

Abstract

This article explores the purpose of ethical codes in Finnish local government and discusses topics such as the identification of codes and dilemmas, ethical awareness of gifting, the role of codes, and the need for codes. The data is based on the Councillor Survey. The respondents of the survey are members of Finnish municipal councils. The survey is targeted at the 200 biggest municipalities and was distributed to the councillors in November 2012. More than 5,000 individuals received the questionnaire, and almost 1,300 returned it. According to the results of the survey, recognition of ethical codes is low among Finnish councillors. The proportion of councillors who operate without the guidance of codes is remarkable. The councillors are aware what is and what is not acceptable in relation to gifting, and are convinced that they are capable of self-control when it comes to potential violations of integrity. Attitudes towards the role of codes are contradictory. The councillors want more detailed guidance. They nevertheless emphasise that codes should leave room for their own discretion. The need for more regulation by codes is stressed by the councillors. The codes should be targeted for specific issues and elected members should have their own ethical codes.

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Introduction

Finnish central and local governments are traditionally systems that are ruled more by laws than codes. The use of ethical codes in government is a new idea in public sector organisations. Ethical codes played a minor role, whereas the commonly shared values of the welfare state have taken a major role.

Good administration and breaches of integrity are ensured through laws such as the Finnish Constitution, the Local Community Act, the Local Community Civil Servants' Act, the Penal Act, and the Administrative Procedure Act. Finland is known as one of the least corrupt countries in the world. Out of more than 170 countries, Finland has been ranked high in the Transparency International Corruption Perception Index, as shown in Table 1 (Appendix).

Types of grand corruption such as bribery occur relatively rarely in Finnish public administration. Research (Salminen & Ikola-Norrbacka, 2010; Salminen, 2013) indicates that one of the central problems seems to lie in petty forms of corruption, such as favouritism, old boys' networks and maladministration. Trust in politicians and public sector organisations is challenged.

What makes Finland an interesting context for analysing ethical codes? The first remark is that the autonomy of local government with its power of taxation is guaranteed by the constitution of the country. Local authorities are responsible for welfare services such as public health, social care and basic education. As the

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municipalities organise the majority of the welfare services for citizens, it is justified to speak of the welfare municipality (Kröger, 2011).

Additionally, in recent years, more responsibility regarding welfare services provision has been transferred into different private sector actors. The role of public-private partnership is not only increasing, but also becoming more complex. In small local economies these connections may expose double roles in formal decision making positions and cause conflict of interest cases in the public domain. The current local government reform in Finland aims to drastically cut down the number of municipalities. Municipality mergers establish larger administrative units with more financial leverage. The increasing cooperation with the private sector creates new ethically challenging situations.

There exist different policies and solutions for ethics regulation in Finnish local government. The main instruments for regulation are legal control of unethical behaviour and the promotion of good administration. From this premise it is relevant to ask if there is any sense to discuss ethical codes.

Overview of ethical codes and gifting

The scope and contents of the codes are broad. Codes perform different functions. Lawton et al (2013: 98–99) make a list of three types of codes: aspirational, guidance, and regulatory. Codes provide a variety of functions for public administration and public service. Codes promote ethical values and public trust; act as guidelines for ethical conduct; and clarify procedures and indicate sanctions.

As shown in the literature (Plant, 2000; Demmke & Moilanen, 2012: 700; Jørgensen & Sørensen, 2012–13: 73–74; Svava, 2014: 562), there are several purposes for ethical codes. In Lawton's (1998: 88) words the codes are targeted to highlight rights and responsibilities, to promote ethical behaviour and prevent unethical actions, to act as standards when judging unethical behaviour, to be used as an instruction in complicated decisions, and to guide relationships between officials and clients. Ethical codes should be a part of a larger ethics program that helps to implement and internalize values and behavioural expectations. According to Kernaghan (1980: 213) the content of codes as rules reflects the ethical problems encountered by government.

One way to approach codes is through the low and high roads of ethics. The distinction was originally introduced by John Rohr (1978: 51–69). The first approach is called “low road”, because it stresses adherence to agency rules. The second one, “high road”, is based on social equity and the ethics of New Public Administration doctrine. Rohr criticised both and recommended the “middle road”, and suggested “regime values” as a guiding ethos for public service. Values are mainly based on the oath public employees take to the constitution.

