

The Role of Codes of Ethics and the Prevention of Conflicts of Interest in the Fight Against Corruption

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ABSTRACT

In order to fight corruption in business and the public sector, codes of ethics and the prevention of conflicts of interest are effective instruments that usefully complement state repression and internal control. The current rise in importance of these “soft law” tools stems from the evolution of society’s perceptions and ethical expectations of economic actors. They give a central place to the values of integrity and impartiality, which constitute the two main ethical bulwarks against corruption. They are also characterized by a strong declarative dimension: the codes are declarations of intent and the prevention of conflicts of interest is a spontaneous declaration by public leaders about their personal interests. Despite this weakness, they play an active role in the fight against corruption. Practical and concrete ethics, broken down by business line, create a culture and environment of compliance by putting staff under pressure to be aware of the risk of corruption. These procedures, which are ineffective in deterring seasoned fraudsters, are effective in deterring first-time offenders.

Two sectors of the economy demonstrate the fundamental role that these instruments can play: that of accounting professionals (auditors and accountants), who may be led at one time or another to conceal the fruits of corruption in their accounts, and that of public procurement, the main place where corruption takes place on a global scale.

Keywords: accounting, chartered accountant, audit compliance, ethics, integrity, business ethics, business ethics, corporate social responsibility (CSR), transparency, corruption (financial crime), public procurement

El papel de los códigos deontológicos y la prevención de conflictos de intereses en la lucha contra la corrupción

RESUMEN

Para combatir la corrupción en las empresas y el sector público, los códigos deontológicos y la prevención de conflictos de interés son instrumentos efectivos que complementan de manera útil la represión estatal y el control interno. El aumento actual de la importancia de estas herramientas de “derecho indicativo” se deriva de la evolución de las percepciones de la sociedad y las expectativas éticas de los actores económicos. Otorgan un lugar central a los valores de integridad e imparcialidad, que constituyen los dos principales baluartes éticos contra la corrupción. También se caracterizan por una fuerte dimensión declarativa: los códigos son declaraciones de intenciones y la prevención de conflictos de interés es una declaración espontánea de los líderes públicos sobre sus intereses personales. A pesar de esta debilidad, juegan un papel activo en la lucha contra la corrupción. La ética práctica y concreta, desglosada por línea de negocio, crea una cultura y un entorno de cumplimiento al presionar al personal para que sea consciente del riesgo de corrupción. Estos procedimientos, que son ineficaces para disuadir a los estafadores experimentados, son eficaces para disuadir a los infractores por primera vez.

Dos sectores de la economía demuestran el papel fundamental que pueden jugar estos instrumentos: el de los profesionales contables (auditores y contadores), que pueden ser llevados en un momento u otro a ocultar los frutos de la corrupción en sus cuentas, y el de la contratación pública. el principal lugar donde tiene lugar la corrupción a escala mundial.

Palabras clave: contabilidad, contador público, cumplimiento de auditorías, ética, integridad, ética empresarial, ética empresarial, responsabilidad social corporativa (RSC), transparencia, corrupción (delito financiero), contratación pública

伦理准则和预防利益冲突在打击腐败中发挥的作用

摘要

为打击商业和公共部门中的腐败，伦理准则和预防利益冲突是有效工具，与国家压制和内部管控相辅相成。当前这些“软法”工具的重要性的增加源于社会感知和经济行动者伦理期望的演变。它们（伦理准则和预防利益冲突）将诚信与公正的价值置于首位，这二者组成了打击腐败的两个主要伦理堡垒。它们的特征具有强烈的声明性：准则是意图的声明，预防利益冲突则是公共领导者就个人利益的自发声明。除去这一缺点，它们还在打击腐败一事中发挥了活跃作用。通过业务线划分的实际和具体伦理对员工施压，让其意识到腐败的风险，进而创造一种合规的文化和环境。这些步骤不能阻碍老练的诈骗犯，但却能有效威慑初犯。

两个经济部门证明了这些工具能发挥的重要作用：会计专业人士（审计师和会计）部门，他们可能会偶尔隐瞒其账户中的腐败成果；以及公共采购部门，全球腐败发生的主要场所。

关键词：会计，特许会计师，审计合规，伦理，诚信，商业伦理，企业社会责任（CSR），透明度，腐败（金融犯罪），公共采购

In the fight against corruption, some observers believe that only two types of instruments are legitimate:

- the repressive framework of the state (laws establishing prohibitions, investigations, and penal repression);
- organizations' internal detection procedures (internal audit, internal control, information systems security).

