on the international agenda. This development has partly been driven by international conventions such as the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions which came into force in 1999. It is seen as a key instrument in combatting global corruption (TI, 2015, p.4) and was one of the reason for the introduction of the UK Bribery Act (Rose, 2012, p.487). Similarly, the United Nation Convention against Corruption [UNCAC] has since it was implemented in 2003, contributed strongly to place the fight against corruption on the international agenda (Brun et al, 2015, p.1). Both these conventions promote criminalisation of bribery (Rose, 2012, p.486; U4 Anti-Corruption Resource Centre, 2013, p.2) and successful compliance implies that cases are investigated and prosecuted. In

other words, the first step towards complying with these conventions is successful detection of bribery.

Secondly, building on criminological theory, there is support for the importance of detecting bribery. Interviews with offenders have shown that they pay much closer attention to the immediate chance of being caught, than to the nature of the potential negative consequences (Clarke, 1997, p.14). The risk of detection was found to be of significant deterrent for fraudsters committing credit card fraud (Finch, 2011 cited by Hay & Webster, 2014, p.35), and one can assume that their evaluation of cost and benefit could be similar to offenders involved in bribery. As with other types of crime, it is debateable to what extent corruption can be explained solely through this rational-choice theory or whether it is better explained through behavioural concepts such as social and institutional factors (Sutherland, 1941, p.32; Gilling, 1997, p.36; Dimant & Schulte, 2016, p.56). A case study of bribery committed on behalf of German companies found that high-ranking employees paid bribes in the pursuit of an organisational goal, as opposed to personal gain for themselves (Pohlmann et al, 2016, p.95). Pohlmann and his colleagues goes on to argue that bribe takers can be explained through rational choice theory, while bribe payers should to be explained by other mechanisms. Though the two approaches have different explanations as to why people commit bribery, both theories suggest that an increased perceived risk of detection, either by a group or by an individual, could reduce bribery.

Defining bribery

Many of the suggested definitions of corruption are quite broad, like the Asian Development Bank (1998, p.6) who defines it as “the abuse of public or private office for personal gain”. Even more general it could be defined as “the abuse of entrusted power for personal gain” (TI, n.d.) or as ‘selling’ a decision to the benefit of the bribe payer (Søreide, 2014, p.1). These definitions overlap with other crimes, such as fraud (TI UK, 2011, p.1; Button & Gee, 2013, p.10) and embezzlement (Johnson, 2004, p.2). The intention of this research is to focus on the type of corruption that is not covered by other legislation in E&W or Norway.

The legislation in E&W and Norway have different definitions of bribery. The most recent law, the UK’s Bribery Act 2010 is regarded as one of the toughest in the world (Yeoh. 2011, p.50). It defines bribery as an act of offer/give/promise or request/accept a financial, or other advantage (Ministry of Justice, 2011). To be convicted of bribery, there must be an intent that the bribe will influence someone to perform improperly in a relevant function or activity

(Ministry of Justice, 2011, p.10). The law applies to domestic cases and also forbids bribery of foreign public officials (Maton, 2010, p.37-38). Prior to the Bribery Act, corruption was regulated through several laws, including a common law offence and through three statutes laws (Brown, 2007, p.181). The Bribery Act replaced most of these (Maton, 2010, p.38). However, with the exception of cases committed by persons who are public office holders which also after the Bribery Act often are prosecuted as Misconduct in Public Office (Crown Prosecution Service, n.d; Parsons, 2012, p.183).

In Norway, the legislation is a part of the Norwegian General Civil Penal Code [the Penal Code]. The law was changed in 2003 and the ambition behind the change was to establish the strictest anti-corruption regime in the world (Elgsem, 2014). The Penal Code defines corruption as give/offer or request/receive/accept an improper advantage related to position, office, or assignment (Økokrim, 2015a). In contrast to the Bribery Act, it is not a condition that the intention with the bribe is to cause any action or neglect from the receiver of the bribe. The question is if the advantage is improper (Økokrim, 2015a). Similarly to E&W, the Norwegian anti-bribery legislation covers domestic cases as well as corruption committed anywhere else in the world (Elgesem, 2014). The Norwegian legislation refers to 'corruption', but the described offence is quite similar to the offence under the Bribery Act, and the term 'bribery' will therefore be used also in the Norwegian context.

Though the legal definition of bribery is quite similar in E&W and Norway, it was due to the complex legislation in E&W necessary to define what is understood with bribery in this project. The applied definition is built on the legislation mentioned above, and consists of three main elements. Firstly, there is a financial or other advantage that is either offered/promised/given or requested/received. Secondly, this advantage is given in connection with a function, office or assignment. Thirdly, there is an intent that these actions will make the receiver of the bribe perform improper or alternatively, the financial advantage is in itself regarded as improper. This definition implies that a bribe paid from one 'ordinary' person to another is not regarded as bribery, e.g. if one accused offers a bribe to a witness in order to make the witness give a certain statement in court. By contrast, it falls under the definition if the accused person, attempts to influence the outcome of the case by offering a bribe to a police, judge or others who are in a position of trust.

The magnitude of bribery

Corruption is a hidden crime (Fletcher & Herrmann, 2012, p.17). Hence, the prevalence of corruption is difficult to measure, but both perception-based surveys and more reliable estimates have documented that the extent of the problem is severe (Olken & Pande, 2011, p.42). There are no surveys that accurately measure the level of bribery in E&W or in Norway and other sources must therefore be considered. Every year TI publishes the Corruption Perception Index which ranks countries after the perceived level of public corruption. In the 2015 index, UK had a score of 81 which makes it number 10 out of 167 countries, while Norway is number 5 with a score of 87 (TI, 2016, p.6). Though this is not an accurate measure of corruption, it indicates that people in UK and Norway perceived the levels of public corruption to be at a fairly similar level.

What does the police do?

Even though many agencies are involved in investigation of economic crime, the police are of particular importance because they are the gatekeeper into the criminal justice system, including power to arrest, conduct searches and access to information (Lewis, Brooks, Button, Shepherd & Wakefield, 2014, p.4). Both countries in this study have specialized local economic crime units within the police (National Police Directorate, 2012; Button, Blackburn & Tunley, 2014). The number of employees at these units in the UK was 1061 in 2013, 761 police and 300 civilians (Button et al, 2014, p.136). In Norway the number of employees in the economic crime units was 185 in 2012, 136 police and 49 civilians (National Police Directorate, 2012, p.40-42). The Norwegian units are, in contrast to their counterparts in the UK, also responsible for investigating tax, health and benefit fraud (National Police Directorate, 2012, p.4). The population in the UK was 64,000,000 in 2013 (Office for National Statistics, 2015) and 5,000,000 in Norway in 2012 (Statistics Norway, 2015). Taking this in account, it can be concluded that the economic crime units in the UK and Norway are relatively similar in size.

Both countries have national bodies who investigate complex cases (Doig & Macaulay, 2008, p.185; National Police Directorate, 2010, p.16). Both of these national bodies have specialised units for investigation of corruption (City of London Police, n.d; Økokrim, 2015b; Serious Fraud Office [SFO], n.d.a). All allegations relating to UK companies are analysed by an intelligence team and placed on the UK's Anti-Corruption Register (Lord, 2015, p.584). The SFO actively encourage confidential whistleblowing and self-reporting from companies

who have uncovered bribery in their organisation (Lord, 2015, p.584-585). The SFO has been criticised for not having the capacity to follow up on the tips they receive (Dunkley, 2015), so it is debatable to which extent these measures are effective. To date, there are no similar arrangements in Norway.

The number of cases investigated by the police is a valuable piece of information in order to assess to what extent the strict anti-bribery laws actually are enforced. In E&W there are several cases of bribery which have resulted in a conviction, e.g. the 75 cases which have been identified in this project. However, the data collection is challenging due to the complex legislation, and the overall number of cases is therefore unknown (European Commission, 2014, p.1). In Norway, there are statistics on all cases of bribery reported to the police. The statistics of registered cases from 2003 to 2015 were for the purpose of this research disclosed by the National Police Directorate (T. Eriksen, personal communication, May 25, 2016). This material shows that for all types of bribery, both national and international, there are 507 cases reported to the police. These cases consist of 702 incidences and the outcome was registered at an incidence level. Of all incidences, 366 were registered as dismissed for different reasons, the most prevalent reason was on the grounds of the evidence. Of the incidences taken to court, 50 were acquitted and 130 were sentenced to some sort of sanction, including jail and community work. Of the remaining incidences, 31 resulted in a fine or a waiver of prosecution, and 125 had no registered information regarding the outcome. This data shows that the bribery legislation in Norway and in the UK to some extent is enforced. The data does however not provide information on the characteristics of the cases or how they were detected.

Detection of bribery

Central to the understanding of how bribery is detected, is the question of who detects it. Though there is a lack of available data to accurately assess this, there is some research of interest. At a trans-national level, the OECD investigated 427 cases of overseas bribery and found that self-reporting was the authorities' information source in one out of three cases (OECD, 2014a, p.9). Information from whistleblowers was the source in only 2% of the cases (OECD, 2014a, p.9). By contrast, a study from KPMG found that 61% of corruption related fraud were detected because of whistleblowers (KPMG, 2016, p.12). The latter investigated how the case initially was revealed, whereas the OECDs study (2014a, p.12) measured how the case came to the attention of the authorities, and naturally there will be some differences.

A study in Norway found that 22 % of people convicted of bribery were detected by journalists (Gottschalk, 2014, p.190), whereas media only revealed 5 % of the cases in OECDs selection (2014a, p.9). As Gottschalk points out, the category ‘media’ may hide whistleblowers who gave the information to the journalist. Law enforcement detected 13% of the bribery cases in the study from OECD (2014a, p.9), whereas they only detected 1% of white-collar criminals in Norway (Gottschalk, 2014, p.189). In the UK, referral from companies or other agencies such as the Financial Conduct Authority, were the main source of overseas bribery cases investigated by the SFO (Lord, 2015, p.584). There could be several reasons for these divergent findings, including sample selection and analysing techniques. Though these studies examine different types of cases, the studies show that a variety of organisations and individuals are involved in the detection of bribery.

Protection of whistleblowers

Whistleblowing is seen as an essential measure in the detection of bribery (TI, 2013a; Rashty, 2015, p.48). Whistleblowing in relation to corruption can be described as “an act of an individual within an organization who discloses information in order to report and correct corruption” (Schultz & Harutyunyan, 2015, p.88). A wide understanding of organisation is applied in this research and also individuals working for a related company or organisation could be regarded as a whistleblowers. The main point it is that the person discloses some information which is not available to everyone, a type of ‘inside information’. Disclosing such information can be potentially dangerous and whistleblower protection is therefore vital in order to make individuals expose bribery (Popescu, 2015, p.140).

Both E&W and Norway have legislation that protects whistleblowers from retaliation and dismissal. The level of protection for whistleblowers in the UK is regarded as the best in Europe (TI, 2013b, p.84; Schultz & Harutyunyan, 2015, p.93). The Public Interest Disclosure Act 1998 covers both public and private sector employees in the UK (European Commission, 2014, p.3). In Norway employees who blow the whistle are protected by the Working Environment Act (The Norwegian Labour Inspection Authority, n.d). The policy in both countries is that there should be internal whistleblowing procedures in the organisation and that employees should raise their concern to the relevant public body if their employer fails to react (Home Office, n.d; The Norwegian Labour Inspection Authority, n.d). Services which offer free advice in regards to whistleblowing are available in both countries (Advisory,

Conciliation and Arbitration Service, n.d; The Norwegian Labour Inspection Authority, 2007, p.18).

The US is, with its many laws regarding whistleblowing, seen as an exporter of measures that encourage whistleblowing (Schultz & Harutyunyan, 2015, p.89). One of the measures which is significantly different from the laws in E&W and Norway is that whistleblowers can receive a monetary award for exposing wrongdoing. The award is between 10% and 30% of the money collected by the US authorities, provided that the whistleblower comes forward with high-quality original information that leads to a sanction of more than \$1,000,000 (Securities and Exchange Commission, n.d.a). This measure came into force in 2010 (Securities and Exchange Commission, n.d.b) and its effect on detecting corruption is questionable (Schultz & Harutyunyan, 2015, p.91). It has been argued that it undermines the internal control systems in companies since employees can go directly to the authorities (Rashty, 2015, p.48; Skinner, 2016, p.865). However, monetary incentives to expose fraud in public sector, has encouraged many to come forward (Schultz & Harutyunyan, 2015, p.89), and it might therefore also be a useful measure in exposing bribery.

Conclusion

This chapter has outlined the existing research on some of the main issues raised in this project. It has been shown that there has been a development from accepting bribery as a necessity in international trade, to defining bribery of foreign officials as a crime. Domestic bribery has long been illegal in both E&W and Norway, though there has been increased attention which is reflected in the UK's Bribery Act and updated bribery legislation in Norway. Both countries have specialized national police units responsible for investigating cases of bribery and local units responsible for economic crime in general. Law enforcement in E&W seems to be more active than their Norwegian counterpart in encouraging people and organisations to report bribery, though it is questionable to what extent the tips they receive are followed up. Both countries enforce their anti-bribery legislation to some extent, but data on the overall number of bribery cases dealt with by the police was only available for Norway. The available data did not however, provide information about how the cases were detected or by whom.

This chapter has shown that previous studies has identified a variety of people and organisations involved in detection of bribery. These studies were conducted on different samples and the conclusions on who detected the cases differs. None of the studies provide

analysis of how the detection happened or the process from detection to conviction. This dissertation attempts to fill this gap and the next chapter explains the methodology used to obtain this aim.

Chapter Three: Methodology

This project sets out to establish how bribery cases that resulted in conviction in England and Wales [E&W] and Norway were detected. This aim is achieved through a mixed methods approach which will be described in this chapter. The main methods are content analysis of a relatively large sample of bribery cases and qualitative interviews with individuals who have investigated or detected bribery cases.

Why a mixed methods approach?

Before describing the methods in more detail, it is necessary to give some reasons explaining why these methods were used. A mixed methods approach is criticized for not recognizing that each research method carries epistemological commitments (Bryman, 2016, p.636) and hence, they are incompatible. However, the advantage of using both quantitative and qualitative methods is the possibility to observe an issue from more than one angle, an advantage known as triangulation (Bryman, 2016, p.643). Another advantage, and the main reason for using different methods in this research, is to provide completeness of the research question (Bryman, 2016, p.644-645). This project provides an analysis of bribery detection where the different aspects of the process would be difficult to understand using only one method. Because of the lack of data, it was necessary to collect a sample of cases in order to investigate what types of bribery cases that have resulted in a conviction. This was done in the quantitative part of the research which provides some characteristics of the cases, such as the value of the bribe, gender of the perpetrator, sector of bribe payer/receiver and who detected the case. A general weakness of content analysis is that it rarely provides explanations to why something occurred (Bryman, 2008, p.291). A more in-depth method was needed in order to understand why the cases were detected and how the detection actually happened. In order to understand this, people involved in detection or investigation of bribery cases were interviewed.