In the literature (e.g. Cooper, 2001; Van Wart, 2003: 334; Lawton, 2004: 94; Lewis & Gilman, 2005: 15–17), two distinct types of codes are identified: codes of conduct and codes of ethics. Codes of conduct cover a wider area of organizational practices and employee conduct, whereas codes of ethics are connected to

the ethical behaviour of public officials. Codes of ethics are seen as part of the high road of ethics or the integrity based approach and codes of conduct reflect the low road of ethics or the compliance based approach. The high road of ethics relies on individual responsibility and moral character while the low road of ethics is a path of compliance and it is based almost exclusively on formal agency rules and law.

Plant (2000: 316) calls codes of conduct a “Don’t do this” -approach which is typical for low road approach that emphasizes compliance above all else. Ethics is defined as the right way to act as long as one follows the rule: “If it is legal, it is ethical”. Rules and practices help delegates and officials to stay out of trouble. (Menzel, 2010: 5–8.)

Compliance covers control and oversight. It ensures that public officials retain minimum standards of ethical conduct and legal prohibitions. Public officials are expected to be accountable. In addition to the elements of compliance, delegates and officials need ethical judgments for making decisions. (Lewis & Gilman, 2005: 16; Geuras & Garofalo, 2005: 8.) However, Rohr (1978: 53) remarks that, if ethical behaviour is simply “staying out of trouble” it results in trivial, detailed questions.

Instead of giving specific details, codes of ethics offer broader directions. The demand of internalization is characteristic to the high road approach. (Geuras & Garofalo, 2005: 106–110.) The arguments of Menzel (2010: 5; *ibid*, 2012: 26–27) show that in order to achieve ethical organization a path of compliance is not enough but personal integrity and responsibility is also needed. The high road of ethics is based more on values than on rules. In order to follow the high road, moral character is required, and people are able to distinguish between right and wrong in their actions. Thus, even though rules are helpful in complex situations, they are not enough. Elected members of municipalities should ask themselves what is the right thing to do and they have to learn to handle ethically challenging situations.

The low and high roads are not antithesis of each other. Most codes will combine elements of both. Lewis and Gilman (2005: 17) suggest a third road, a fusion approach. In her article Hejka-Ekins (2001: 89) defines the elements of fusion road by mentioning the following criteria: The fusion road is both legal and normative, and it reflects together legally and ethically right conduct. The content of the fusion road covers on the one hand ethical laws, rules and regulations, and on the other hand, ethical standards and decision-making processes. In Lawton’s (2004) terms as a holistic approach it combines both the compliance and integrity approaches to codes of ethics. The third road relies on formal standards and law and the promotion of individual ethical responsibility.

The second important topic for our analysis is the definition of gifting. The topic is largely discussed in administrative ethics theory. (Stapenhurst & Langseth, 1997: 322; Cooper, 2006: 138; Schultz, 2010.). Generally gifting is discussed as part of all kinds of financial benefits in local policy and government. In the empirical part of this article, the term gifting is used in an excep-

tional manner that is divided into two specific sub-concepts: gifts and hospitality.

According to Davies et al (2009: 414) gifting is defined as follows:

it involves the selection and transfer of something to someone without the expectation of direct compensation, but with the expectation of a return, be it reciprocity, a change in the relationship with the recipient, or a favour or another social or psychological benefit.

Basically, gifting differs from bribing. Gifting works as an alternative language of bribing because gift as a word is considered as normal form of friendship and solidarity. Because of the need to preserve the innocence of the gift, the demand of the reciprocity is vaguer. (della Porta & Vannucci, 2005, 122–123; *ibid* 2012: 84.) Gifts and hospitality are given without any specific request for a favour, which is not typical for bribery. The evident lack of “quid pro quo” is the clearest distinction that separates gifting from bribing (Rose-Ackerman, 1999: 93; Schultz, 2004: 289). In public administration, one central ethical problem exists in situations where outside groups or individuals offer gifting to public officials (Plant, 2013: 200–201).

Research task and data

The goal of this article is to investigate the purpose of ethical codes in Finnish local government. Based on the current research on administrative ethics and survey findings, the analysis is here limited to four ethical topics. The purpose of codes is clarified by asking about a) the identification of codes and dilemmas, b) the ethical awareness of gifting, c) the role of codes and d) the need for codes. The following sections are structured according to these topics.

The data collection is based on the Councillor Survey in Finland in November 2012. The respondents of the survey are members of Finnish municipal councils. The councillors are elected through local elections every four years. The municipal council is the supreme decision making body in a municipality. Councils have several duties: e.g. they are responsible for the activities and finances of the municipality and for the election of members to the municipal decision making bodies.