In short, only binding, mandatory (hard) measures would be effective. Preventive, voluntary, and self-regulatory mechanisms, such as codes of ethics and the prudential management of conflicts of interest, would therefore be of little relevance. Presented as a demonstration of good feelings without any real impact, two types of criticism are leveled at them.

The first criticism relates to the natural incompatibility of the ethical order and the economic order. Some economists, such as Milton Friedman¹ and John Kenneth Galbraith, stress that the sole purpose of the firm is profit, whereas regulation and its sanction are the mission of the state. Others go further in their criticism, stating that these mechanisms “instrumentalize ethics to bypass state control and the moral standards established by civil society².”

The analysis that follows seeks to show the usefulness, in addition to other mechanisms, of these soft law instruments, whether they are present in the private sector, where potential corrupters may come from or they are set up in the public sector, where corruption may also be found.

1 Codes of Ethics and Instruments to Prevent Conflicts of Interest: a Response to the Social Demand for Integrity

The core values of public action are the principles of impartiality/objectivity and integrity/probity. These two ramparts are targets, to be destroyed from the point of view of corruption and to be reinforced from the point of view of ethical procedures.

1.1 Corruption: An Attack on the Integrity and Independence of Public Decision-makers

Corruption, broadly defined as the giving of an unjustified advantage to another entity in return for a consideration, can involve both businesses and public authorities. For example, a purchasing manager of a company could broadly be considered to be corrupt if they choose a construction contractor to build the shed their company needs, not because the contractor offers the best value for money, but because they install a free swimming pool in their home. If we restrict the scope of corruption, in the sense of article 433-1 of the penal code, to “persons holding public authority,” it remains a multifaceted crime, as summarized in Table 1 below.

Table 1: The constituent elements of the different types of corruption

Crimes	Characterization option	Authors
Corruption		
Bribery	Being an intermediary	Corrupted/corruptor
Misappropriation of public goods	Tax diversion	
favoritism	Public Offer	

1 Friedman, Milton, *Capitalisme et liberté*, 1962, Paris, Robert Laffont, 1971, p.133.

2 Marzano, Michela, *L'éthique appliquée*, 2010, PUF, p.121.

Illegal interest	Contradiction between private and public interest	
Embezzlement	Stealing public money	Corrupt

Source: Hervé Boullanger

As can be seen, this offence always relates a public benefit (public contract, subsidy, tax relief) awarded, with a pass (distorted call for tenders, non-compliance with award or relief criteria), to a private interest (company, individual) in exchange for a benefit, in kind or financial, for the public official making the decision. The two levels of corruption—grand corruption at the political level and petty corruption at the administrative level (for example to obtain a permit, a contract, a subsidy, etc.)—are of the same nature.

1.2 Codes of Ethics: An Affirmation of Commitment to Integrity

Even if the word *deontology* is relatively new (it is attributed to the utilitarian philosopher Jeremy Bentham³), the antiquity of professional codes of ethics is attested to as early as the Middle Ages. These first codes already transcribed, for this or that corporation (goldsmiths, money changers, skimmers), the common virtues and obligations applicable to the world of work and transmitted since antiquity, such as the loyalty of goods, the fairness of exchanges, personal integrity, and the non-appropriation of social goods. The current rise in power (mainly from the 1990s) of this regulatory tool is due to more recent phenomena:

1. Phenomena due to the evolution of ethical perceptions in society:

- the complexity of the economic interactions that multiply exchanges, and therefore the risks of conflicts of interest between economic, political, and social actors;
- the collapse in the West of the spiritual foundations of ethics, which requires the display of values that “take the place left vacant by the foundations to provide an intrinsic transcendental reference that would make ethics self-sufficient”;⁴
- the disintegration of long careers with the same employer, evident in companies but also in certain national administrations where status regimes are questioned. This evolution distends the spontaneous bond of loyalty between employer and employees, which must therefore be reinforced by ethical rules;
- the rise of cognito-behavioral therapies that consider that one can act

3 Sauve, Jean-Marc, *Conflits d'intérêts et déontologie dans le secteur public*, AJDA 2012 p.861.

4 Morin, Edgar, *La méthode. 6. Éthique*, Points Seuil 2014 .

on the behavior of individuals through techniques of re-education of beliefs in the direction of a better social adaptation.⁵