The idea behind the comparative design of this research, is to investigate the potential for transferring good practices between the two countries. From a relativistic position, this would not be a fruitful approach as this view emphasises how arrangements give meaning in their particular context (Pakes, 2015, p.17). The assumption in this research is more of a positivistic tradition where there is assumed to be some 'universals' in the justice system (Pakes, 2015, p.18). There are several examples on transfer of methods in criminal justice

from E&W to Norway, e.g. the implementation of the ‘KREATIV’-model for investigative interviewing which is based on the British PEACE-training (Fahsing & Rachlew, 2009, p.52). However, the British model was not simply translated and used in a Norwegian context, rather the ideas were used as an inspiration to develop the new methodology. Similarly, this research will evaluate the context of the measures.

Content analysis

Content analysis can be defined as a “research technique for making replicable and valid inference from texts to the context of their use” (Krippendorff, 2013, p.24). The objective of this method was to provide descriptive quantitative data on bribery cases which resulted in a conviction in E&W and in Norway between 2003 and 2015.

For the purpose of providing a reader-friendly overview of the sources used for each case in this analysis, there is a separate reference list where all the cases are given a reference number and a short description, see appendix A.

The sample

The sample for E&W was identified through searches in the database Lexis which provides news articles from a selection of national and local newspapers. The words search for were ‘bribery’ and ‘convicted’ or ‘conviction’. When testing these terms, it was found that some cases were not included because the news article used the word ‘corrupt’ rather ‘bribery’. Therefore, an additional search was conducted at a later stage, using the words ‘corrupt’ and ‘convicted’ or ‘conviction’. The Financial Time is not available in Lexis and a separate search was therefore conducted in their news archive using the same search terms. The nearest equivalent to Lexis in Norway, is a database called ‘Atekst’. To access this database, the researcher had to physically be at the Norwegian Police University College in Oslo. Because of practical arrangements an initial search on google was conducted [the interviews also took place in Norway and participants therefore had to be recruited prior to the search in ‘Atekst’]. The words searched for in both cases were ‘korrupsjon’ [corruption] and ‘dømt’ [convicted]. Because some bribery cases only received attention in local media, it was necessary to include a wide range of newspapers. For that reason, all the sources available in Lexis and ‘Atekst’ were used, see appendix B for the list sources used to identify the cases.

These searches generated thousands of hits which were analysed year-by-year in order to identify cases of bribery that resulted in a conviction. The definition of bribery from chapter

two was used to decide if a case should be included or not. Accessory and attempts to commit bribery were included in the sample. Moreover, it was a condition that there was a final conviction in the case after 2002 from a court in E&W or Norway. This implies that cases where a person from E&W or Norway was convicted in another country were excluded from the sample. It also implies that bribery cases that took place in a different jurisdiction, but where someone was convicted in E&W or Norway, were included in the sample. All the cases with these characteristics were subject to the content analysis and there was therefore no need for additional sampling technique (Krippendorff, 2013, p.114).

To examine if the sample had captured the most complicated and severe cases, all press releases from the Serious Fraud Office [SFO] between 2003 and 2015 were examined. They were accessed through the National Archives (n.d.) and SFO (n.d.b), and five cases which were not already in the sample, were found. Similarly, for Norway, news published by Økokrim were investigated and one case which was not already in the sample, was found [news were only available from 2005 (Økokrim, n.d.)]. The consultancy firm Ernst and Young (n.d.) has since 2008 published reports called UK Bribery Digest which review completed cases. Reading through these reviews, one case which was not already in the sample, was found. For Norway, the report with the best overview is a report from Transparency International [TI] Norway (2016) which provides a summary of all convictions after the new legislation came into force in 2003. In this report, five cases that were not already in the sample were found. Some of the cases found by analysing these press releases and reports, could be found in the news databases when searching with other words than the ones applied in this research, e.g. leave out 'convicted', whereas others were not possible to find there. These findings suggest that the search methods used could be improved by using alternative words. All the cases identified through these additional methods were included in the sample.

One could argue that collecting cases using different methods, could be confusing. However, this project is not to analyse how media cover bribery cases, the aim is to understand how bribery is detected. Therefore, to include more cases would make the sample more valid. Nevertheless, it must still be regarded as a convenient sample which implies that the extent to which the sample is representative for the whole population of bribery cases that result in conviction, cannot be evaluated (Krippendorff, 2013, p.121). By the use of the methods described above, 75 cases from E&W and 46 cases from Norway were identified.

The coding

Content analysis should be objective, replicable and the technique is expected to be reliable (Krippendorff, 2013, p.24). A main measure to ensure this is to design a coding manual where all the possible categories for each variable are included with adequate guidance on how to use them (Bryman, 2008, p. 283). The variables in this project are partly adapted from Gottshalk's (2014) study in Norway, from Dyck, Morse and Zingales (2010) and from some commonly used standards. The classification in this research is superficial when it comes to classifying socio-economic class, because no additional information regarding education and income were collected. Social class is often defined by a combination of education, occupation and income (Rose & Pevalin, 2003, p.29). The category used in this research is adopted from Bryman (2008, p 284) which is based on Goldthorpe's work. His classification combines occupational categories where members are comparable in terms of source and level of income, their degree of economic security and their location within the system of authority (Marshall, Newby, Rose & Vogler, 1988, p.21). Guidelines from the University of Essex was used to distinguish between the classes (Institute for Social and Economic Research University of Essex, n.d.). For the economic sectors, the International Standard Industrial Classification of All Economic Activities Rev. 4 was used (United Nations Statistics Division, 2008). See appendix C for the coding manual.

To ensure objectivity it is important to ensure that the codes are unambiguous, and the best way to test this is by involving at least two persons and check if they conduct the same coding of the data (Robson, 2002, p.357). This was done with three cases in this project and some ambiguous variables in the coding manual were identified and improved before the coding of the cases was conducted. In order to ensure better reliability of the data, information from other sources such as other news articles and websites were included. Official transcripts from the legal database 'Westlaw' was used when available for the cases from E&W and for Norway, the convictions for most of the cases were collected through the database 'Lovdata'. The additional sources did not necessarily confirm all elements of the case, but the most important such as value of the bribe and characteristics of the convicted.

Interviews

In order to gain a better understanding of the detection process, this study includes semi-structured interviews with persons who have been involved in detecting or investigation of bribery. The purpose of this method was to provide a better understanding of the statistics

from the content analysis (Keats, 2000, p.79) and to gain a better understanding of the process of detection. A semi-structured interview can be described as a flexible process where the researcher has a list of topics to be covered and unplanned questions may be asked to probe the initial response from the interviewee (Robson, 2011, p.280).

Participants

The participants were primarily recruited among those who detected the cases within the sample used in the content analysis. This method was however partly unsuccessful in E&W because of lack of response and difficulties obtaining contact details to potential participants. The participants were therefore also recruited by asking for people with experience from investigating bribery cases at the Counter Fraud and Forensic Accounting Conference 2016 at Portsmouth University. By using these two recruitment methods, six persons from E&W agreed to take part. Three of them had experienced as whistleblowers and three were investigators. Two of the interviews were conducted as a face-to-face meeting, the rest were conducted by telephone. In Norway, the initial recruitment strategy worked and four participants were interviewed. Two of them had experiences as whistleblowers, and two had detected bribery through their occupation as investigative journalists. Two of the interviews were conducted by a face-to-face meeting, one by telephone and one by a written response via email. All but one of the interviews were recorded and transcribed. One of the Norwegian interviewees did not want to be recorded, and it was therefore taken notes during the interview and a report from the interview was produced later the same day.

The analysis

An advantage with the interview compared to more standardised methods, is the opportunity to explore the reasons for a person's responses (Keats, 2000, p.3), however lack of standardization raises concerns about reliability (Robson, 2011, p.281). In this research, comparative data was not the objective of the interviews. Rather, the aim was to provide a detailed analysis of the detection process and how the interviewees experienced this process. The interviews were analysed for themes in the process from detection to conviction. This part of the research could be seen as case-studies, which can be described as an in-depth exploration of particular systems in a 'real life' context (Simons, 2009, p.21). For some of the cases, also secondary data were available, e.g. both the Norwegian journalists had written reports which describe how they detected the case.

Validity and reliability

Reliability and validity interacts because a measure cannot be valid unless it is reliable (Robson, 2011, p.86). Reliability could be described as the trustworthiness of the data (Krippendorff, 2013, p.268). A research method is reliable when it ensures that the same phenomenon is measured consistently (Robson, 2011, p.85). For the content analysis, this implies that if someone else did the same searches and used the coding manual, they would find the same sample of cases and identify the same characteristics as done in this research. The coding was conducted by only one person and this could be a weakness, but could improve the internal reliability. As a measure to compensate for the potential errors done with only one person coding the cases, all cases subject for the content analysis were checked two times and there was some time, at least one week, between the first coding and quality check of the results.

A disadvantage with content analysis is that it is only as good as the documents which are studied (Bryman, 2008, p.291). A drawback with media as a source is that it can be unreliable and suffer from bias (Gottschalk, 2014, p.39). As mentioned above, the reliability of the data was improved by using additional sources when possible. This measure does not counter the bias in the selection of cases, and the sample suffers from the inherent bias of media coverage, like focusing on the most serious cases, 'the good story' and famous people (Gottschalk, 2014, p.41).

Another limitation of the sample, was that the researcher had to make judgement on the evidence in each case in order to decide if the case should be included. For the Norwegian sample, this did not cause any major concerns because everyone that were convicted of bribery in accordance with the Penal Code, had committed bribery as it is defined in this research. Because of the complex legislation in E&W, there were several cases which were questionable. For example, several news articles described corrupt officer that had been convicted of misconduct in public office, an offence which includes much more than bribery. Only cases where the officer had received a financial or other advantage in exchange for the misconduct were included in the sample. It could sometimes be challenging to find the relevant information to evaluate whether or not a bribe had been paid. A potential consequence of this is that cases which are relevant for this study were unidentified. Moreover, because people was convicted for violating offences that primarily cover other

types of behaviour than bribery, the news articles might not mention 'bribery' or 'corrupt' and the cases would therefore not be included in the sample.

Another possible weakness is the vulnerability of misinterpretation due to language. In this research, the researcher is native speaker of Norwegian, but has English as a second language and this might have caused some misunderstandings in the interviews with the English speaking participants.

A second question related to trustworthiness of the research is if the findings are valid. This refers to the accuracy of the result and to what extent the indicators measure the concept they are intended to measure (Bryman, 2016, p.158). The concept of detection is in the content analysis measured by finding out who detected the cases. This does not capture the process of detection and the research is therefore complimented with qualitative methods. Because the sample in both the qualitative and quantitative part of this research is regarded as a convenience sample, it is a non-probability sample (Bryman, 2008, p.183). This implies that it is not expected that the findings can be generalised for the whole population of bribery convictions. However, the number of persons and organisation in the Norwegian sample is 127 and as the number registered in the police statistics from 2004-2015 is 130, see chapter two. This comparison suggests that the Norwegian sample probably is close to containing the whole population of cases and it should therefore also be a valid sample. A similar comparison could not be done for the sample from E&W as the number of the whole population of cases remain unknown.

Ethics

Detecting and reporting bribery can be stressful and potentially dangerous for the involved persons. It was therefore a major concern for the researcher not to cause any stress or harm for the participants. The risk was mitigated by approaching the participants in a such a manner that it was made clear that participation was voluntary and by protecting the identity to those who wanted to be anonymous. The participants were given flexibility in terms of how they wanted to take part, they could respond in a face-to-face interview, by telephone or email [this was though limited by practical arrangements and not all the interviews were possible to conduct face-to-face]. A major part of this project was analysing secondary data which already was in the public domain, so this part of the study did not lift any major ethical issues.

Conclusion

This chapter has explained how the aims of this project were planned obtained through a mixed methods approach. The first part of the project was to collect a relatively large sample of bribery cases which resulted in a conviction in either E&W or Norway. The cases were subject to a content analysis in order to provide information on the characteristics of the cases and the convicted. Secondly, a qualitative method was used to understand in greater detail how the cases were detected and how some of the people involved experienced that process. Having described how the research was conducted, the next two chapters will describe the findings.

Chapter Four: Results from the content analysis

This chapter provides characteristics of a sample of bribery cases from England and Wales [E&W] and Norway which resulted in a conviction between 2003 and 2015. Some general aspects of the cases will be presented, including type of offence, the value of the bribe and occupational status of the convicted. The chapter examines who detected the cases and who reported it to the police.

Overview

The sample consists of 121 cases, 75 are from E&W and 46 are from Norway. The sample includes 325 convicted persons/organisations, 198 in E&W and 127 in Norway. Some of the findings are presented at case level, whereas other are shown at a person/organisation level. The number of convicted per case varies between one and 18 in E&W and between one and 15 in Norway, an average of 2.6 and 2.8 respectively. When possible, data was obtained from law enforcement or legal sources, such as official transcript from the Court of Appeals, press release from the Serious Fraud Office [SFO] or convictions from a Norwegian court. This type of additional information was obtained for 161 of the convictions, 83 of 198 (42%) from E&W and 78 of 127 (61%) from Norway. In order to have a sample that also consists of more recent cases, appealed cases were included and they constitute one convicted in E&W and 11 convicted in Norway, divided amongst five cases. The distribution of cases over the years is quite even, though both countries have most convictions in 2010 and 2011, with 13 in E&W in both years, and 7 and 8 in Norway.

The complex bribery legislation in E&W implies that several offences are included in the sample. Table 4.1 shows that the categories 'misconduct in public office' and 'other' were the largest in the sample, accounting for 28% and 25% respectively. Within the category 'other', there were 24 convictions for perverting the course of justice and 19 convictions for fraud or conspiracy to defraud.

Table 4.1. Number of convictions by offence for England and Wales.

Type of offence	Number of convicted
Anti-terrorism, Crime and Security Act 2001	2 (1%)
Bribery Act 2010	5 (3%)
Conspiracy to corrupt, the Criminal Law Act 1977	36 (18%)
Misconduct in public office	55 (28%)
Prevention of Corruption Act of 1906 and 1916	23 (12%)
Public Bodies Corrupt Practices Act 1889	10 (5%)
Other	49 (25%)
Unknown	18 (9%)
Total	198

In the sample from Norway, there was relatively little variation, 113 were convicted after the current legislation, penal code sections 276a, 276b or 276c. Of the remaining convictions, three were convicted after the bribery legislation prior to 2003, two were convicted for other offences and nine were unknown.