The respondents of the survey have been working at least four years in local municipal councils (elected in 2008 or earlier). A significant majority of the councillors are ordinary members; while the minority is in leading positions (as chairman, etc.) in their municipalities.

The Councillor Survey is targeted to the 200 (out of 350) biggest Finnish local municipalities. The survey was distributed by email to the members of councils in November 2012. More than 5000 persons received the questionnaire, which was returned by nearly 1300. The response rate is 26 percent. The questionnaire form was distributed in both official languages, Finnish and Swedish.

The respondents were guaranteed total anonymity. Statistical analysis is descriptive and results are presented as straight distributions in Tables 2–6 (Appendix).

In the questionnaire form, the response scale form consists of three alternative choices (yes, no, and I do not know). Although the number of questions is relatively small, the number of respondents is large and relevant as far as it concerns the municipal sector of the country. The survey method focuses on the general view of the state of ethical codes in local governments, but does not allow the revealing of the practices of codes in a single municipality. The sample is extensive and represents the views of councillors of Finnish municipalities.

The research material of the article consists of quantitative and qualitative data. The respondents were granted an opportunity to give open-ended answers as well. In the survey, councillors were active in writing comments and the answers rose to a respectable number of 850. All comments were grouped by their content and direct quotes that are chosen for this article represent typical answers for the councillors. Original comments are in Finnish or in Swedish and they have translated into English.

Codes and dilemmas identified

As indicated above, different classifications of ethical codes are currently in use in public administrations. The basic division concerns the code system where laws (regulation) and values (integrity) are applied in local government practice.

So far all Finnish municipalities are responsible for developing their own ethical codes. Some Finnish municipalities have ethical guidelines but they are not mandatory. However, the Association of Finnish Local and Regional Authorities has given general ethical guidelines for municipalities concerning gifts and hospitality (Circular from the year 2005). As observed, the circular contains features of both low and high road of ethics.

The guidelines of the circular give instructions and regulations about how to behave ethically responsibly. In other words, how to stay impartial and independent, emphasise transparency and trust, follow legislation of duties of municipal officials and avoid bribery. The guidelines advise on how to share the costs of gifting (gifts and hospitality), how to react to offers of events and trips organized by a private company and to refrain from too excessive gifting. The guidelines serve mainly as a recommendation. Few municipalities have their own codes or instructions and, in some cases, broad rules and regulations for the financial benefits.

Still more questions are needed. E.g. Finnish law does not provide explicit guidance on when a gift or hospitality is considered lawful or unlawful (Peurala, 2013: 84). What about the existence of codes particularly in those municipalities who do not have their own ethics programs which are effective enough? (Cf. Beeri et al, 2013).

Councillor Survey will shed light on ethical problems of gifting in local administration. Are there codes at the Finnish municipal level which are identifica-

ble? The first survey questions deal with the existence of ethical codes and dilemmas as shown in Tables 2 and 3 (Appendix).

The main finding of the survey is that most of the municipalities do not seem to have ethical codes. More than 70 % of the respondents do not identify codes or they do not know them. Otherwise, ethical codes are not a completely unknown idea in Finnish municipalities. Personal experience of codes is recognized as well. Nearly 30 % of the respondents say that they have ethical codes that cover gifts, and 20 % share the same opinion about hospitality.

At a first glance, the view is quite pessimistic about the chances of developing responsibilities among the councillors or improving management capacities from an ethical viewpoint. The number of councillors who operate without the guidance of ethical codes is large. The councillors who do not have codes are forced to distinguish between right and wrong, and they have to rely on their own judgment.

The empirical results support this conclusion. Those who do not have codes rely on their commonly shared values (impartiality, trust, transparency) in local municipalities. As the next two comments bring forth, there are many who are satisfied with the current situation and who agree with ethical values and legislation as guiding principles:

In a small municipality sustainable values, good governance, openness and positive control creates a good enough basis of good behaviour.

[...]

I constantly refer to legislation when it comes to giving or accepting bribing. I have my own strict ethical and moral grounds concerning gifts.

The other side of the coin represents dilemmas. Linked with codes, dilemmas refer to choices between moral imperatives and to ethical situations with morally challenging problems.

