

Independent Reporting Mechanism (IRM): Norway End-of-Term Report 2016–2018

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Overview: Norway

Independent Reporting Mechanism (IRM) End-of-Term Report 2016–2018

The second year of Norway's third action plan saw a significant shift from substantial to full completion of commitments. Among the achievements are the launch of a new portal for electronic public records, a new web-portal for better accessibility of financial information and a proposed legislation in the parliament to establish a public register for ultimate beneficial ownership.

The Open Government Partnership (OGP) is a voluntary international initiative that aims to secure commitments from governments to their citizenry to promote transparency, empower citizens, fight corruption, and harness new technologies to strengthen governance. The Independent Reporting Mechanism (IRM) carries out a review of the activities of each OGP-participating country. This report summarizes the results of the period from July 2016 to August 2018 and includes relevant developments up to September 2018.

The Department of ICT Policy and Public Sector Reform at the Ministry of Local Government and Modernization (KMD) is in charge of OGP in Norway. The commitments in the third action plan involved implementation activities in eight different ministries. Consultation with civil society and the OGP Council has taken place, but to a limited degree. The structure of the OGP council will remain the same for the foreseeable future, but the OGP council has not met in 2018 as none of the members stood for re-election. New members are yet to be appointed.

At the time of writing (1 October 2018), no government end-of-term self-assessment report had been published, and the government's fourth action plan was under development.

A draft of the fourth action plan with eight suggested commitments was published on 4 October 2018. The draft and information obtained from the government point of contact indicate that two commitments are continuations of commitments from the third action plan: Based on the new electronic public records (commitment 2 in the third action plan), it is suggested to develop ways in which municipalities publish electronic journals. Further, the Ministry of Finance will likely have a commitment related to establishing a register for Ultimate Beneficial Ownership (UBO), based on the law proposal submitted to parliament (commitment 9 in the third action plan).¹

Table 1: At a Glance

	Midterm	End-of-term
Number of Commitments	9	
Level of Completion		
Completed	1	5
Substantial	3	1
Limited	5	3
Not Started	0	0
Number of Commitments with...		
Clear Relevance to OGP Values	8	8
Transformative Potential Impact	2	2
Substantial or Complete Implementation	4	6
All Three (⊕)	1	2
Did It Open government?		
Major	1	
Outstanding	0	
Moving Forward		
Number of Commitments Carried Over to Next Action Plan	1	

¹ The draft action plan (in Norwegian), https://open.regjeringa.no/files/2018/10/Innspill_forpliktelser_handlingsplan4.pdf. Additional information in telephone interviews with PoC Tom Arne Nygard, KMD, 25 and 28 September and 2 October 2018.

Consultation with Civil Society during Implementation

Countries participating in OGP follow a process for consultation during development and implementation of their action plan. The consultation process during implementation has mainly been through the OGP council, which has convened several times in 2016 and 2017, including twice with the implementing ministry, KMD. There is an apparent lack of interest among CSOs in Norway to participate, and in interviews carried out by the IRM researcher it has been suggested that this is due to three factors: firstly, the format in which KMD organized and invited CSO participation is not seen as relevant and inclusive.¹ For the upcoming implementation cycle, the government has initiated and facilitated for improved stakeholder consultations.² Secondly, some CSOs find it hard to prioritize spending time on such consultations, possibly at the behest of more urgent work.³ Thirdly, several CSOs are involved in consultations with relevant implementing agencies outside of the OGP framework. (The Norwegian Press Association has, for instance, met with implementing agencies for commitments 2 and 4⁴ outside of the OGP framework.)

CSOs and OGP Council members argue that the government does not sufficiently prioritize OGP and related efforts. To signal stronger political will and ambition, the OGP Council has on several occasions argued that the Office of the Prime Minister ought to be the implementing office in charge of the OGP action plan rather than KMD.⁵

Table 2: Consultation during Implementation

Regular Multistakeholder Forum	Midterm	End-of-Term
1. Did a forum exist?	Yes	Yes
2. Did it meet regularly?	Yes	Yes

Table 3: Level of Public Influence during Implementation

The IRM has adapted the International Association for Public Participation (IAP2) “Spectrum of Participation” to apply to OGP.⁶ This spectrum shows the potential level of public influence on the contents of the action plan. In the spirit of OGP, most countries should aspire for “collaborative.”