The median time from the crime started to final conviction was six years in both countries, mean value was 6.4 in E&W and 6.7 in Norway. The median time from the investigation started to final conviction was three years in both countries, mean value was 3.0 in E&W and 3.3 in Norway. These variables were registered with year and there was no data for 63 of the 325 convictions. Though this makes the data inaccurate, it indicates that bribery case takes relatively long time to detect, investigate and prosecute.

Who are the convicted?

In both countries, the vast majority of the convicted were male. Only 17 of 193 (9%) convicted persons in E&W were female. In Norway only 1 of 112 (1%) was female [gender was unknown for 12 convictions]. Of all the convicted, only eight were organisations, five in E&W and three in Norway. The average age of the convicted at the time of conviction was 43.3 years in E&W and 51.1 years in Norway. Interestingly, the average age in the E&W was 47.7 years if the categories ‘misconduct in public office’, ‘others’ and ‘unknown’ were excluded from the calculation. When it comes to the occupational status of the convicted, it was found that 33% of the convicted individuals in E&W and 51% in Norway were higher

grade professionals or managers in large companies. Occupational information was unknown for 39 in E&W and for 15 in Norway. Interestingly, these findings are similar to some global studies of fraud which found that most offenders were male (Association of Certified Fraud Examiners, 2016, p.57; KPMG, 2016, p.7) in either a management or an executive position (KPMG, 2016, p.8).

The financial advantage

A key aspect of bribery is the ‘financial or other advantage’. In the sample, information regarding the value of this advantage was available for 159 of the convictions in E&W and for 124 in Norway. In some cases, this information was only partly available and this implies that the registered value might be lower than the actual amount. One example of this is a case from E&W (EC72) where a driving examiner demanded a bribe of £1,000 to pass candidates who had failed. The data did not provide information on how many times he accepted this bribe, and the registered amount was therefore £1,000, though it is clear that a bribe were paid by several candidates (Robinson, 2011). Other factors contributed to an increase in the total registered value of the bribes. Because people can be convicted of being an accessory to bribery, more than one individual can be convicted for the same bribe. One example is a case from Norway (NC21) where two employees in a consultancy firm were found guilty of bribing foreign official with £55,509 (“Norconsult-ansatte dømt [Norconsult-employees convicted]”, 2011). In the content analysis both are registered with this amount, though the bribe was only paid once. This, and the large variation in bribery amounts makes average values less useful. Though not further analysed, the average value of the bribe was calculated to £498,916 for E&W and £205,756 for Norway. The median was however £20,000 for E&W and £32,827 for Norway. Rather than analysing average values further, the cases were grouped into categories (Table 4.2).

Table 4.2. Number of convictions divided in categories of value of bribe.

	England/Wales	Norway
Less than £1,000	38	
£1,000 – 9,999	26	41
£10,000 – 99,999	40	45
£100,000 – 999,999	30	35
More than £1m	25	3
Unknown	39	3
Total	198	127

As table 4.2 shows, the sample from E&W has a wider variety in the value of the bribes than the Norwegian sample where the majority of the cases fall within the middle categories. Further analysis of the value of the bribe shows that it tends to be higher when the bribe was paid overseas than when it was paid within the country. Fig. 4.1 illustrates this by showing the categories of value of bribe split in overseas and domestic. ‘Overseas’ is here defined as cases where a payment in the case crossed a border. A possible explanation to this could be that cases with international elements are resource-intensive to investigate and that law enforcement therefore only investigate cases with a certain severity.

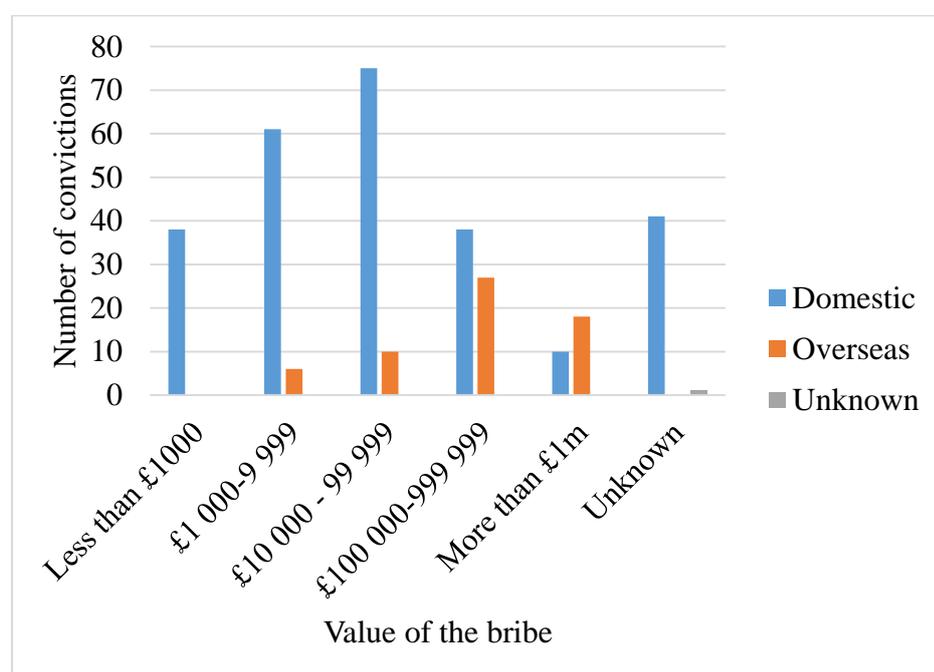


Figure 4.1. Number of convictions divided in categories of value of bribe, split in domestic and overseas cases.

Studying each country separately, the trend was the same. However, it was clearer in E&W where the majority of convictions over £100,000 were overseas, whereas the majority of the convictions under £100,000 were domestic (Table 4.3).

Table 4.3. Number of convictions with value of bribe over/under £100,000, split in domestic and overseas.

	England/Wales		Norway		Total
	Bribe under £100,000	Bribe over £100,000	Bribe under £100,000	Bribe over £100,000	
Domestic - number of convictions	99	22	75	26	222
Domestic - percent	(95%)	(40%)	(87%)	(68%)	
Overseas - number of convictions	5	33	11	12	61
Overseas - percent	(5%)	(60%)	(13%)	(32%)	

Who benefitted from the bribe?

In addition to the value of the bribe, it was investigated who benefitted from the bribe. This was done by using two main categories, namely the bribe payer and an organisation which he/she was acting on behalf of. Because many of the bribe payers were in a senior position in the organisation they were acting on behalf of, it could be assumed that they have some sort of direct or indirect benefit if the organisation secured contracts through paying bribes. This category can therefore not be used to distinguish between those who were motivated by the prospect of personal gain and those who did it with only in the best interest of the organisation in mind. No data on the bribe receiver was registered because the bribe receiver in all cases benefits when he/she receives a financial or other advantage. The result of this analysis which was done on a case level, showed that in 37% of the cases from E&W the bribe payer was acting on behalf of others, whereas in Norway this accounted for 54%.

In what sectors did the cases occur?

The cases were analysed to see where the bribe was paid from and to whom (Table 4.4). There were no cases of bribery within public sector or from public to private sector. In E&W, 29% of the cases happened within the private sector and in 71% of the cases the bribe was paid from the private to the public sector. By contrast, the majority of cases in Norway happened within the private sector. These differences might be a reflection of a variation in what type of bribery cases the country chooses to detect and prosecute. However, the

observed result might as well be caused by the inherent bias in the sample, and reflect a difference in what type of cases the media chooses to highlight, rather than an actual difference in what type of cases that result in convictions.

Table 4.4. Number of cases divided in categories of direction of bribe.

	England/Wales	Norway
	Number of cases	Number of cases
Private to public	53 (71%)	19 (41%)
Private to private	22 (29%)	27 (59%)
Total	75	46

The sector of the bribe payer and the bribe receiver were registered (Table 4.5 and Table 4.6). More than 20 categories were used, but only the categories accounting for more than two cases are shown here. As one could expect based on Table 4.4, in the majority of the cases the bribe was paid to public administration in E&W, accounting for 67 % of the cases. Whereas it accounts for 26% of the cases in Norway. The other top sectors were different in the two countries and caution must be applied when interpreting this result as the sample size is small. A possible explanation to the six cases where a bribe was paid to someone in the category ‘Mining and quarrying’, could be the dominant role of the petroleum industry in the Norwegian economy (Ministry of Petroleum and Energy, 2014, p.10).

Table 4.5: Top sectors of bribe receivers for England/Wales and Norway.

	Number of cases	Percent of all cases
England/Wales		
Public administration and defence	50	(67%)
Education	7	(9%)
Arts, entertainment and recreation	3	(4%)
Financial and insurance activities	3	(4%)
Wholesale and retail trade	3	(4%)
Norway		
Public administration and defence	12	(26%)
Mining and quarrying	6	(13%)
Construction	5	(11%)
Financial and insurance activities	4	(9%)
Water supply, waste management and remediation activities	4	(9%)

When it comes to the bribe payer, the categories ‘construction’ and ‘unknown’ were among the most prevalent in both counties (Fig.4.6). In E&W, the highest number of cases were found in the ‘unknown’ category with 34 cases. In some of these cases the bribe payer was described as ‘criminal’, ‘gang leader’ or similar descriptions. Many of these cases with unknown bribe payer, 18 of 34 (53%), were conviction of ‘misconduct in public office’.

Table 4.6: Top sectors of bribe payers for England/Wales and Norway.

	Number of cases	Percent of all cases
England/Wales		
Unknown	34	(45%)
Construction	9	(12%)
Manufacturing	5	(7%)
Real estate activities	4	(5%)
Arts, entertainment and recreation	3	(4%)
Information and communication	3	(4%)
Mining and quarrying	3	(4%)
Wholesale and retail trade	3	(4%)
Financial and insurance activities	3	(4%)
Norway		
Construction	12	(26%)
Unknown	9	(20%)
Mining and quarrying	4	(9%)
Transportation	4	(9%)
Financial and insurance activities	3	(7%)

Who detected the cases?

Who the case was detected by was registered for 102 of 121 cases (84%). Registering this variable was quite challenging because there was often more than one actor who detected it, but details about all of them were rarely publicly available. Only 27 of 121 (22%) cases contained information about an additional source of detection. Naturally, it will often be in the interest of the whistleblower to stay anonymous and sometimes this could imply that it is kept undisclosed that the case was detected by a whistleblower. In almost all the other categories there could be a whistleblower involved. Especially ‘law-enforcement’, ‘media’ and ‘self-reporting’ are categories where it can be assumed that the case is started by whistleblowers, but that this information is kept out of the public domain.

As shown in Fig. 4.2 most cases were registered as detected by ‘whistleblower’, ‘self-reporting’ or ‘law enforcement’. As shown in chapter two, existing research has divergent findings for the category ‘whistleblowers’, ranging from 61% (KPMG, 2016, p.12) to 2 % (OECD, 2014a, p.9). In this research, whistleblowers detected 22 of 75 (29%) cases in E&W and only 7 of 46 (15%) of the cases in Norway. A possible explanation of this could be that whistleblowers in Norway are more ‘hidden’ in other categories than in E&W, for example in the category ‘self-reporting’ which is registered as the source for 13 of 46 (15%) cases. This explanation might however not be sufficient since the phenomenon of ‘hidden’ whistleblowers might be prevalent in the sample from E&W as well. It is noteworthy that auditors account for detection of few cases in both countries, one case in E&W and two in Norway. This could suggest that audits are less important than other measures when it comes to detection of bribery. However, auditors might as well be ‘hidden’ in categories such as ‘self-reporting’, and in reality been involved in the detection of more cases than what is observed here.

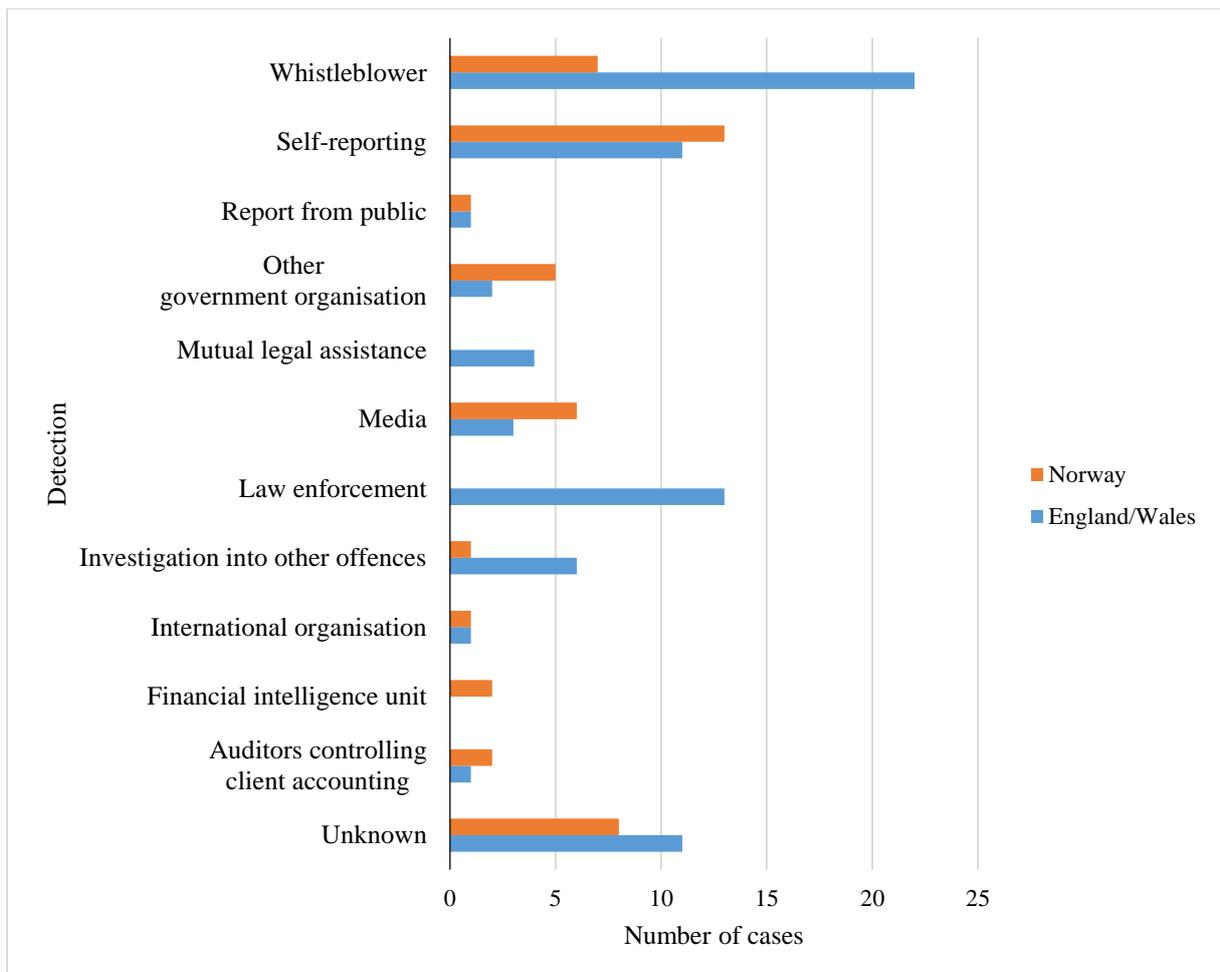


Figure 4.2. Number of cases divided in categories of who detected the case, England/Wales and Norway