The survey shows that the councillors do not recognize ethical dilemmas in their municipalities. A large majority express, that they have not perceived any specific dilemmas. This does not mean that Finnish local municipalities have not recognized dilemmas at all, because 12 % of respondents have faced problematic situations with gifts and 16 % with hospitality. Even though these figures might seem low, this observation should be taken seriously.

In the open-ended comments the councillors state that there exist integrity violations, such as old boys' networks, nepotism and greasing but they have not perceived integrity violations themselves. In other words it is a question of "I have not done anything wrong but I know others do" -attitude. One explanation

for this is that the respondents considered that they do not hold such important government positions that somebody would try to influence them in an unethical way. The following comments highlight the complex situation:

For an ‘average’ councillor the questions of gifting are probably quite academic, because such situations seldom occur.

[...]

For me this is not a problem [gifts and hospitality]. I have never been in a high ranking position.

[...]

After my long (more than 20 years) career as councillor of my municipality I have never heard about ethical codes or instructions. I think they might be helpful in our work.

It is hard to find one particular reason for the low recognition of dilemmas. The lack of codes reveals something about the councillors’ reactions. This is explained by the fact that many of the councillors do not even realize gifting as an ethical problem, or the councillors do not recognize such a situation.

Awareness of gifting

As presented in Table 4 (Appendix), the councillors were asked the questions about their awareness about what kind of gifting they are allowed to give or accept. Awareness refers to whether the councillors are conscious of the conditions and consequences of giving and accepting gifts and hospitality in their organisations. Generally ethics serves as a tool for solving complicated moral dilemmas, and particularly ethics training plays an important role in helping to increase the ethical awareness of the problems at hand. Simple principles are usually hard to apply, especially when ethical problems are messy and complex (Rossy, 2011: 36.).

The questions of the survey did not make any clear difference between giving and accepting gifts and hospitality, but covered both. Zimmerman (2001: 223) brings up a crucial question: “Problems of ethics most often involve acceptance of a favour or a gift”. The open-ended responses of the survey were in line with Zimmerman’s comment. According to the views of Finnish councillors accepting was considered much more problematic topic than giving gifts and hospitality.

According to the results, a clear majority of the councillors respond that they know what kind of gifts and hospitality they are allowed to give or accept (57 %

and 73 %). In Finnish society different forms of hospitality are a widely and publicly discussed topic, and this explains that the municipal decision makers are familiar with the issue.

When making decisions the councillors have to be morally and ethically aware so they are able to recognize the moral nature of the situation in order to make morally right decisions (Butterfield et al, 2000: 982). We assume that awareness increases if codes are a part of a municipal ethics program. One of the respondents makes the following remark:

For me the rules are clear, but commonly shared guidelines are definitely needed, so that even those who tend to bend their morals know where the line of what is acceptable is drawn.

The role of codes

Denhardt and Gilman (2007: 99–101) discuss different alternatives for gifting (gift policy). The first option is zero-gift policy that disallows all acceptance of gifting for public officials. This creates a problem with flexibility and causes awkward situations when public officials interact with citizens or business sector representatives. The second alternative is to permit gifts of minimal value. This provides some leeway for public officials. The third alternative is to make gifting more transparent. This alternative demands a disclosure of all accepted gifting to a third-party review.

In the survey two questions were posed about the role of codes (Table 5 in Appendix): monetary limits for gifting and leaving room for the own discretion of councillors.

The empirical results quite clearly indicate that the Finnish councillors want specific guidelines that are reminiscent of codes of conduct. Although more than half of them (63 %) want monetary limits for gifts they do not share the opinion of a zero-gift policy. This means that codes should act as concrete instructions. They should not only include values or abstract definitions of how to act, but also concrete guidance on how to behave when giving or accepting gifts and hospitality.

According to the survey's open-ended comments an acceptable gift is valued from 50€ to 100€. Acting without codes becomes problematic as one respondent remarks:

It is clear that the financial situation of councillors does have some impact on the 'effectiveness' of the gift, e.g. for me 50 euros is a large sum, but allowing one to use one's own discretion can lead to a slippery slope, where assumptions can be made if someone has influenced the decision making. Even the reason of how citizens perceive this is enough to change the system.

More than half of the councillors rely on their own discretion, as was expected. Again, the councillors take a stand for common sense. Otherwise the opposite opinion is relatively high (34 %). To some degree this indicates uncertainty among the councillors. One may argue that a turbulent and complex decision making context in the future calls for more ethical rules and rule-based management.