2. Phenomena due to the evolution of society's expectations of economic actors:
 - scandals with worldwide repercussions in which falsified information, insider trading, a lack of transparency, or chain failures have appeared (Enron in 2001, Worldcom in 2002, Société Générale, Madoff, subprimes, and UBS in 2008, Swiss Leaks in 2015);
 - the demand for sustainable development, which condemns the predation of resources and advocates their responsible management;
 - the multiplication of national (OCLCIFI Tracfin, AFA, ACPR, etc.) and international (IMF, UN, FATF, OECD, ILO, etc.) authorities and non-governmental organizations (e.g., Anticor, Transparency International, Sherpa) that promote the self-regulation of the professions, particularly against corruption.

All of these are “soft laws,” as opposed to laws and regulations with legal binding force, and the texts setting out the values of a public or private entity may be of a very different nature. They could involve:

- values that can be assimilated to principles of action that an entity undertakes to respect (reliability, respect for consumers and clients, innovation, solidarity, diversity in recruitment, entrepreneurial spirit, sense of public service, etc.);
- values of corporate social responsibility (respect for the environment and benevolent human resources management);⁶
- governance values (management and transparency of executive compensation, good practices of the audit committee, independent directors, etc.).

Codes or charters of ethics, which set out recommended and prohibited behavior, may include some or all of these values, but their main feature is the central place given to integrity, as shown in Table 2 below.

Integrity can be defined as “a condition for the use of funds, resources, assets and authorities in accordance with their official intent and in the public interest”.⁷ When measuring the hierarchy of values displayed in organizations, integrity always appears in the five most frequent values.⁸

5 Thanh-Lan Ngo, *La thérapie cognitivo-comportementale - Théorie et pratique*, Gaëtan Morin éditeur 2010

6 Commission européenne 3^{ème} communication sur la RSE, 2011

7 OCDE, *L'intégrité dans les marchés publics*, 2008

8 As expressed by Art. 2.I of the October 2013 Law about Public Servent Transparency

Table 2: The main values of codes of ethics and their philosophical underpinnings

Philosophical values	Practical values
Truth	Transparency (decisions, accounts, interests, etc.) but conversely respect for secrecy (professional reserve and discretion)
Coherence	Congruence between values and behaviors
Honor	Integrity, righteousness, probity, exemplarity
Independence	Impartiality
Humanism	Respect for people (fight against discrimination and harassment)
Teamwork	Conviviality
Attention	Tact, listening, compassion, kindness, courtesy
Responsibility	Customer focus, quality requirements, performance, value creation
Skills	Training, professionalism

Source: Hervé Boullanger

Alongside other integrity violations that may occur in the professional context (tax delinquency, fraud, scams, money laundering, harassment, abuse of corporate assets, etc.), corruption is one of the main risks that codes of ethics are intended to prevent.

1.3 Preventing Conflicts of Interest: Commitment to Independence

As noted above, independence (i.e., neutrality and impartiality) is a central value of codes of ethics. The prevention of conflicts of interest is intended to ensure that this independence is present when an authority takes “an act of office” or exercises “its mission” or “mandate.” It takes into account opposing interests, when one of them could affect the motivation to act on others (i.e., compromise its objectivity, impartiality), or at least give the impression of doing so (this is referred to as the appearance of conflict of interest). It is necessary in any human activity and is widespread in certain professional sectors (medical professions, regulated professions, consulting, coaching, etc.).

In the public sector, it is by definition the antidote to corruption, which is the most successful form of conflict of interest, i.e., the form in which the decision-maker makes a profit from it, i.e., “directly or indirectly, offers, promises, gifts, presents or advantages of any kind.”⁹ Under the qualification of influence peddling or illegal taking of interests, the conflict of interest then enters into the framework of the crime of corruption.

9 Penal Code, 433.1

In recent years, France has strengthened its regulatory arsenal, which is now very comprehensive, to prevent conflicts of interest that may concern elected officials and public servants, including:

- a mechanism for monitoring and verifying asset declarations;
- severe sanctions in the event of non-compliance with these regulations;
- control of this compliance by independent administrative authorities. The High Authority for Transparency in Public Life (HATVP), created in 2013, is responsible for monitoring the asset declarations and declarations of interest of 15,000 public officials, and the civil service ethics commission, created in 1993, is more specifically responsible for “slippage.”

Public officials are now required to immediately put an end to any conflict of interest situations in which they find themselves or could find themselves.