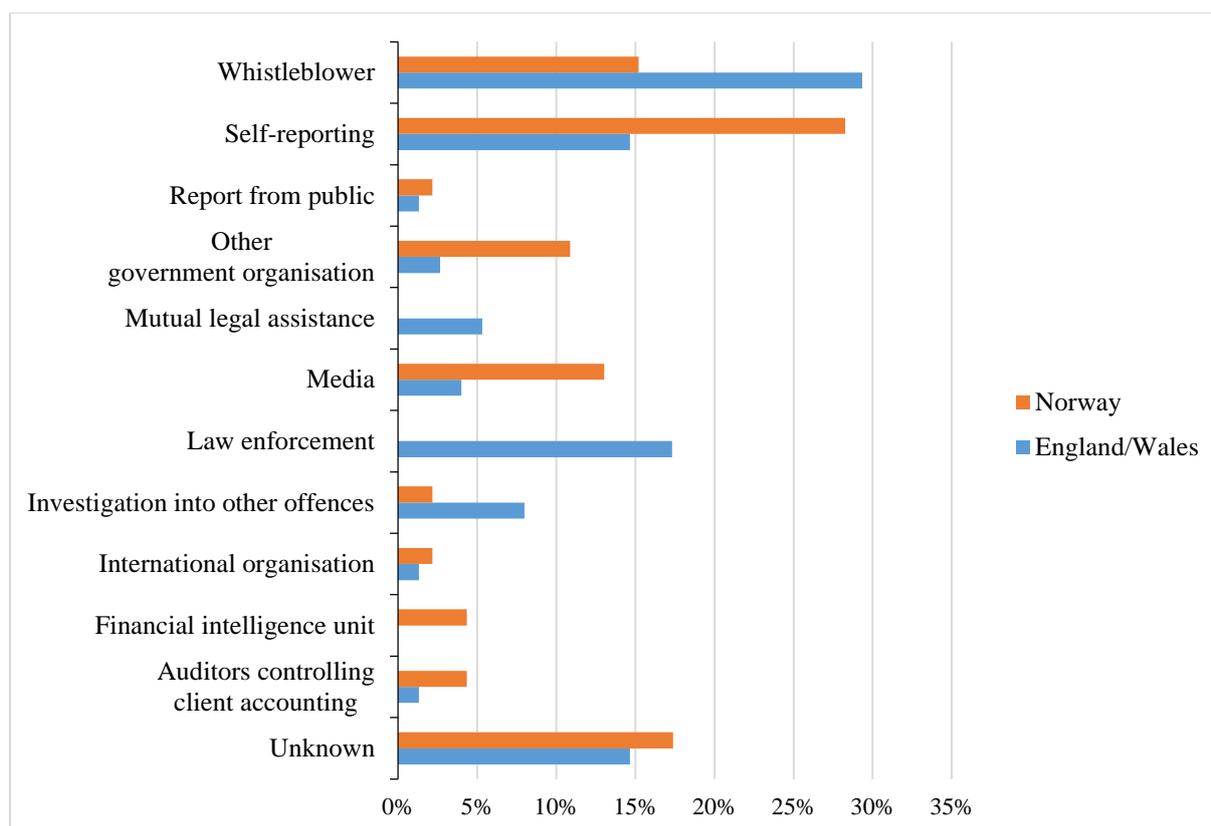


Figure 4.3. Percent of cases in each category of who detected the case, England/Wales and Norway.

When studying the relative share of who detected the cases in each country there are some interesting differences (Fig.4.3). The role of law enforcement seems to be different in E&W and in Norway. No cases were detected by law enforcement in Norway, a finding which is consistent with a study from Norway that found that the police detected 1% of white collar crime (Gottschalk, 2014, p.189). By contrast, ‘law enforcement’ was registered as the source of detection in 17% (13 of 75 cases) in E&W. This is a similar finding as the OECD (2014a, p.9) where 13% of the cases were initiated by law enforcement. These findings suggest that law enforcement in E&W are more active in detecting bribery cases than the police in Norway.

Another interesting difference between E&W and Norway is the proportion of cases detected by the media. This research found that media detected 13% (6 of 46) of the cases in Norway. The finding is somewhat supported by Gottschalk (2014, p.190) who found that 22% of persons convicted of bribery were detected by journalists. Though these findings have a discrepancy, they are interesting because both figures are high compared to E&W where media accounted for 4% (3 of 75) and the OECDs study (2014a, p.15) where media detected 5% of the cases. These findings suggest that journalists in Norway might be in a unique

position when it comes to detecting bribery. It could possibly explain the small proportion of whistleblowers in the Norwegian sample because whistleblowers could be ‘hidden’ in this category.

Who detected the most serious cases?

As shown earlier in this chapter, there was a great variety between the cases. When studying detection, it could be interesting to know who detected the most serious cases. Though the variable ‘value of the bribe’ does not necessarily capture the severity of the case, it is probably the best variable in this project since no further analysis of the consequences of the bribe was conducted. For E&W, there was 36 cases which involved bribes over £100,000 and for Norway it was 16 (Table 4.7.). This implies that the sample size is quite small, so the analysis here might be less valid. Another limitation is that this analysis was conducted at a case-level and there could be convictions for different amounts within the same case [the registered value at case-level was one of these amounts, it was not summarised]. Nevertheless, this analysis provides an indication of who detected the most serious cases.

Table 4.7. Number of cases divided in categories of value of bribe.

	England/Wales	Norway
Less than £1,000	8	
£1,000-9,999	12	14
£10,000 – 99,999	19	16
£100,000 – 999,999	16	15
More than £ 1,000,000	7	1
Unknown	13	
Total	75	46

Fig.4.4 shows, similarly to the analysis of all cases, that whistleblowers detect most cases in E&W. The second highest number of cases was however detected through ‘mutual legal assistance’, which includes other countries governments, e.g. US government bodies who report cases to the SFO. This finding is somewhat in line with Lord (2015, p.584) who found that referrals from other agencies were the main source of cases from the SFO. Interestingly, ‘law enforcement’ was registered as the source of detection for only one of the cases over £100,000, in contrast to 12 of the cases with value under £100,000. This might suggest that law enforcement detects the less serious cases. Also for the Norwegian sample, there was a consistency in the analysis of all cases and of the cases over £100,000. Both analyses found that ‘self-reporting’ detected most cases, and ‘media’ was quite high in both analyses.

Whistleblowers are also in this analysis a less prevalent source of detection in Norwegian than in E&W.

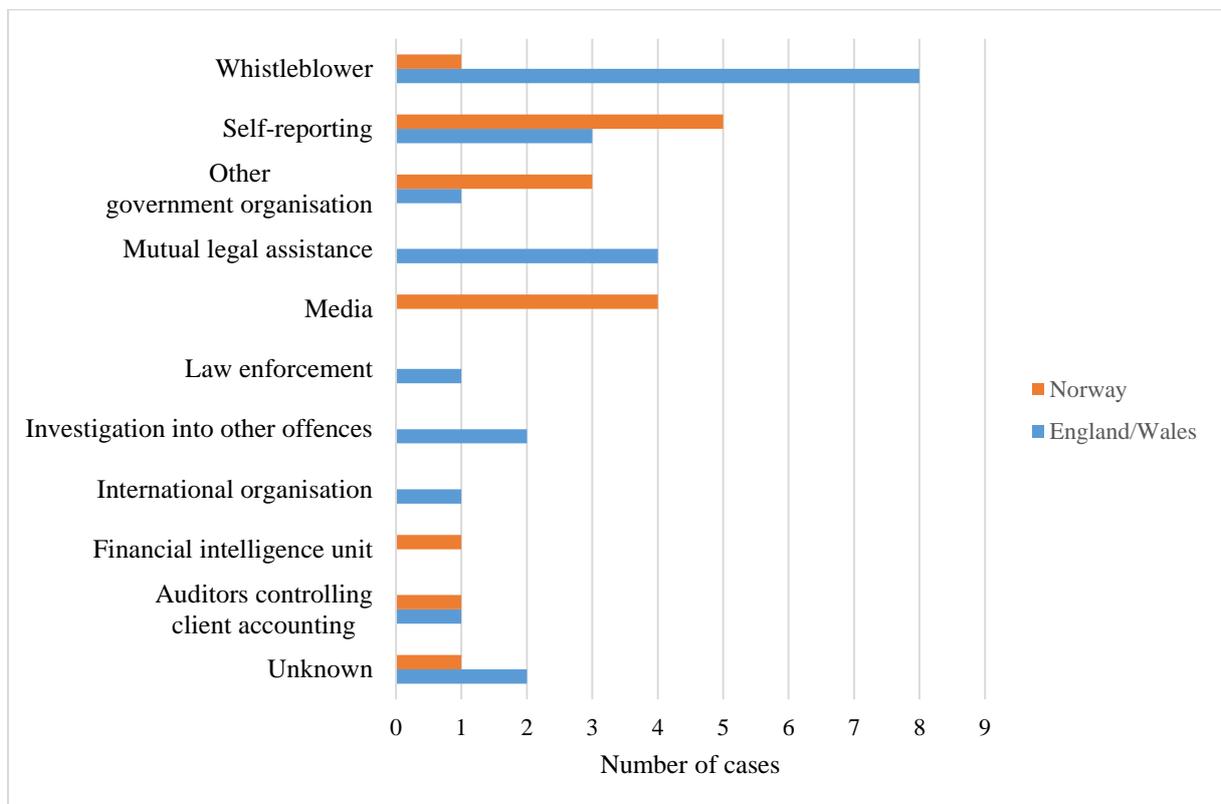


Figure 4.4. Number of cases with value of bribe over £100,000, split on who detected it, England/Wales and Norway.

Who reported the cases?

The main question in this research was how the cases were detected. However, in order for a detected case to result in a conviction, law enforcement has to be involved. The case could be reported by someone else than the one detecting it, e.g. organisations might have an internal process before the case is reported to the police. In order to make a distinction between detection and reporting, who reported the case to the police was registered for each case (Fig. 4.5). Unfortunately, this information is unknown for 30% of the sample, in contrast to 16% unknown for detection.

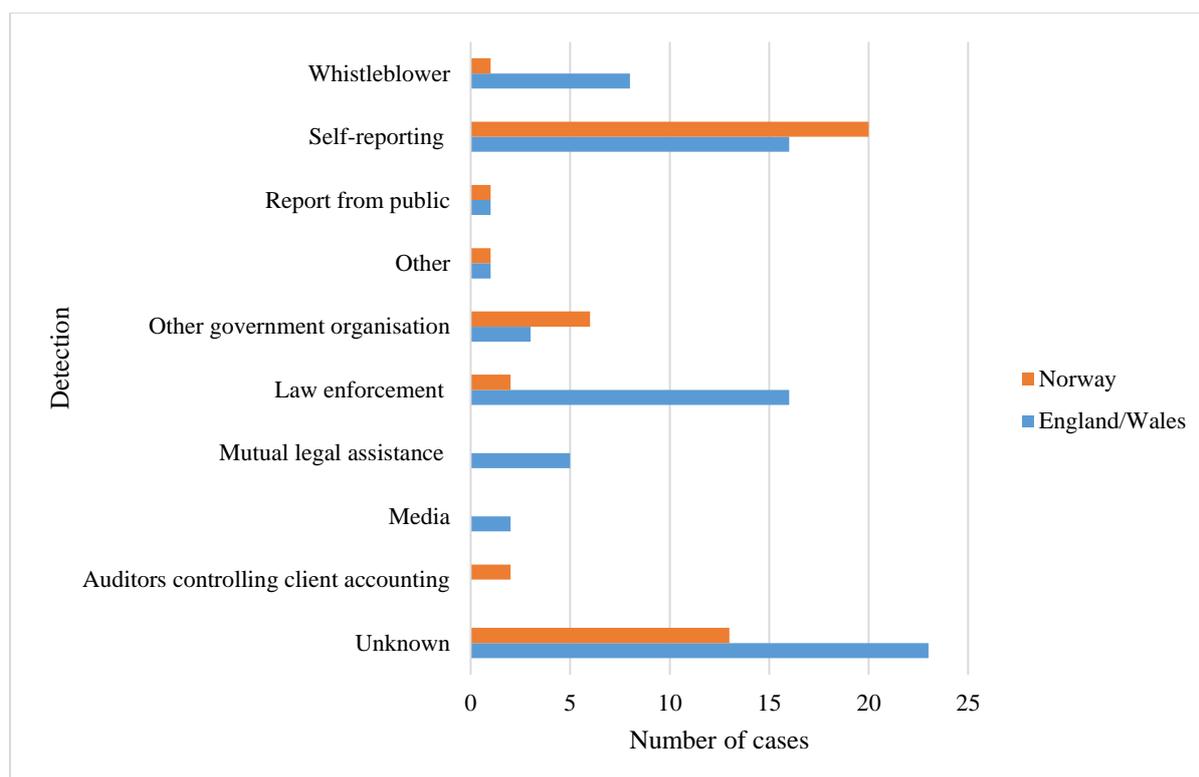


Figure 4.5. Number of cases divided in categories of who reported the case, England/Wales and Norway

In contrast to the findings on detection, this shows a higher number for ‘self-reporting’ for both countries, accounting for 30% of all the cases (21% in E&W and 43% in Norway). This might be a reflection of cases which are reported internally by a whistleblower, and then reported to the police by the organisation. The finding is in line with OECDs study (2014a, p.15) where 31% of the cases were brought to the attention of law enforcement through self-reporting.

Discussion and conclusion

Based on a sample of 121 cases from E&W and Norway, this chapter has presented general characteristics of some bribery cases which resulted in a conviction. It was found to be great variation between the cases both in respect of the value of the bribe and how it was detected. The overall picture for both countries is that most convicted are men around 45 years and many of them (34%) were higher grade professionals. The median financial advantage was £20,000 for E&W and £32,827 for Norway. The overseas cases tended to involve higher value of the bribe than the domestic cases. The bribes were predominantly paid from the private to the public sector in E&W and within private sector in Norway.