Level of Public Influence during Implementation of Action Plan		Midterm	End-of-Term
Empower	The government handed decision-making power to members of the public.		
Collaborate	There was iterative dialogue AND the public helped set the agenda.		
Involve	The government gave feedback on how public inputs were considered.		
Consult	The public could give inputs.	✓	✓
Inform	The government provided the public with information on the action plan.		

No Consultation	No consultation		
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About the Assessment

The indicators and method used in the IRM research can be found in the IRM Procedures Manual.⁷ One measure, the “starred commitment” (★), deserves further explanation due to its particular interest to readers and usefulness for encouraging a race to the top among OGP-participating countries. Starred commitments are considered exemplary OGP commitments. To receive a star, a commitment must meet several criteria:

- Starred commitments will have “medium” or “high” specificity. A commitment must lay out clearly defined activities and steps to make a judgment about its potential impact.
- The commitment’s language should make clear its relevance to opening government. Specifically, it must relate to at least one of the OGP values of Access to Information, Civic Participation, or Public Accountability.
- The commitment would have a “transformative” potential impact if completely implemented.⁸
- The government must make significant progress on this commitment during the action plan implementation period, receiving an assessment of “substantial” or “complete” implementation.

Starred commitments can lose their starred status if their completion falls short of substantial or full completion at the end of the action plan implementation period.

In the midterm report, Norway’s action plan contained one starred commitment. At the end of term, based on the changes in the level of completion, Norway’s action plan contained two starred commitments.

Finally, the tables in this section present an excerpt of the wealth of data the IRM collects during its reporting process. For the full dataset for Norway, see the OGP Explorer at www.opengovpartnership.org/explorer.

About “Did It Open Government?”

To capture changes in government practice the IRM introduced a new variable “Did It Open Government?” in end-of-term reports. This variable attempts to move beyond measuring outputs and deliverables to looking at how the government practice has changed as a result of the commitment’s implementation.

As written, some OGP commitments are vague and/or not clearly relevant to OGP values but achieve significant policy reforms. In other cases, commitments as written appear relevant and ambitious, but fail to open government as implemented. The “Did It Open Government” variable attempts to capture these subtleties.

The “Did It Open Government?” variable assesses changes in government practice using the following spectrum:

- Worsened: Government openness worsens as a result of the commitment.
- Did not change: No changes in government practice.
- Marginal: Some change, but minor in terms of its effect on level of openness.
- Major: A step forward for government openness in the relevant policy area, but remains limited in scope or scale.
- Outstanding: A reform that has transformed “business as usual” in the relevant policy area by opening government.

To assess this variable, researchers establish the status quo at the outset of the action plan. They then assess outcomes *as implemented* for changes in government openness.

Readers should keep in mind limitations. IRM end-of-term reports are prepared only a few months after the implementation cycle is completed. The variable focuses on outcomes that can be observed in government openness practices at the end of the two-year implementation period. The report and the variable do not intend to assess impact because of the complex methodological implications and the time frame of the report.

¹ Interview with OGP Council members Guro Slettemark and Joachim Nahem, 24 November 2017.

² On 19 June 2018 the government organized a seminar devoted to the development of the fourth action plan. Participation from civil society was relatively broad, and the format was adjusted to be more inclusive than before. The IRM researcher participated to observe how the meeting was carried out. A Norwegian summary of the consultation, <https://open.regjeringa.no/nyheter/oppsummering-fra-ogp-seminar-19-juni-2018/>

³ Telephone interview with Mona Thowsen, Publish What You Pay Norway, 30 November 2017.

⁴ Interview with advisor Kristine Foss, Norwegian Press Association, 5 December 2017. See also <http://presse.no/offentlighet-nyhet/pressens-offentlighetsutvalg-apne-data/> about a meeting the Norwegian Press Association held with state secretary Paul Chaffey in Ministry of Local Government and Modernization regarding the new Electronic Public Records (commitment 2).

⁵ Statement from representatives from three CSOs and the outgoing OGP Council, sent by e-mail to the IRM researcher 15 November 2018.

⁶ http://c.ymcdn.com/sites/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

⁷ IRM Procedures Manual, <http://www.opengovpartnership.org/about/about-irm>.