The results seem to be contradictory. On the one hand, the councillors want particular codes. On the other, they believe that ethical codes should leave room for their own discretion. The councillors share the opinion that too strict ethical codes will make normal interaction with business life too complicated. The ethical codes should neither include sanctions nor excessive legal restrictions. In the theoretical framework of the low and high roads of ethics (see e.g. Lewis & Gilman, 2005), this underlines that the municipal decision makers tend to follow the third alternative – the fusion road. The next comments summarize the discussion:

Common sense is needed, but instructions could provide a framework.

[...]

Individuals' own discretion is always needed, but if the instructions are sufficient, flexible and delimited, that should be enough.

[...]

Councillors should also be able to stay in touch with the representatives of the business life. Otherwise, for example, the handling of economic development policy is almost impossible.

The need for codes

The last section is targeted on the discussion of the need for ethical codes. Do the councillors require codes or do they request even more codes? In Table 6 (Appendix) three questions were set: the need for codes for both gifts and for hospitality, and the need for more ethical guidance.

Concerning codes one crucial question is that codes help those officials who already act ethically. Those who behave unethically remain unethical regardless of the codes. (Menzel, 2012: 87; Gilman, 2014: 571.) Research indicates that in local governments financial benefits cause a sense of dependency and indebtedness, lead to conflicts of interest, and hurt objectivity.

The lack of uniformity is a problem with municipalities. There is a need to strengthen the so-called soft law methods of good governance, especially ethical

codes (Pöysti, 2010: 157). Ethical codes are needed, because they supplement the law in a way that they give more detailed guidelines for public officials in their daily work and help to clarify whether a gift might be a bribe (Peurala, 2012: 12). In Finland codes have become more relevant and integrity violations are dealt through internal control by municipal auditing and performance evaluations (Ikola-Norrbacka et al, 2010: 79).

Attitudes toward ethical codes are usually positive among elected and appointed public officials (Menzel 2012: 87). Our results indicate the same. Among the councillors approximately 70 % of the respondents favour ethical codes that are designed for their needs. This is also visible in the open-ended comments. The following remarks reveal the essence of the problem:

Due to the growth of jurisprudence in the last few years, elected councillors should have more specific guidelines as their support.

[...]

Yes we need them [ethical codes] and quickly. Old boys' networks are a reality.

[...]

There should be clear ethical guidelines that can be easily implemented and enforced. This way we can get rid of pointless presumptions.

The resistance of own codes and more guidance is low. More than 60 % support the statement that more ethical guidance concerning hospitality is required. Even though the councillors have not faced any ethical dilemmas they still relate positively towards codes. The findings support the basic understanding that exceptional ethical problems increase the need for codes.

Codes should not be there just for the reason of disentangling ethical dilemmas. In an ideal situation codes are helpful to prevent unethical actions. Legal regulations are not always sufficient. Several councillors report that they themselves know the legal expectations but are not convinced of the knowledge of others, as emphasized by this one respondent:

In order to avoid 'suspicious' behaviour, ethical instructions might be useful. I feel like everybody does not seem to understand the responsibility of elected councillors that is determined in The Local Community Act.

Our study supports the conclusion that both approaches are useful: the high and low roads of ethics, but with some restrictions. The study shows that the actors of Finnish local governments seem to prefer a more holistic approach to ethical codes. Clear instructions are required but they should leave room for their own discretion.

Concluding note

This article discusses the purpose of ethical codes in the context of Finnish local government. In administrative ethics framework, such topics as the identification of codes and dilemmas, ethical awareness of gifting, the role of codes and the need for codes were analysed in more detail. The empirical data was collected by survey method in the end of 2012. The figures of the Councillor Survey are reported in the Appendix of the article.

The research setting of the study caused methodological limitations. First, to be able to explain thoroughly the purposes of an ethical code, the coverage of the issues of the survey questions remained relatively narrow. This is the price of the sufficient response rate. In turn, fortunately the open-ended responses covered a large variety of opinions and considerations of codes and gifting. Secondly, while the quite sensitive topic is taken into account, it is possible to assume that some of the respondents of the survey might have given socially acceptable responses. Either the ethical problems are entirely 'hidden' or they are not 'visible' enough among the local government delegates. As was realized, in a low corruption country it is hard to obtain clear evidence of ethical codes that are related to different wrongdoings in gifting.