There was a variation in who detected the cases. Whistleblowers detected the largest share of the cases in E&W, whereas self-reporting was the most prevalent source of detection in Norway. One interesting difference between the countries was that law enforcement in E&W seems to be more active in detecting bribery than their Norwegian counterparts who did not detect any of the cases in the sample. Another difference, was the role of the media who seems to have a more active role in detection of bribery cases in Norway than in E&W. For media and several other of the categories, there could be whistleblowers involved without this information being publicly available. This might explain the variation in the proportion of cases detected by whistleblowers.

From a detection perspective, it is noteworthy that in 44% of the cases, the bribe payer acted on behalf of an organisation. This suggests that in many cases, others than the bribe payer and bribe receiver are aware of the bribery and therefore could report it, if the right incentives to do so are in place. This project will explore the process of detection in more depth by examining a few cases through interviews with people who have detected or investigated cases of bribery. The next chapter describes the findings from the analysis of these interviews.

Chapter Five: Detection of bribery – findings from the interviews

Where the previous chapter identified some characteristics of bribery cases resulting in a conviction, this chapter concerns how the cases were detected. In order to answer that question, interviews with people who have participated in detection of bribery were conducted in E&W and in Norway. This chapter is divided in themes which emerged from the analysis of these interviews. The first part describes the participants' experience from detecting the case and the last part presents their views on measures that could be taken to increase the number of detected bribery cases.

Overview

Primarily the objective was to interview people who have detected a case that resulted in a conviction. However, due to the challenge in recruiting participants from E&W, as accounted for in chapter three, three of the participants did not have this experience. Out of the four cases they account for, three cases were never reported to the police and one is still under investigation. In the three cases which were not reported to the police, evidence of bribery was identified in the preliminary investigation, but for mainly reputational reasons they were not reported. The cases which resulted in a conviction were identified in the quantitative part of this project and were subject to the content analysis.

In total, ten persons were interviewed, six from E&W and four from Norway. They had experiences from 12 cases of bribery, out of which eight resulted in a conviction. Among the three participants from E&W with experience from detection, one could not discuss the details of the case but answered the other questions. Only one of the participants is female. A more even balance of gender was not possible because the limited population it was recruited from mainly consists of men.

Some of the participants wanted to remain anonymous and in order to protect their identity, all the participants are given fictitious names, and the description of some of the cases is kept on a superficial level. In addition to the interviews, this analysis is based on available secondary data from the cases in question. For the purpose of the anonymity of the participants, these sources cannot be referenced.

How were the cases detected?

Profile of the cases

A clear majority of the cases the participants had experience from, involved bribes of more than £100,000. In about half of the cases a bribe was paid from a private person or organisation to someone in a public organisation, whereas the other cases involved a bribe paid between two private parties. Only two of the cases were overseas, one of which involved bribery of a foreign public official. The cases occurred within a variety of sectors, such as education, mining and quarrying, health services and construction. In more than half of the cases the bribe obtained an improper advantage which was primarily favourable for the bribe payer himself. In the rest of the cases he acted on behalf of an organisation, but in some cases it could be argued that he benefitted personally because his economy was closely related to the company through salary and bonuses. All of the convicted were men and the number of convicted in each case varied from one to five. Of the cases the participants described, all but two came into light because of a whistleblower as defined in chapter two. The two cases that were detected by others were revealed by media and through self-reporting. However, the details of the detection could not be assessed in these cases, so there could be a whistleblower involved in these cases as well.

An important limitation is that many of the cases are quite old. Most of them was first reported prior to 2010 and the oldest was first reported by the interviewed whistleblower early 2000. It could therefore be that the cases would be treated differently today. Nevertheless, the findings do provide useful examples of the challenges that could occur in detection and prosecution of bribery.

Detection

The most interesting finding when studying exactly what made the whistleblowers suspect that something was wrong, is the great variety. Two of the participants were somehow approached by a corrupt person, though in different ways. One of them was offered a bribe which he declined, whereas the other was asked by a customer of the business he just took over, if that person would continue to receive bribes. Two of the whistleblowers became suspicious because of what they saw as strange decisions being made by managers. One of them, 'Charles' from Norway said:

When we got a new procurement manager, old contracts were terminated and purchases were made from people who I knew were old pals of the procurement manager. We understood that someone was being paid.

‘Edward’ from E&W said “Decisions were made, which to me did not make any sense. [...] I just had a gut feeling that things were not right.” In both these cases people were convicted of receiving more than £350,000 in bribes in exchange for contracts. A different process was described by ‘William’ from Norway, who worked as a contractor for a public organisation. Because of a new manager claiming to be restructuring the procurement processes, his company was forced to leave the job they were doing. By chance, ‘William’ was contacted about a year later and he then found out that the quality of the job done by the company which replaced his, was so poor that it could not be approved. Similarly, in several of the other cases, low quality of the purchased service or goods was one ground for the whistleblowers’ suspicion. ‘William’ examined the paperwork of the company and the job in question. He realized that there might have been bribes involved and he therefore contacted a journalist who took the story further.

The journalists and investigators naturally have a more distant role to the initial suspicion, but some of them could nevertheless explain in detail what had prompted the whistleblowers actions. One example was that someone heard from a friend that a company treated their Polish employees poorly. This information was given to the journalist ‘Sara’ who found out that this company was involved in a major corrupt conspiracy within the municipality of Oslo. Two of the cases that did not result in a conviction started because colleagues became suspicious. One reacted on lavish lifestyle, while the other reacted on extravagant gifts in exchange for favours. These findings illustrate the complexity of economic crime in general and bribery in particular. They also show that the first suspicion rarely is directly towards bribery. In most of these case the suspicion was vaguer, more in the direction of ‘something is not right’.

The role of media in detection

When it comes to the cases detected by journalists, the content analysis in chapter four found a noteworthy difference between the countries. It was found that in Norway, some of the largest and most complex cases were detected by journalists, whereas in the E&W, these cases were detected by others. Both the interviewed journalists thought that the absolute source protection was an important reason to why people contacted them instead of the police. ‘Sara’, who has detected many of the most serious bribery cases in Norway, explained:

One important reason is protection of the sources. The police cannot promise that in the same way. The whistleblower becomes a part of the case file and their identity

will be disclosed to the person they report on. Moreover, I think many, quite correctly, think that the police will not take the case because of resources.

The tips the journalists received in the cases in this study, were not ready to be published. In all three cases, the journalist did extensive searches in open sources and they talked to many people before they could start publishing the story. One example is ‘Kevin’ and his team of journalists who started with the tips “something is wrong in Company Z”. They managed to find out that suppliers of a state owned company had some very lucrative long term contracts with generous payment. In the following investigation, the police found money transfers from one of the suppliers to the top manager of this state owned company. Based on these transfers, the manager was convicted of bribery. These transfers were not detected by the journalists, but it was their initial inquiry that prompted the police to start their investigation. This illustrates how fragmented the information can be and how each element in a case can be detected by different people.

Raising concern

Most of the whistleblowers interviewed, experienced that their concern was not taken seriously when first reported. All of them raised concern internally, but for many of them, external parties such as the police or journalists were contacted before the case moved forward. One of the participants, ‘George’, said:

I think we were probably unusual in the sense that most people would have given up long before. But we were so offended by what happened. They were criminals. There are always criminals. [...] What really, really bothered me was the attitude of Company Y [...] They had no interest in the victims of its crime and the damage it was doing. [...] [They] didn’t want to do anything about the endemic corruption inside their organisation.

Several of the whistleblowers demonstrated an impressive stamina in their effort to expose misconduct and they placed their careers at risk. One example is ‘Charles’ from Norway:

I knew that I didn’t have a future there when I did what I did. I was regarded as an asshole by those people [the managers], but I knew I was right, so I didn’t give in.

He was the employees’ representative in the board and experienced that it was difficult to reach through because the whole management was involved. Similarly, ‘Edward’ thought other people in the company also could have been involved since the contractor who paid the bribes continued their contract after the case was revealed. ‘Edward’ had reported the case through the company help-line and he experienced that it took months before he received any feedback and no one from the company met with him. After several calls and emails from ‘Edward’, the company terminated the corrupt contractor’s contract, 15 months after the

corrupt manager was dismissed. In this process 'Edward' felt that the company tried to avoid talking to him and he eventually contacted the police on his own initiative:

If Company X treated me better, then I probably would not have reported it to the police, but I thought 'this is wrong'. [...] I believe that Company X kept it in-house and that they wanted to keep it internal because of publicity reasons.

To blow the whistle was for many of the whistleblowers a major decision which played an important part in their life. 'Robert' who worked as a fraud investigator, experienced that the whistleblower left his job because he was so disappointed when it was decided not to report the case to the police.

Reporting to the police

Even though a case is detected, it is not necessarily reported to the police. One example is the case 'Charles' reported internally. He never contacted the media because he was afraid he would lose his job and he did not report to the police. "I considered reporting it and I was thinking about Økokrim, but it is not so easy to reach through". Many years after 'Charles' reported the case internally, a Norwegian journalist started to examine the case because he read about a related case in a German newspaper. The police picked up this information through the news and then started an investigation that resulted in conviction of several of the managers which 'Charles' had raised concerns about years earlier.

All the whistleblowers in E&W reported the case to the police, whereas none of the Norwegian whistleblowers did. Interestingly, two of the five whistleblowers experienced that the police started investigating them. 'Edward' from E&W was investigated by the police because of accusations against him from persons involved in the bribery. He said: "I was quite happy for the police to conduct an investigation of me, I had absolutely nothing to hide." Though this was not a problem for 'Edward', the fear of being investigated could be a barrier for many potential whistleblowers. 'Sara' pointed out: "Not all whistleblowers are 'clean', they could have contributed in the crime in one way or the other."

Criminal proceedings in court

Only a few of the whistleblowers gave evidence in court. All of them were present in court during parts of the trial and they said that they found that interesting. Most of them were satisfied with the sentencing. However, some of them said that they did not care so much about this part of the case since it did not affect them. What was important for them was the compensation for their economic loss, one example of this was 'William':

The prosecutor was satisfied with the result in court. I told him ‘This doesn’t help me’. The prosecutor said that he was aware of that.

The participants that had suffered the most severe financial loss experienced that the police and prosecutor said that they were sorry, but they could not help them. This were losses which were caused of the corruption itself, not retaliation because of whistleblowing.

Retaliation and loss

All the interviewed whistleblowers described some kind of retaliation or loss because of the case. After ‘Edward’ had blown the whistle, his contract with the company ended: “My reporting through the report line ended 20 years of working for Company X.” ‘George’ experienced that Company Y became hostile when they were told they had corruption within their organisation:

What they did do, well I assume it was them, they tapped our phones, we were followed, and our office was broken into to take all our documents, a lap-top went missing. [...] Nothing else of value went out from the business, it was just document evidence.

‘George’ said that Company Y also engaged private investigators who came into the office and demanded evidence to prove the case. They said that if they did not produce the evidence within a week, then Company Y would never place a contract with them again. ‘Charles’ experienced that the management used unfair accusations:

We who spoke up were considered ‘old fashion’ and there was no end to what was wrong with us. [...] It was awful to experience something like that, you are completely powerless. [...] It affects your nerves.

Many of them also suffered financially as a direct consequence of the corruption they reported. ‘William’ experienced loss because the company he worked for went into bankruptcy after the corrupt manager in a public body forced his company to leave a job. He never had any compensation from the public body. ‘George’ bought a company which he soon found out had secured contracts by paying bribes:

Because we refused getting involved in it, the word went out that these new guys won’t engage in corruption, they wouldn’t pay the bribes, the sales went off the cliff.

George and his business partner went through a long process with several rounds in court in order to recover their loss. It took more than a decade, and though they won, the legal costs were so high that their losses were far from being covered.

When asked if they would report again, only ‘William’ said no. He said that if he could do it again he would just forget about it and move on with his life. He had a difficult time after the

case and was unable to work for some time. In addition to the stress caused by the case, he found it burdensome to be contacted by many other who had problems:

People who had blown the whistle about different wrongdoings at their workplace started to contact me. [...] In the first years, I advised people not to report the case to the police, but rather just try and get some money from the people they 'had something on.'

Though the other whistleblowers said they would report again, many of them said that they would do it in a different way, e.g. report directly to the police and not rely on internal reporting systems.

What measures could increase the number of detected bribery cases?

Whistleblower office/ombudsperson

Some of the participants suggested a whistleblowers office or ombudsperson who would be an objective third party in cases like these. The need for something like this could be illustrated with 'William'. Perhaps people contacted him as a former whistleblower because they did not have anywhere else to go. Different functions and scope were described, such as case-related support to people who are in a situation where they want to take a case forward. 'George' said: "It is vital is that you get really good advice straight away, and I mean straight, within a day or two. [...] The problem is that you don't know who to go to." Several of the participants described that several people had contacted them after the final convictions and told them that they knew about the corruption, but that they did not dare to speak up at the time. As a solution to this and in order to make more people come forward, some participants suggested that the office/ombudsperson should be the place people reported to. A third suggested function was to enforce the legislation protecting whistleblowers.

Protection of contractors and suppliers

As described above, three of the participants experienced that their business was suffering because they had exposed bribery. They pointed out the lack of protection, 'Edward' said:

I tend to feel that if I had been a staff member that reported the fraud, then I would have been treated totally differently to what I was as a contractor. It should be equal recognition between staff and contractors when reporting. It shouldn't be staff not losing their job, and contractors losing jobs.

Many of them wanted to see a change here, and saw a need for changes in legislation in order to make organisations accountable for the protection of suppliers and contractors who report misconduct. It could possibly also be useful to evaluate who are regarded as a victim in cases

like this. In many of the cases examined here, the company with the bribe receiving employees was regarded as the victim. Though this is probably correct legally speaking, it hides some other victims, 'George' said:

The victims are not the companies that are involved in it. The victims are all the other companies who hadn't won the contract, they are the victims. They are the ones that lost out, the honest ones.

As mentioned the cases in this analysis are quite old, so some of the described challenges could possibly be improved now. 'Thomas' saw a positive development in that respect:

There is a lot of evidence at the moment, that people if they have been whistleblowing on many different areas, not just bribery, that they have been treated very poorly. I think this is changing now, I think people are feeling much freer to report now and they wouldn't be sanctioned for that.

Transparency

Several of the participants said that there must be changes in culture in order to detect more cases of bribery. 'Sara' said that many of the mechanisms that creates ostracism of whistleblower are impossible to regulate only with laws; culture and internal guidelines are also important. Moreover, she said that open access to public procurement documents, taxation information, ownership to stocks and other information is important in order to detect cases. Many of the participants called for a willingness to see and handle bribery. 'Kevin' said:

One should have the 'investigator-gene' in all parts of public administration. [...] Perhaps public administration has something to learn from us journalists. We live of it, of the curiosity, of constantly searching for something unusual that can become a story.