2 The Advantages of These Mechanisms in the Fight Against Corruption

The law of December 9, 2016 on transparency, the fight against corruption, and the modernization of economic life (Sapin II law) reinforces the actions to be implemented to prevent corruption: a register of lobbyists, protection of whistleblowers, the crime of obstruction, etc. The missions it entrusts to the anti-corruption agency also recognize the place to be given to soft law instruments such as the ethics officer, an ethics charter and committee, and mandatory declarations of interest.

2.1 The Contribution of Deontological Codes and Conflict of Interest Prevention Mechanisms in Relation to the Prohibitions and Sanctions Imposed by Positive Law

Codes of ethics and the prevention of conflicts of interest are characterized, compared to repressive police and judicial instruments, by a strong declarative dimension: the codes are declarations of intent and the prevention of conflicts of interest is based on the spontaneous declarations of public leaders who must voluntarily deport themselves when they are led to make a decision that has an impact on their personal interests.

As recalled in Table 3 below, this declarative dimension does not allow them to correct all sources of corruption. However, by creating a culture of ethics and an environment of compliance, they can correct other factors that foster corruption.

There are other advantages of these devices, such as constituting ethics in action, practical ethics. Unlike general ethics or laws, practical ethics deal with concrete situations, and give indications on daily professional practice. The gen-

eral code of conduct is often accompanied by several codes for each profession: purchasing code, sales codes for sales and marketing, IT code for digital use, management charter, code for executives, etc. Different codes are marked by the peculiarities of each professional sector (e.g., bank codes for identity verification, food industry codes for product safety, respect for users in the administration, etc.). They are adapted to the diversity of missions and professions specific to each department and reflect, in each case, the specific dimension of the requirements of probity, integrity, impartiality, and prevention of conflicts of interest that are common to all.

Table 3: Impacts of the ethical framework on the sources of corruption

High impacts	Low impacts
Usual practices in some countries	Lack of policy implementation
Unlimited discretionary power and no counter-powers	Insufficient force of laws
Lack of transparency	Inadequate application instructions, Insufficient income of public control agents
Outdated and unclear procedures and instructions	Deliberate and cunning concealment of determined and unscrupulous accomplices

Source: Hervé Boullanger

The ethical framework may be accompanied by guides or practical indications setting out, based on concrete cases, the dilemmas that stakeholders may find themselves in and providing answers to questions on how to behave, possible compromises, red lines that should not be crossed, or errors that should be avoided. When a new case arises, the structure’s deontologist is called upon to issue a recommendation.

“Applying a standard to a particular case is an extraordinarily complex operation ... and it is not always clear that a particular case should be placed under a particular standard.”¹⁰ For this reason, the codes attempt to resolve specific cases of risk situations in terms of confidentiality, impartiality, integrity, quality, or respect for the individual.

The codes and prevention of conflicts of interest are accompanied, when they function effectively, by procedures for periodic dialogue (meetings led by the deontologist) that allow the most sensitive concrete cases to be analyzed as

¹⁰ Ricoeur, Paul, *Le Juste*, éditions Esprit 2001 p. 217 et s

they arise. Professional ethics are practical situational ethics that require frequent exchanges among managers, compliance officers, and employees to examine the dilemmas encountered.

2.2 The Contribution of Codes of Ethics and Systems for Preventing Conflicts of Interest in Relation to Other Internal Compliance Procedures

Compliance encompasses all mechanisms (strategy and procedures) implemented by organizations to ensure compliance with the applicable rules of law and ethics. Today, these mechanisms, as shown in Table 4 below, pursue three types of objectives. Based on human factors or on technical or IT tools, they help to improve the organization's impermeability to risks of non-integrity, including corruption.

Table 4: The main internal methods of response to corruption risks

Tasks	Response and Detection Techniques
Developing human vigilance	Staff training KYC: Documented knowledge of the economic partners (identity, etc.) Ethics: an ethics officer, a charter, a committee, mandatory declaration of interest One person in charge: an internal correspondent in charge of relations with public law enforcement authorities: Tracfin, AFA External audit: publication of accounts certified by an auditor, anti-fraud audit Alerting: internal warning devices and protection of the warning launchers
Strengthen internal control systems	Description of the processes implemented in the organization Development of a risk map Development of an action plan and risk control plan
Ensuring IT vigilance	S.I. security audit. Intrusion tests Software updates

Source: Hervé Boullanger

The 2017 Euler Hermes study confirms, as it does every year, that the most effective mechanism to prevent situations where probity is breached is to increase

human vigilance (53 percent of cases detected). Preparing, distributing, and sometimes signing codes of ethics and declarations of interests and assets is the best way to raise staff awareness of corruption.