How to understand the sense, role and need for ethical codes in local government? The article's main findings provide a few more interpretations of code-based government and guidance, self-control and discretion and use and purpose of codes, as follows: So far, with gifting problems, the Finnish local government is not ruled by ethical codes. The recognition of codes is low among the councillors. The amount of municipal delegates who operate without the guidance of ethical codes is remarkable. One may suppose that the absence of dilemmas is connected to the lack of codes.

We agree with Menzel (2012) that both rules and personal integrity are necessary in handling ethically challenging situations. To be able to maintain legally and ethically high standards in local government, the relationship between the organisation and the individual is essential (Hejka-Ekins, 2001: 89). Appointed and elected public officials need support from the municipal administration.

The survey findings prove mostly that decisions on gifting and other financial benefits are grounded on the considerations of individual integrity. But there is also evidence from the Finnish case that more guidance and codes are needed. One may argue that in public organisations more personal responsibility leads to less regulation and vice versa.

According to the survey research, the councillors are convinced that they are capable of self-control when it comes to wrongdoings in gifting and to other

potential integrity violations. They are aware what is and what is not acceptable in gifting. The attitudes towards the role of codes are contradictory. Even though the councillors want more detailed guidance, they still emphasize that codes should leave room for their own discretion. The councillors fear that too restrictive codes might complicate the interaction with the actors of private sector.

As a result of the global trends of new local governance, types of totally new codes are emerging as well. Increased interplay between public, private and voluntary sectors in local service provision, post-NPM governing and municipal mergers bring about the fact that the old municipal code system becomes questionable. Concerning the ethics framework of Finnish public administration two questions are important. First, should responsibilities, obligations and views of moderate behaviour be redefined for the use of new local governance? Secondly, are codes of public service ethos required for the future development of local administration?

The need for more regulation by ethical codes is stressed by the councillors. The findings back up the argument that elected public officials respond positively towards ethical codes (Menzel, 2012: 87). The elected members should have their own codes and the codes should be targeted for specific issues. We argue that in preventing integrity violations codes are often more particular and flexible than laws and other legal instructions. In situations where municipal changes are complex and rapid – as they often seem to be – ethical codes should be adopted and favoured instead of strict regulation.

How to develop the code-based local government in the future? In the Finnish society of today, ethical codes of local government are publicly discussed in a friendly and constructive atmosphere, and the development work has gained strong political support. It is quite commonly understood that well-defined and carefully planned codes strengthen local democracy and support openness and trustworthiness in decision making and management.

The fusion road for the Finnish local government requires both clear and flexible rule-based administration and high integrity among all actors. When developing a code system in practice, different variations of the fusion road (cf. Rohr, 1978; Hejka-Ekins 2001) make sense in the local governments of such countries which have adequately similar features with the Finnish public administration.

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Appendix

Table 1. Corruption Perception Index 2011–2015, Finland’s scores and ranking (Transparency International)

Year	Score	Rank
2015	90	2
2014	89/100	3
2013	89/100	3 (Joint rank)
2012	90/100	1 (Joint rank)
2011	9.4	2 (Joint rank)

Table 2. The existence (identification) of codes: the views of the councillors (N =1280).

	Yes %	No %	I do not know %	Total %
Gifts (n =1248)	27	37	36	100
Hospitality (n =1256)	20	42	38	100

Table 3. The existence (identification) of dilemmas: the views of the councillors (N = 1280).

	Yes %	No %	I do not know %	Total %
Gifts (n = 1250)	12	84	4	100
Hospitality (n = 1260)	16	81	3	100

Table 4. Awareness of giving and accepting gifts and hospitality: the views of the councillors (N = 1280)

	Yes %	No %	I do not know %	Total %
I know what kind of gifts I am allowed to give or accept (n = 1264)	57	34	9	100
I know what kind of hospitality I am allowed to give or accept (n = 1258)	73	18	9	100

Table 5. Role of codes: the views of the councillors (N = 1280)

	Yes %	No %	I do not know %	Total %
Ethical codes should include monetary limits for gifting (n = 1262)	63	28	9	100
Ethical codes should leave room for own discretion (n = 1262)	54	34	12	100

Table 6. Need for codes: the views of the councillors (N =1280)

	Yes %	No %	I do not know %	Total %
Elected members of municipal councils should have their own ethical codes for gifts (n =1261)	70	24	6	100
Elected members of municipal councils should have their own ethical codes for hospitality (n = 1258)	73	22	5	100
More ethical guidance concerning hospitality is required (n =1256)	64	28	8	100