Many of the participants said that organisations should do everything they can to prevent bribery, but when it happens they should publish what they do about it. As 'Robert' said:

Some organisation may encourage whistleblowing, but they never tell you what happens as a result, so potential whistleblowers will not be encouraged because they don't see anybody else doing it.

In order to obtain such changes in the culture of organisations, 'Thomas' saw the leadership as an important factor:

I think you have to change the culture in a number of these companies. So I think you really need to make sure that the leadership of these companies, that they are led by people who have great integrity.

'Steven' suggested a change of the term in order to encourage people to come forward:

I think whistleblowing has very negative connotation. [...] People also think that whistleblowing has to do only with huge, huge issues. [...] That is not the case, all you are doing is raising concern, saying that you are not very happy, or I am not really sure about this.

He thought it should be called ‘raising concern’.

Payment to whistleblowers

All of the participants had mixed feelings about rewarding whistleblowers financially, though they all agreed that such an incentive would make more people come forward. A minority of the participants were generally positive to the idea. Some of them saw that the payment could be way of compensation for negative consequences many whistleblowers experience, such as difficulties finding a new job. ‘Sara’ said:

There are huge costs with being a whistleblower, and it is not certain that it [payment to whistleblowers] will create a long line of people who report at random – because the downside is also there: if you lie about the company you work for, you could lose your job. [...]

In contrast to this compensation approach, other saw that rewards to whistleblowers could create an incentive. ‘Robert’ said:

I think at the moment whistleblowing is just about protection rather than rewarding somebody. I think if you look at not just trying to minimize the negative aspects, but actually positively reward them, I think you would have more people coming forward. It is a sad situation that is has to be that way. But we need to do more to encourage people to speak up.

Interestingly, none of the five interviewed whistleblowers were positive to the idea of payment to whistleblowers. The main arguments against it were that it would give the ‘wrong’ motive and therefore give less valid information, and that it would create an ‘informant society’. It must be noted that the participants were asked about the idea of payment to whistleblowers, and they might have different perceptions of how such a measure would be.

Confidential reporting to the police

The participants were in general positive to confidential reporting to the police, though some were concerned about the validity of the information. Some of the participants said that the most important measure is that the police actually treat the tip seriously and have the resources to investigate them, ‘Kevin’ said: “I guess it would be very demotivating to hand in a tip if the case is just dismissed”.

Except for being unsatisfied with the pace and magnitude of the investigation, the participants had a positive impression of the police investigators they had been in contact with in relation to the case. Nevertheless, both countries participants expressed that they thought the local police lacked competence when it comes to bribery. Most of them thought that the police would not be interested in a case, unless there was very good proof when the case was reported or the cases had to be very significant.

Discussion and conclusion

As pointed out in the previous chapter, it can be challenging to find out who detected a case. One limitation is that the information publicly available might hide the real source of a case, e.g. a case which is presented as detected by law enforcement or self-report, could initially have been detected by a whistleblower. The findings in this chapter suggest that this lack of information is only part of the explanation. The problem of finding out who detected the case, could occur because the case was detected several times by different people who discovered different elements of the case. Hence, it is difficult to determine who detected the bribery itself.

It is clear from studying these cases that several of them started with someone raising concern about a more general suspicion, not specific information regarding the bribes. There was a wide variation in what made them suspicious. It seems that in many of the cases, quite many people knew that something was 'not right', but they remained silent. If information from these people had been reported, it is possible that the corrupt practises would have been stopped earlier. This demonstrates that if the aim is to detect more cases of bribery, measures which help people report these 'gut-feelings' should be adopted. Though whistleblowing-protection law is regarded as good in both countries, there seems to be a need for better support for the people who raise concern. The participants suggested to improve the protection of whistleblowers who are contractors or suppliers, and to establish a public body that provides advice and support to whistleblowers. At a cultural level, the participants suggested that values such as openness and transparency should be developed within the culture of both an organisation and within the society as a whole. These suggestions will be discussed in the next chapter which also summarises and concludes the dissertation.

Chapter Six: Conclusion and recommendations

This chapter summarises the main findings in this research and makes recommendations for further research and possible changes in policies.

Key findings

The aim of this research was to establish how bribery cases resulting in convictions were detected. This was done through a content analysis of 75 cases from England and Wales [E&W] and 46 cases from Norway. In addition to this, ten individuals who have been involved in detection or investigations of bribery cases were interviewed, six from E&W and four from Norway.

Based on the analysis of the sample of cases, this research found that there was a great variation between the cases, both in terms of severity and complexity. They varied from cases where one person accepted bribes for issuing driving licenses to persons who were not entitled to it, to cases involving millions of pounds in bribes paid to foreign officials. The overall picture for both countries is that public administration was the main bribe receiver, whereas there was found to be a greater variation in the sector of the bribe payers. In E&W most of cases involved a bribe paid from the private sector to the public sector, whereas most cases in Norway happened within the private sector. A relatively large number, 44%, of the bribe payers paid the bribe on behalf of an organisation. This is interesting because it illustrates that bribery could be explained as a social process as much as individuals' consideration of cost and benefit. Moreover, the consequences of bribery, e.g. the decision which is bought with a bribe, could be visible for others, e.g. competing companies who lose a contract because of the bribe. From a detection perspective these findings are interesting because they indicate that bribery could be visible for others than the people who are directly involved. Hence, many people might be in a position where they could detect bribery.

In the analysed sample of cases, it was found that a variety of organisations and people detected the cases. Interestingly, auditors accounted for a small share of the cases in both countries, 1% in E&W and 4% in Norway. Whistleblowers detected 29% of the cases in E&W, whereas in Norway this accounted for only 15%. A possible explanation to the low figure is that whistleblowers in Norway are 'hidden' in categories such as 'self-reporting' and 'media' in the sense that it is kept out of the public domain that a whistleblower was the

initial source. Although the people interviewed in this study only described the detection process of ten cases, it is striking that whistle blowers were the initial source in all of them. Some of these cases were registered as 'detected by media' in the content analysis. In light of these findings, it could be suggested that the phenomenon of 'hidden' whistleblowers in other categories is prevalent in both countries. Different level of details regarding the detection process, might explain why other studies have a massive divergence in the percentage of cases detected by whistleblowers. Another possible explanation to the discrepancy in this and other studies, is that it can be difficult to define when a case is detected. Some studies, e.g. OECD (2014a), use the time when the case is reported to law enforcement while this study has attempted to distinguish between initial detection and reporting.

Media detected 13% of the cases in Norway, in contrast to 4% of the cases in E&W. Although this difference could be explained by the relatively low proportion of whistleblowers in the Norwegian sample, the role of media is interesting as an independent finding. The finding is in line with previous studies (Gottschalk, 2014, p.190; OECD, 2014a, p.9), and indicates that Norwegian media detect a larger proportion of cases compared to media in other countries. Law enforcement in E&W seems to be more active in detecting bribery than their Norwegian counterparts who did not detect any of the cases in this sample. Similar to the categories 'media' and 'self-reporting', 'law enforcement' could also 'hide' whistleblowers. An interesting finding from the interviews is that three whistleblowers from E&W reported the case to the police, while the two from Norway did not. Compared to each other, these findings might suggest that whistleblowers in E&W would be more likely to report to the police whereas whistleblowers in Norway would be more likely to talk to a journalist. However, with the limited sample size and the biased selection, these findings cannot be generalized and must be regarded as speculation. There is no data to conclude on the hypothesis in this research, but it could be an interesting question for further research.

A challenge when analysing the data in this study is that the categories of the variable 'detected by' was not as mutually exclusive as one would want as more than one alternative could be used. The main challenge was however the lack of publicly available information concerning the details of how the case was detected. The in-depth analysis of some cases found that the difficulty with identifying who detected the cases could be of a more substantial nature than just the lack of data. Based on interviews and secondary data analysis, 12 cases were studied and it was found that the detection process can be fragmented and that some cases actually were detected by several individuals. In many of the cases, there were a

process of detection where different people detected various parts of the case and sometimes the element of bribery was not detected until towards the end of the case. Several of the studied cases started with someone raising concern about a more general suspicion, not a specific suspicion of bribery. Some became suspicious because they thought strange decisions were being made, while others raised concern regarding a business culture that they thought was morally wrong. The analysis also found that in several of the cases, there were people who knew at least parts of what was going on, but they remained silent until someone else raised concern. If information from these people had been reported, it is possible that the corrupt practises would have been stopped earlier. These findings suggest that measures to detect more cases of bribery should take a broad approach and encourage people to raise concern if they suspect that something is not right.

Limitations

The sample in the research is suffering from the inherent bias stemming from which cases of bribery that are written about in the media. In Norway there were available data from the National Police Directorate and it was possible to conclude that the sample in this research is close to include all the cases of bribery convictions in the relevant time period. By contrast, due to the complex UK legislation concerning bribery, there are no official statistics which provide a good basis for comparison for E&W. One could suspect that there are several more convictions for bribery in E&W than the ones that were identified in this research. This weakness in the data makes it necessary to show caution when making conclusions.

Only ten people were interviewed and the findings from this method must be seen as examples and not as findings which can be generalized. Another limitation is that the interviewed whistleblowers were identified because they have brought forward their concern for whistleblowing protection in one way or the other. It could be that whistleblowers who have a more positive experience from raising their concern, would remain anonymous and therefore not be recruited as participants in this study.

A general limitation for both the content analysis and the interviews is the time which it covers. Although this is a study of historical data, the hope was that the findings could give an indication of the current situation. During the period from 2003 to 2016 there have been changes in legislation and increased attention regarding bribery in both countries. A majority of the interviewees described cases that were first reported prior to 2010. This could imply

that the situation as of today is significantly different than the situation described in this study.

Another limitation of the sample is that it does not contain cases that resulted only in a civil recovery order or a fine for an organisation. Many cases where a company is investigated for bribery, is settled with these kinds of sanctions. Self-reporting is found to be a quite frequent type of detection/reporting in this research. Several of the interviewees in this project described that they experienced that the company 'brushed the case under the carpet' and wanted to avoid publicity regarding the case. It is beyond the scope of this research to investigate the considerations which are done in organisation when they decide whether or not to report a case themselves. For the future, research regarding this process as well as measures to make companies report bribery would be welcome.

Evaluation of the possibility for policy transfers between E&W and Norway was one of the reasons for the comparative approach in this research. Though there are observed differences between the countries, it is because of the small sample size not possible to investigate any causalities between the types of detected cases and the policies in the country. It can be observed that Serious Fraud Office [SFO] seems to promote whistleblowing more actively than their Norwegian counterparts in Økokrim. At the same time, whistleblowers report a relatively higher number of cases in E&W than in Norway. This could suggest a successful policy. However, it is important to bear in mind that correlation between variables is different from causality (Bryman, 2008, p.326) and this difference might be caused by other features than the ones studied in this project. Moreover, if the absolute number of detected cases is compared to the number of inhabitants, it could be argued that Norway detects more cases of bribery and that Norway therefore is more successful than E&W in prosecuting bribery cases. Thirdly, as pointed out several times, the findings on who detected the cases must be interpreted with caution because of lack of data which provides details regarding the detection process.

Recommendations

Based on this research, it becomes apparent that detection of bribery is not so much about technical control mechanisms, as it is about people. If the aim is to detect more cases of bribery, more should be done in order to encourage people to bring their concerns forward. Though whistleblowing-protection law is regarded as good in both countries, several of the

participants had experience of retaliation and economic loss when they exposed bribery. It is striking how much effort they had to make in order for the case to proceed.

Based on their experience and the findings in this research, a consideration should be made to introduce new measures to support whistleblowers. In particular, it should be considered to establish some sort of whistleblowers ombudsperson which could protect their rights and provide advice in the process. Some countries have such an ombudsperson (Transparency International, 2013b) and experience from these countries could be examined in further research regarding what the scope of this function could be in E&W and in Norway. The legal framework concerning suppliers and contractors who raise concerns about bribery should be assessed in order to provide them with a protection that is more in line with the level of protection for employees. Because of the apparent high risk in reporting, a measure that gives the whistleblowers economic compensation or a reward should also be considered. At a cultural level, values such as openness and transparency should be developed within the culture of organisations in order to create an environment where people are encouraged to raise concern of economic misconduct.

This research has made recommendations that, if implemented, could make more people raise concern. A remaining question is who they should report to. Police budgets in UK police are decreasing, particularly the SFO (Lord, 2015, p. 582). The literature review in this project found that the available resources for investigation of financial crime are quite similar in the UK and in Norway. This research has found that in both countries it typically takes three years from the start of the investigation until there is a final conviction. This suggests that prosecution of bribery cases is resource intensive, and a question for further debate and research is whether prosecution is the most effective measure in countering bribery.

Appendices

Appendix A: Reference of cases in the content analysis

Due to the large number of documents used in the content analysis, these references are presented in a separate list with a short headline for each case. The purpose of this design is to provide the reader with a better overview of the cases subject to the analysis, and each case is given a reference number which is used in the text.

Cases from England and Wales

EC1 - A police constable was bribed with free sex with prostitutes in exchange he gave the pimp sensitive information

Stokes, P. (2003, December 10). Policeman who got involved with vice is jailed for seven years. *The Telegraph*. Retrieved from: <http://www.telegraph.co.uk/news/1449000/Policeman-who-got-involved-with-vice-is-jailed-for-seven-years.html>

Watson, P. (2003, December 10). Corrupt PC jailed after pimp bribes. *The Journal (Newcastle)*, p.2. Retrieved from: <https://www.lexisnexis.com/>

EC2 - Two Merseyside police workers accepted gifts and luxury days out in exchange for lucrative building contracts for five prominent businessmen

Crown Prosecution Service. (2010). *Seven Men Sentenced for Merseyside Police Fraud*.

Retrieved from:

http://www.cps.gov.uk/northwest/cps_northwest_news/seven_men_sentenced_for_merseyside_police_fraud/

Griffiths, C. (2010, July 31). 'Gifts for contract' seven spared jail; Judge tells them secret deals were criminal. *Liverpool Daily Echo*, p.3. Retrieved from: <https://www.lexisnexis.com/>

Police staff appear in court over corruption claims. (2008, November 20). *Daily Post (North Wales)*, p.9. Retrieved from: <https://www.lexisnexis.com/>

EC3 – Private investigator (former head of South Wales CID) bribed former police colleague in order to obtain sensitive police information

Shipton, M. (2010, March 23). The big sting; Welsh police officers trap corrupt former colleagues with undercover operation: Police trap corrupt former top detective with sting operation. *The Western Mail*. Retrieved from: <https://www.lexisnexis.com/>

Withers, M. (2010, March 28). It's jail for the former CID chief; Wales in 60 seconds. *Wales in Sunday*, p.33. Retrieved from: <https://www.lexisnexis.com/>

EC4 – Facia director bribed employees in banks with £800,000 in order to obtain £12,5m loan for Facia

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Nordby, B.M. (2014, November 12). Flere NAV-ansatte dømt for korrupsjon og underslag. [Several NAV-employees convicted of corruption and embezzlement]. *Verdens Gang*.