3 Two Examples of an Ethical Framework to Fight Corruption

To understand how an ethical framework that sets out a list of values and organizes the prevention of conflicts of interest is likely to be a bulwark against corruption, it is necessary to examine where it operates in economic sectors that involve public and private relationships. This is the case for the accounting sector, whose mission is to publish reliable figures needed by stakeholders (tax authorities, shareholders, banks, etc.) and the public procurement sector, in which companies are suppliers to the administration.

3.1 The Ethics of Accounting Professionals

As far as the fight against corruption is concerned, the professionals of the figure, i.e., auditors (statutory auditors) and accountants, have a fundamental role to play insofar as no embezzlement or misappropriation is possible without the offenders needing, at one time or another, to conceal in the accounts the illegal financial flows they have generated.

Corrupters and corrupted people need the funds that come out of a public accountant's till and enter without legal basis into a private patrimony to find a pretext in accounting. The solemn oaths taken by the professionals of the accounting profession when they take office and the codes of ethics that they must apply afterwards, under penalty of disciplinary sanctions, constitute guarantees against their participation in corruption. Whether they are active in corruption, i.e., beneficiaries or accomplices, or whether they are deceived through negligence (lack of diligence in their controls), the penalties incurred by these professionals before their disciplinary bodies, in addition to any criminal convictions, are very heavy because of the aggravating nature of perjury to the oath.

As Table 5 below shows, one can be struck by the similarities, in these oaths and codes, between the rules imposed on cipher professionals practicing in the private sector (chartered accountants and auditors) and in the public sector (members of financial courts, such as Cour des Comptes, and regional audit chambers and public accountants).

As can be seen from the values highlighted, these common ethical rules are those that offer the best protection against corruption. This link is obvious for the obligations of integrity, probity, honor, and independence and the denunciation of crimes and misdemeanors, but it is also the case for the two imperatives of secrecy (which protects against the disclosure of information that would be carried out in return for payment) and competence (which protects cipher professionals against attempts by criminals to abuse them, e.g., by means of false documents).

Table 5: Common values in the ethical standards of public and private sector accounting professionals

Values	Comments
Content of the Oath Solemnly Taken	<ul style="list-style-type: none"> • Probity (EC, CAC, CP) • Compliance with laws (EC, CAC, CP) • Loyalty (CP, JF) • Independence (CAC) • Honor (CAC) • Secrecy (JF) • Fulfilling one's duties well (JF) • Dignity (JF)
Independence, Impartiality	Situations that create a conflict of interest are prohibited.
Probity, Integrity	Integrity and honesty are conditions for the practice of the profession. Failure to do so is sanctioned by the judiciary and may result in disciplinary action, up to and including disqualification from practice.
Secrecy, reserve and professional discretion	Number professionals only communicate the information they have to persons legally qualified to know it.
Competence	Continuous training is obligatory.
Denunciation of crimes and misdemeanors	Misappropriations or criminal offenses discovered during the mission must be reported to the public prosecutor.

Source: Hervé Boullanger

As Table 6 below shows, some values are not common to private and public professionals and it is precisely those values that have no impact on the fight against corruption.

3.2 The Case of Public Procurement

Table 7 below summarizes the stages of the public procurement process in which corruption can and does occur on a massive scale around the world. In Europe, the code of public procurement mainly governs the selection phase of candidates, but corruption is also, and increasingly so, practiced in the less visible phase of contract execution (e.g., validation against hidden payment for the delivery of defective work).

In addition to the obligations of transparency and free access to public procurement markets imposed by law, certain good practices in public authorities

Table 6: The values of the ethical standards of number professionals that diverge between the public and private sectors

Themes	Comments
Neutrality	Professionals working in the public sector must refrain from putting forward their political, philosophical, or religious convictions.
Dignity	Professionals working in the public sector must refrain, even outside the service, from any action that would be detrimental to confidence in the institution.
Assistance, courtesy, and fraternity	Professionals in the private sector have to be careful of any act or disloyal words toward a fellow member or likely to tarnish the image of the profession. They endeavor to resolve their differences amicably.
Communication	For private sector professionals, communication actions with respect to third parties are supervised.