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NC10 – Procurement manager in Statoil received bribes of NOK 270,000 from supplier

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Hultgreen, G. (2008, May 19). Politisjefer tatt for grov korrupsjon [Police chiefs guilty of gross corruption]. *Dagbladet*. Retrieved from:

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NC13 – Maintenance manager in Bærum municipality awarded contracts to family and friends in exchange for bribes of NOK 2,500,000

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NC15 – Employee in bank bribed in order to approve application for loan

Gjermundhaug, A. (2010, November 11). Bestakk bankmann for å få lån [bribed bank-employee to obtain loan]. *Romerikes Blad*. Retrieved from: <http://www.rb.no/lokale-nyheter/bestakk-bankmann-for-a-fa-lan/s/1-95-5382880>

Norway. Nedre Romerike Tingrett [2010] TNERO-2010-118350

NC16 – Manager in Mesta demanded bribes from contractors

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NC17 – Police officer received payment from one of the parties in civil case where he also was the enforcement officer

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NC18 – Executive in the coal company Store Norsk Spitsbergen Kulkompani received bribes of NOK 3,900,000 from contractor in exchange for contracts

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NC19 – Manager in the oil company Statoil received bribes of NOK 7,000,000 in exchange for contracts

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NC20 – Manager in the transport company Nor-Lines was bribed with NOK 300,000 in exchange for approving false invoices from cleaning company

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NC21 – Two employees at the consultant firm Norconsult contributed to corrupt payment in Tanzania

Norconsult-ansatte dømt for korrupsjon [Norconsult-employee convicted of corruption]. (2011, July 15). *NRK*. Retrieved from: <https://www.nrk.no/norge/norconsult-ansatte-domt-1.7714952>

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NC22 – Managers in the public transport company Unibuss bribes by the German company MAN

Felde, E.M. & Fossum, R. (2012, September 14). Betalte reise - dømd for smørjing [Paid for travel – convicted of bribery]. *NRK Sogn og Fjordane*. Retrieved from:

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NC23 – Bank manager in Bergen was bribed with NOK 150,000 from customer

Økokrim. (2008). Banksjef fekk fengsel i sju måneder for mellom anna å ha motteke stikkpengar [Bank manager jailed for seven months after receiving bribes]. Retrieved from:

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Økokrim. (2009). Fengselsdom for bestikkelser opprettholdt [Jail sentencing for bribes are upheld]. Retrieved from: <http://www.okokrim.no/id/93EC98412D83CE2CC>

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NC24 – Employee at Norwegian Labour and Welfare Administration, NAV, abused his position to demand payment from vulnerable clients for services that are free of charge

Bjørrgan, E.H. & Ramfjord, O.J. (2012, November 19). NAV-ansatt etterforskes for korrupsjon [NAV-employee under investigation for corruption] *NRK Trøndelag*. Retrieved

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NC25 – Managers in the fertilizer company Yara convicted of bribes paid in India and Libya

Aarø, J.T., Lorch-Falch, S. & Klingenberg, M. (2015, July 7). Enger dømmes til tre års fengsel [Enger sentenced to three years imprisonment]. *E24*. Retrieved from: <http://e24.no/lov-og-rett/enger-doemmes-til-tre-aars-fengsel/23484428>

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Sandnes, Å.H., Malm, M.S. & Finsveen, J.N. (2015, July 7). Tidligere Yara-sjef dømt til tre års fengsel [Former Yara-chief sentenced to three years imprisonment]. *Dagbladet*. Retrieved from: <http://www.dagbladet.no/2015/07/07/nyheter/yara/korrupsjon/tingrett/dom/40029602/>

NC26 – Former bank manager in DNB bribed former employee in the bank order to obtain a loan

Norway. Follo tingrett [2013] TFOLL-2013-111463

Norway. Heggen og Frøland tingrett [2013] THEGG-2013-41635

Rypeng, L. (2013, September 12). Eks-banksjef i Ski må i fengsel for korrupsjon [Ex-bank chief must go to prison for corruption]. *Østlandets Blad*. Retrieved from: <http://www.oblad.no/nyheter/ski/nyheter/eks-banksjef-i-ski-ma-i-fengsel-for-korrupsjon/s/2-2.2610-1.8063890?service=print>

Skomakerstuen, B. (2013, September 12). Eks-banksjef i Ski må i fengsel for korrupsjon [Ex-bank chief must go to prison for corruption]. *Nettavisen*. Retrieved from:

<http://www.nettavisen.no/na24/eks-banksjef-i-ski-ma-i-fengsel-for-korrupsjon/3677503.html>

NC27 – Sales manager in the renovation company Norsk Gjenvinning received bribes of NOK 370,000 from supplier

Norway. Tønsberg tingrett [2014] TTONS-2014-32427

Valvik, M.E. (2015, August 22). Mistet nattesøvnen da han oppdaget korrupsjon [Lost sleep when he discovered corruption]. *Aftenposten*. Retrieved from:

<http://www.aftenposten.no/okonomi/Mistet-nattesovnen-da-han-oppdaget-korrupsjon-31404b.html>

Vatn, V.K. (2014, April 24). Fikk bestikklser fra Belgia [Received bribes from Belgium].

Tønsberg Blad. Retrieved from: <http://www.tb.no/nyheter/tonsberg/politi-og-rett/fikk-bestikklser-fra-belgia/s/2-2.516-1.8395897>

NC28 – Former teacher received bribes from service provider in order to secure contract with the education department

Holen, Ø. (2014, July 1). Tidligere lærer dømt for korrupsjon [Former teacher convicted of corruption]. *Telemarksavisa*. Retrieved from: <http://www.ta.no/nyheter/tidligere-larer-domt-for-grov-korrupsjon/s/1-111-7452771>

Holen, Ø. (2015, May 26). Avdelingsleder må i fengsel for korrupsjon [Manager must go to prison for corruption]. *Telemarksavisa*. Retrieved from:

<http://www.ta.no/korrupsjon/skogmo-videregaende/skien/avdelingsleder-ma-i-fengsel-for-korrupsjon/s/5-50-78604>

Norway. Agder lagmannsrett [2015] LA-2014-143001

NC29 – Bank manager received bribe from costumer – could keep 50% of the profit from the trades he did on behalf of the costumer

Gulliksen, S. (2014, August 30). Banksjefen spilte bort ti mill på poker [Bank manager lost NOK 10m playing poker]. *Avisa Nordland*. Retrieved from:

<http://www.an.no/nyheter/banksjefen-spilte-bort-ti-mill-pa-poker/s/1-33-7555621>

Gulliksen, S. (2015, January 5). Banksjef dømt til fengsel for korrupsjon [Bank manager sentenced to jail for corruption]. *Avisa Nordland*. Retrieved from: <http://www.an.no/banksjef-domt-til-fengsel-for-korrupsjon/s/5-4-11490>

Norway. Hålogaland lagmannsrett [2015] LH-2015-48254

NC30 – Chairman of mining company, Intex, received bribe of NOK 6,499,058 from Russian company when Intex was sold

Byberg, Ø. (2015, December 4). Jan Vestrum dømt for korrupsjon [Jan Vestrum convicted of corruption]. *Hegnar.no*. Retrieved from:

<http://www.hegnar.no/Nyheter/Naeringsliv/2015/12/Jan-Vestrum-doemt-for-korrupsjon>

Strand, I.B. & Kleppe, M.K. (2015, December 4). Vestrum dømt for korrupsjon [Vestrum convicted of corruption]. *Dagens Næringsliv*. Retrieved from:

<https://www.dn.no/nyheter/finans/2015/12/04/1652/kokrim/vestrum-dmt-for-korrupsjon>

NC31 – Employee bribed with NOK 2,000,000 from a German and an Austrian company in exchange for contracts

Lynum, S. (2015, December 2). Trønder tiltalt for grov korrupsjon – nekter straffeskyld [Trønder [a person from the region Trøndelag] charged with gross corruption – denies of guilt]. *Adressa*. Retrieved from:

<http://www.adressa.no/nyheter/okonomi/2015/12/02/Tr%C3%B8nder-tiltalt-for-grov-korrupsjon-nekter-straffskyld-11875623.ece>

Lynum, S. (2015, December 9). Dømt til fengsel for grov korrupsjon [Sentenced to jail for gross corruption]. *Adressa*. Retrieved from:

<http://www.adressa.no/nyheter/okonomi/2015/12/02/Tr%C3%B8nder-tiltalt-for-grov-korrupsjon-nekter-straffskyld-11875623.ece>

NC32 – Manager of cold store bribed Russian company with NOK 100,000 in exchange for contract

Norway. Hålogaland lagmannsrett [2016] LH-2015-141912

Reginiusen, A. (2015, August 12). Dømt til over to års fengsel for grov korrupsjon.

[Sentenced to more than two years imprisonment for gross corruption]. *iFinmark*. Retrieved from: <http://www.ifinnmark.no/hammerfest/nyheter/domt-til-over-to-ars-fengsel-for-grov-korrupsjon/s/5-81-105464>

NC33 – Employee in Toyota Material Handling Norway issued 147 fake truck driving licenses in exchange for NOK 56,000 in bribes

Lorentsen, O. (2015, April 22). Skrev ut 147 falske førerbevis [Issued 147 fake driving licenses]. *Trønderavisa*. Retrieved from: <http://www.t-a.no/nyheter/article10877760.ece>

Midtbø, M.K. (2015, April 22). Mann laget 147 falske truckførerbevis - dømt for korrupsjon og dokumentforfalskning [Man issued 147 fake truck driving licenses – convicted for corruption and forgery]. *Adressa*. Retrieved from: <http://www.adressa.no/nyheter/nordtrondelag/article10878528.ece>

NC34 – Employee at the agriculture store Felleskjøpet was bribed with a boat motor worth NOK 482,847 from supplier

Korrupsjon i Felleskjøpet - to personer må i fengsel [Corruption at Felleskjøpet – two persons must go to prison]. (2015, July 13). *Dagbladet*. Retrieved from: <http://www.dagbladet.no/2015/07/13/nyheter/okonomi/hegnarno/felleskjopet/korrupsjon/40125668/>

Norway. Moss Tingrett [2011] 2014-06-03

Urstad, T. (2015, July 6). Strengere dom i Felleskjøp-saken etter anke [Stricter sentencing after appeal in the Felleskjøp-case]. *Moss Avis*. Retrieved from: <http://www.moss-avis.no/nyheter/moss/moss-tingrett/strengere-dom-i-felleskjop-saken-etter-anke/s/5-67-111785>

NC35 – Manager in the publicly owned company Undervisningsbygg was bribed with NOK 1,500,000 from suppliers

Gedde-Dahl, S. & Kagge, G. (2006, June 14). Anmelder ansatt for korrupsjon [Reports employee for corruption]. *E24*. Retrieved from: <http://e24.no/naeringsliv/anmelder-ansatt-for-korrupsjon/1352660>

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Norway. Borgarting lagmannsrett [2010] LB-2010-62670-2

Transparency International Norway. (2016). *Korrupsjonsdommer i Norge 2003-2015* [Corruption convictions in Norway 2003-2015]. Retrieved from: <http://www.transparency.no/wp-content/uploads/sites/10/domssamling2016.pdf>

NC36 – Match fixing in Norwegian football – players bribed with NOK 30,000 to fix certain results

Holden, L. & Christiansen, A.K. (2015, April 29). Kampfiksningssaken: Fire av syv tiltalte dømt [The match fixing case: Four of seven accused convicted]. *Verdens Gang*. Retrieved from: <http://www.vg.no/sport/kampfiksing/kampfiksingssaken-fire-av-syv-tiltalte-doemt/a/23443490/>

Olsson, S.V. & Døvik, O. (2015, March 4). Tiltalt fotballspiller: Jeg skrøt på meg kampfiksing [Accused football player: I lied about match fixing to impress]. *NRK*. Retrieved from: https://www.nrk.no/sport/tiltalt-fotballspiller_-_jeg-skrot-pa-meg-kampfiksing-1.12239103

NC37 – Finance manager in Red Cross conspired with his brothers and received NOK 5,500,000 in bribes

Henriksen, Ø (2005, December 9). Røde Kors-topp må I fengsel [Red Cross-chief must go to prison]. *Nettavisen*. Retrieved from: <http://pub.nettavisen.no/510507.html>

Norway. Oslo Tingrett [2005] TOSLO-2004-59280

Økokrim. (2015). *Røde Kors-saken (2004) [The Red Cross-case (2004)]*. Retrieved from <http://www.okokrim.no/sak-rodekors>

NC38 – Engineer in the oil company Statoil was bribed with NOK 400,000 in cash from supplier

Bjerke, E. (2004, April 23). Statoiltopp mottok bestikkelse [Statoil-chief received bribes]. *Dagens Næringsliv*. Retrieved from: <http://www.dn.no/nyheter/2004/04/23/-statoiltopp-mottok-bestikkelse>

Slettan, A. (2005, January 17). Statoil-ingeniør korrupsjonsdømt [Statoil-engineer convicted of corruption]. *Nettavisen*. Retrieved from: <http://www.nettavisen.no/330737.html>

NC39 – Construction manager received bribes from suppliers of NOK 300,000

Anleggsleder dømt for korrupsjon [Construction manager convicted of corruption]. (2010, September 13). *Stavanger Aftenblad*. Retrieved from: <http://www.aftenbladet.no/nyheter/lokalt/sirdal/Anleggsleder-domt-for-korrupsjon-1966884.html>

Norway. Agder lagmannsrett [2011] LA-2010-171752

Skoglund, J. (2010, May 4). Tre tiltalt for korrupsjon etter E39-bygging [Three indicted for corruption in relation to E39 construction]. *Teknisk Ukeblad*. Retrieved from: <http://www.tu.no/artikler/tre-tiltalt-for-korrupsjon-etter-e39-bygging/253174>

NC40 – Employee at the tax administration received NOK 17,000 in exchange for information

Dømt for korrupsjon [Convicted of corruption]. (2008, October 24). *Dagbladet*. Retrieved from: <http://www.retriever-info.com/no/category/news-archive/>

Norway. Borgarting lagmannsrett [2009] LB-2008-179195

Wilberg, C. (2007, February 2). Siktet for korrupsjon på ligningskontoret [Charged for corruption at the tax revenue office]. *Dagbladet*. Retrieved from: <http://www.dagbladet.no/nyheter/2007/02/05/491010.html>

NC41 – Manager in the energy company Agder Energi received NOK 113,000 in bribes from subcontractor

Energi-sjef korrupsjons-dømt [Energy-chief convicted of corruption]. (2007, June 6). *E24*. Retrieved from: <http://e24.no/naeringsliv/energi-sjef-korrupsjonstiltalt/1821928>

Nilsen, A.T. (2008, March 7). Må sone i 90 dager [Must serve 90 days in jail]. *NRK*. Retrieved from: <https://www.nrk.no/sorlandet/ma-sone-i-90-dager-1.5039695>

Norway. Ager lagmannsrett [2008] LA-2007-149713

NC42 – Former UNICEF manager received NOK 5,200,000 in bribes in exchange for contracts with subcontractor

Gjerde, R. (2003, January 30). Dom i norgeshistoriens største korrupsjonssak: Må betale 11,5 mill. til UNICEF [Conviction in the biggest corruption case is the history of Norway: Must pay 11,5 mill to UNICEF]. Retrieved from: <http://www.retriever-info.com/no/category/news-archive/>

Norway. Borgarting lagmannsrett [2003] LB-2002-1332

NC43 – Constructor in Kongsberg demanded and received NOK 160,000 from contractor

Transparency International Norway. (2016). *Korrupsjonsdommer i Norge 2003-2015* [Corruption convictions in Norway 2003-2015]. Retrieved from:
<http://www.transparency.no/wp-content/uploads/sites/10/domssamling2016.pdf>

NC44 – Manager in constructor firm received free electro installation in bribe

Transparency International Norway. (2016). *Korrupsjonsdommer i Norge 2003-2015* [Corruption convictions in Norway 2003-2015]. Retrieved from:
<http://www.transparency.no/wp-content/uploads/sites/10/domssamling2016.pdf>

NC45 – Manager accepted NOK 2,700,000 bribes from Chinese clothing company

Transparency International Norway. (2016). *Korrupsjonsdommer i Norge 2003-2015* [Corruption convictions in Norway 2003-2015]. Retrieved from:
<http://www.transparency.no/wp-content/uploads/sites/10/domssamling2016.pdf>

NC46 – Bribed defence employee with holiday worth NOK 23,000

Transparency International Norway. (2016). *Korrupsjonsdommer i Norge 2003-2015* [Corruption convictions in Norway 2003-2015]. Retrieved from:
<http://www.transparency.no/wp-content/uploads/sites/10/domssamling2016.pdf>

Appendix B: Sources used to identify the sample used in the content analysis

Lexis

The search provided hits in the following sources:

Aberdeen Press and Journal

The Argus (Newsquest Regional Press)

Asian Image

Barking & Dagenham Post

Belfast News Letter

Belfast Telegraph

Belfast Telegraph Job Finder

Belfast Telegraph Online

Birmingham Evening Mail

Birmingham Post

birminghammail.co.uk

Bromsgrove Advertiser

Bucks Free Press

Cambridge Evening News

City A.M.

Coventry Newspapers

Croydon Advertiser Series

Daily Mail and Mail on Sunday

Daily Post (North Wales)

Daily Record & Sunday Mail

Daily Star

Daily Star Sunday

The Daily Telegraph (London)

Dover Express Series

Eastbourne Herald

Echo (NewsQuest)

Edinburgh Evening News

The Evening Standard (London)

Evening Times (Glasgow)

examiner.co.uk

The Express

The Express Newspapers

Folkstone Herald

Future News - Media Planner

Grimsby Telegraph

The Guardian

Hastings & St. Leonards Observer

The Herald (Glasgow)

Huddersfield Daily Examiner

Hull Daily Mail

i - Independent Print Ltd

Illford Recorder

Independent.co.uk

Irish Examiner

Irish News

Lancaster Guardian

Lincolnshire Echo

Liverpool Echo

Lynn News

MailOnline

Manchester Evening News

Metro (UK)

Midland Independent Newspapers

The Mirror and The Sunday Mirror

mirror.co.uk

Morning Star

Newcastle Chronicle & Journal Ltd. publications

Northcliffe Newspapers

The Northern Echo (Newsquest Regional Press)

Nottingham Post

The Observer

The People

Regional Independent Media

Scotland on Sunday

Scotsman

Scottish Business Insider

Scottish Daily Mail

Scottish Express

Scottish Star

Scunthorpe Telegraph

South Wales Argus

South Wales Echo

Staines Guardian

standard.co.uk

Stoke The Sentinel

The Sun (England)

The Sunday Herald (Glasgow)

The Sunday Telegraph (London)

The Sunday Times (London)

Swindon Advertiser

telegraph.co.uk

This is Essex

This is Hampshire

This is Worcestershire

Thurrock Gazette

The Times (London)

Times Higher Education

UK NewsQuest Regional Press

Wales on Sunday

walesonline.co.uk

Western Daily Press

The Western Mail

Western Morning News (Plymouth)

The Wiltshire Gazette and Herald

Wiltshire Times

Yorkshire Evening Post

Yorkshire Post

Your Local Guardian

Atekst

The search provided hits in the following sources:

Aftenposten

Dagens Næringsliv

Dagbladet

Stavanger Aftenblad

Bergens Tidende

Adresseavisen

VG

Dagsavisen

Morgenbladet

Klassekampen

Fædrelandsvennen

Økonomisk Rapport

Nordlys

Trønder-Avisa

Kommunal Rapport

Ukeavisen Ledelse

Nationen

Sunnmørsposten

Vårt Land

iTromsø

Advokaten

Agderposten

Dag og Tid

Utrop

Brønnøysunds Avis

Byavisa Tønsberg

Dagen

Dagligvarehandelen

Fanaposten

Harstad Tidende

Appendix C: Coding Manual

Variable name	Unit of measurement/codes	Guidance
Reference number case	Number	EC=Case from England/Wales. NC=Case from Norway. One case may include more than one convicted. The decision on whether to register a separate case for each person is based on the detection of the case. If the offenders are detected together/simultaneously/in the same operation, then they should be registered in the same case.
Reference number person	Number	EP=Person in a case from England/Wales. NP=Person in case from Norway.
Date of coding	Date	Last date, if more than one
Country of conviction		
Place of conviction		
Place of the crime		
Name of the convicted		For reference purposes
Age of the convicted at the time of conviction	Year	No value if the convicted party is a non-human
Year of crime	Year	Register the first year if it continued for years.
Year of investigation start	Year	
Year of conviction	Year	Year of final conviction/verdict (Time of conviction, not sentencing, if they differ).

Variable name	Unit of measurement/codes	Guidance
Appeal pending	1 - Yes	At the time of coding
	2 - No	
	3 - Unknown	
Offence		In case of more than one of the below offence; the most sever is registered.
	1 - Straffeloven §276a, §276b el §276c [penal code sections 276a, 276b and 276c]	Included accessory and attempts
	2 - "Old" straffeloven §128 [penal code sections 128]	Included accessory and attempts
	3 - Bribery Act 2010	Included accessory and attempts
	4 - Common law - misconduct in public office	Included accessory and attempts
	5 - Public Bodies Corrupt Practices Act 1889	Included accessory and attempts
	6 - Prevention of Corruption Act of 1906 and 1916	Included accessory and attempts
	7 - Conspiracy to corrupt, contrary to Section 1 of the Criminal Law Act 1977	Included accessory and attempts
	8 - Anti-terrorism, Crime and Security Act 2001	Included accessory and attempts
	9 - Unknown	
Gender of the convicted	1 - Male	
	2 - Female	
	3 - Unknown	
	4- Company/organisation	

Variable name	Unit of measurement/codes	Guidance
Occupation of the convicted (Adapted for Bryman (2008, p. 284) which based his work on Marshall et al and Goldthorpe)	1- Higher grade of professionals, administrators, and officials; managers in large establishments; large proprietors	
	2 – Lower-grade professionals, administrators, and officials; higher-grad technician; managers in small business and industrial establishments; supervisors of non-manual employees	Small business is defined as organisations with less than 10 employees
	3 – Routine non manual employees in administrator and commerce	
	4 - Personal service workers	
	5 - Small proprietors, artisans, etc., with employees	
	6 - Small proprietors, artisans, etc., without employees	
	7 – Farmers and smallholders; self-employed fishermen	
	8 – Lower-grade technicians, supervisors of manual workers	
	9 – Skilled manual workers	
	10 – Semi-skilled and unskilled manual workers (not in agriculture)	
	11 – Agricultural workers	
	12 – Unemployed	
	13 - Retired	
	14 - Housewife	Use also for male
	15 - Student	

Variable name	Unit of measurement/codes	Guidance
	16 - Other	
	17 - Unknown	
Value of the bribe (NOK)	NOK	
Value of the bribe (GBP)	GBP	The amount the person is convicted of is registered. If there is discrepancy in the data, the lowest amount is registered. Also cases from Norway should be given a value here. NOK is converted at the time of the crime, using Oanda Currency Converter.
Bribe receiver or bribe payer	1 - Bribe receiver	
	2 - Bribe payer	
	3 - Both receiver and payer	
	4 - Unknown	
Domestic or overseas	1 - Domestic	Used if purely domestic
	2 - Oversea	Used if any of the involved payments cross a boarder
	3 - Unknown	
Private or public	1 - Private	Bribe paid between two parties in private sector
	2 - Public	Bribe paid between two parties in public sector
	3 - Private to public	Bribe paid from one party in private sector to someone in public sector
	4 - Public to private	Bribe paid from one party in public sector to someone in public sector
	5 - Unknown	

Variable name	Unit of measurement/codes	Guidance
Who benefited from the bribe?		The bribe receiver will benefit when he/she obtain the bribe and this variable is therefore only relevant for the bribe payer. If the bribe was paid to cover up, or as a part of committing any other crime than bribery, it should be registered as a benefit for the bribe payer, even though he/she was acting on behalf of an organisation.
	1 - The bribe payer	
	2 - The organisation	
	3 - The client	
	4 - Employer	
	5 - Unknown	
Sector for bribe receiver (The international standard industrial classification of all economic activities (United Nations Statistics Division, 2008))	1 - Agriculture, forestry and fishing	
	2 - Mining and quarrying	
	3 - Manufacturing	
	4 - Electricity, gas, steam and air conditioning supply	
	5 - Water supply, waste management and remediation activities	
	6 - Construction	
	7 - Wholesale and retail trade	
	8 - Transportation	
	9 - Accommodation and food service activities	
	10 - Information and communication	
	11 - Financial and insurance activities	

	12 - Real estate activities	
	13 - Professional, scientific and technical activities	
	14 - Administrative and support service activities	
	15 - Public administration and defence	
	16 - Education	
	17 - Human health and social work activities	
	18 - Arts, entertainment and recreation	
	19 - Other service activities	
	20 - Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	
	21 - Activities of extraterritorial organisations and bodies	
	22 - More than one of above sectors	
	23 - Unknown	
Sector for bribe payer	Same as over	
Number of co-offenders in the same case		Only other convicted co-offender should be registered, not acquitted persons. Only persons convicted of bribery should be registered. Companies and other non-human should not be counted here.

Variable name	Unit of measurement/codes	Guidance
Detected by (Adapted from OECD Foreign Bribery Report (2014a), removed the category 'oil for food'. Added 'Auditors controlling client accounting' (Gottschalk, 2014, p.189) and 'Report from other government organisation')	1 - Self-reporting	
	2 - Law-enforcement	
	3 - Mutual legal assistance	Used in relation to international cooperation
	4 - Media	
	5 - Whistleblower	This is primarily used when someone 'blows the whistle' on bribery they experience through their work. It does not have to be information regarding the employer, but there will be some sort of connection, the whistleblower must have some sort of 'inside information' in order for this to be used. However, if the data describe that a whistleblower detected the case then this label should be used, regardless of whether or not the data is rich enough to assess the details regarding the person's position.
	6 - International organisation	
	7 - Investigation into other offence	
	8 - Financial intelligence unit	

Variable name	Unit of measurement/codes	Guidance
	9 - Report from public	This is used when the person detecting it did not have any connection to the person/organisation they report.
	10 - Report from other government organisation	
	11 - Auditors controlling client accounting	
	12 - Other	
	13 - Unknown	

Variable name	Unit of measurement/codes	Guidance
Also detected by	Same as above	
Reported to police by	Same as above	
Name of person/organisation who detected the case		
Investigated by		
National police body or police district	1 - National Body	
	2 - Police district	
	3 - Both national and police district	
	4 - Unknown	
Sanction	Mouth in prison	
Sentence includes other offences than bribery	1 - Yes	
	2 - No	
	3 - Unknown	
Data from official source	1 - Yes	Official source is here understood as information from courts, police, government bodies or legal documents from lawyers. (The official source must confirm some key aspect of the case, but not all the information).
	2 - No	
Name of company		For reference purposes
Name of company		For reference purposes
Ref		For reference purposes or comments

Appendix D: Schedule for semi-structured interview

(This template was adjusted for each participant in order it suited the role they had in the case.)

1. You are asked to take part in this study because you have been involved in detecting a bribery case which resulted in a conviction. Can you please outline the case and describe how the it was detected?
 - i. How did it happen?*
 - ii. What made you realize that this was bribery?*
 - iii. What did you do with the information?*
 - iv. Did you receive information from anybody?*
 - v. Why was it you who detected the case?*

2. The case was investigated by the police. Can you please describe how you experienced this process?
 - i. If the participant did not report the case, the following questions will apply:*
 1. Why do you think the police started to investigate the case?
 2. Did you consider to report the case to the police?
 3. What were your thoughts in that decision-making process?
 4. Did you seek any legal advice in the process?
 5. Were you contacted by the police to seek advice?
 - a. If so; How did you experience the contact?

 - ii. If the participant reported the case, the following questions will apply:*
 1. Who were involved in making the decision to report the case?
 2. Did you consider not to report the case?
 3. Where did you report it?
 4. Did you seek any information from the police before you reported it?
 5. Did you seek any legal advice in the process?

6. How did you feel that the police responded to the case?

3. The cases resulted in a conviction. Can you please describe to me how you experienced this process?
 - i. *What were your role in court?*
 - ii. *Did you give evidence in court?*
 - iii. *What do you think about the outcome of the case?*

4. Based on what you know today about how this process was and how it influenced you, would you still report it?
 - i. *What is the main reason for that?*

5. Since you are amongst few people who actually have detected bribery, I would like to know your opinion on how the detection system could be improved in order to detect more cases of bribery.
 - i. *What do you think could be done?*

 - ii. *Confidential whistle-blowing to the police*
What do you think about this measure?

 - iii. *Payment to whistleblowers*
In the US the whistle-blower will in some cases receive a payment if they report cases involving public money that result in convictions – how do you think this measure would work in the England/Wales/Norway?

 - iv. *Self-reporting*
What do you think about this measure?

 - v. *Other measures*
What do you think would be the best measure to increase the number of detected bribery cases resulting in a conviction?

6. Any comments, suggestions or questions to the research?

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