Source: *Hervé Boullanger*

Table 7: Ethical risks in the public procurement process

Process steps	Risks	Level of risk
Technical specifications of the requirement	Unnecessary need for the contract, imprecision or excessive criteria of the requirement, lack of transparency for the candidates, lack of effort in sourcing, disclosure of confidential information, hidden possibilities for further contract expansion	1
Selection of candidates	Weighting and ranking of criteria, bid scoring system, technically and legally unjustifiable choice, non-transparent negotiation phase, contractual arrangement unsuitable for the needs	2
Execution of the contract	Poor physical acceptance of the services, artificial inflation of the volume of work, poor quality, absence of sanctions or improper sanctions of the holder: penalties for delay and termination of the contract, non-compliant purchase orders, financial slippage in relation to the initial budget, etc.	1
Data archiving	Losses and missing data, poor traceability of exchanges with the provider	3

Source: *Hervé Boullanger*

ensure ethical purchasing and avoid corruption. They are not mandatory and are only recommended by the European Union. They can be replicated in the private sector, where they are often present.

Firstly, in the area of prevention, purchasing departments have a code of ethics that sets out general principles: dignified, honest, and impartial performance of their duties by the buyer, confidentiality, equal treatment of candidates, respect for the principles of freedom of access to purchasing by suppliers, and purchasing at the best value for money. It also oversees buyer relations with suppliers (sourcing meetings, visits to trade shows). All buyers are invited to sign this charter when they arrive. In addition, purchasing managers must draw up a declaration of interest, but not all buyers. When a buyer leaves a company, whether temporarily or permanently, the company's ethics officers are required to examine their personal situations in order to point out possible conflicts of interest. It is often observed that charters of ethics are not sufficiently known or even signed. The recommended good practice then consists of formalizing and frequently communicating the procedure of deportation or recourse to ethics officers.

Secondly, in addition to codes of ethics and the conflict of interest prevention system, the purchasing departments apply the principles or values listed below, which are not imposed by the public procurement code, but which constitute unquestionably good practice.

Collegiality: this is present when choosing a supplier from among the candidates, but also when developing the expression of needs. The team in charge of the purchasing project meets (contract writer and prescriber at the very least) to share collectively the overall economic and technical analysis (and discuss possible adjustments) of the suppliers' offers, and then consolidate all the scores. The buyer with the contract first has the "technical" value and the "price" value analyzed by separate groups. In this way, the entity compartmentalizes the technical analysis (carried out by the prescribing department) and the financial analysis carried out by the buyer in order to prevent the risk of a technical score being adjusted according to the prices proposed by the candidates (a candidate whose offer is more expensive but technically better could have its technical score raised in order to be retained). The entire analysis is obviously controlled by the line manager and the legal department. Increasingly frequent offer analysis reports now ensure the traceability of this decision-making process. Still too often presented in the form of a simple bid analysis grid or a presentation report without mentioning the identity of the members of the project teams, these reports are gradually becoming more precise (particularly since the abolition of tender commissions in government departments) due to the persistence of the criminal treatment of public contracts.

Centralized management: best practices encourage head offices to supervise and enforce their purchasing guidelines and strategy in subsidiaries. To this

end, there is a growing trend toward giving central purchasing management functional authority over buyers in operating units.

A posteriori control: when the prevention of corruption in purchasing is only ensured by preventive control of conflicts of interest, a periodic ex-post control carried out by a general inspectorate or internal audit department on a sample of contracts may be set up.

Alert: when one wishes to encourage individual responsibility, a regulatory provision can be adopted that specifically transposes for public procurement the provisions of the Sapin II law of December 9, 2016 on the protection of whistleblowers.

* * *

If, as Jean-Jacques Rousseau asserts, “freedom is obedience to the law that one has prescribed for oneself,” the implementation of codes of ethics and instruments to prevent conflicts of interest is a good compromise to control the risks of corruption while ensuring the autonomy and trust of the actors.

The signing of a code of ethics and the filing of declarations of interest and assets solemnize the ethical responsibility of the public authority’s representative and constitute an aggravating factor in the event of the production of a false declaration. These procedures “raise the stakes” for those who may be tempted to become guilty of corruption. They are ineffective in deterring premeditated and resolute bribery, but they are truly effective in limiting acts of corruption committed out of weakness, inadvertence, or cultural habit, which still remain, on a global scale, an all too common category of corruption.