⁸ The International Experts Panel changed this criterion in 2015. For more information, visit <http://www.opengovpartnership.org/node/5919>.

Commitment Implementation

General Overview of Commitments

As part of OGP, countries are required to make commitments in a two-year action plan. The tables below summarize the completion level at the end of term and progress on the “Did It Open Government?” metric. For commitments that were complete at the midterm, the report will provide a summary of the progress report findings but focus on analysis of the ‘Did It Open Government?’ variable. For further details on these commitments, please see the Norway IRM progress report (2018). The action plan is organized within three different thematic areas. Commitments 1 – 7 address public integrity, commitment 8 addresses effective management of natural resources, and commitment 9 addresses corporate accountability.

Table 4: Assessment of Progress by Commitment

Commitment Overview	Specificity				OGP Value Relevance (as written)				Potential Impact				Completion		Midterm	Did It Open Government?					
															End-of-Term						
	None	Low	Medium	High	Access to Information	Civic Participation	Public Accountability	Technology & Innovation for Transparency & Accountability	None	Minor	Moderate	Transformative	Not Started	Limited	Substantial	Completed	Worsened	Did Not Change	Marginal	Major	Outstanding
1. User orientation				✓		✓				✓					✓				✓		
2. Electronic Public Records (OEP)			✓		✓			✓			✓				✓				✓		
3. Environmental information transparency			✓		✓					✓				✓				✓			
🚩 4. Financial data disclosure				✓	✓			✓			✓				✓					✓	
5. Transparency of rainforest funds			✓		✓						✓			✓				✓			
6. State employees' ownership of shares				✓	Unclear						✓					✓		✓			
7. Freedom of expression promotion		✓			✓					✓				✓				✓			
8. Country-by-country reporting		✓			✓					✓				✓					✓		

9. Register of ultimate beneficial ownership

			✓		✓								✓		✓					
												✓				✓				

I. User orientation

Commitment Text:

Background: Better knowledge of the user's situation and experience of public services can make the services more accurate, relevant and effective. The government therefore wants, as part of the priority area "A simpler daily life for most people", that the public administration shall work more user-oriented.

Status quo or problem/issue to be addressed: The public administration shall be more user-oriented than today

Main Objective: A simpler daily life for most people.

Brief Description of Commitment: Instructions (called "common routing") from the government to all ministries: In all award letters to government enterprises, the ministries shall include an instruction that the enterprise shall, among other things, survey the users' perception of the enterprise (refer also to "Ambition").

Ambition: All state agencies shall: a) Survey how the users perceive the enterprise b) Assess the results of the survey c) Optionally initiate actions to follow up on a) and b) d) Report on the outcome of a) - c) in the Annual Report for 2016 The "Users" can be citizens, the voluntary sector, labour and business interests, local government, other government agencies or other sections of the enterprise, including politicians. Whoever is considered the "user" can therefore vary. Further details are provided in Circular no. H-14 / 2015.

Responsible institution: Ministry of Local Government and Modernization

Supporting institution(s): The Ministries and all government enterprises

Start date: 1 January 2016

End date: Not specified

Commitment Overview	Specificity				OGP Value Relevance (as written)				Potential Impact				Completion		Midterm		Did It Open Government?				
	None	Low	Medium	High	Access to Information	Civic Participation	Public Accountability	Technology & Innovation for Transparency & Accountability	None	Minor	Moderate	Transformative	Not Started	Limited	Substantial	Completed	Worsened	Did Not Change	Marginal	Major	Outstanding
I. Overall				✓		✓				✓					✓				✓		

Commitment Aim:

In 2015, the Ministry of Local Government and Modernization (KMD) instructed all ministries to ensure that their underlying state enterprises carried out end user surveys for the fiscal year 2016. Prior to 2016, only 50 percent of state enterprises carried out such surveys. This commitment aimed to improve public services by obtaining public feedback, as well as following up and reporting on outcomes.

Status

Midterm: Substantial

At midterm, this commitment was substantially implemented. A random sample of award letters and annual reports indicates that award letters provide instructions for carrying out user surveys. The

survey results seem to be useful and an important first step to improve user orientation. For more information, please see the 2016–2017 IRM midterm report.

End-of-Term: Substantial

A report published by the Agency for Public Management and eGovernment (Difi) in December 2017¹ surveyed all annual reports (from 171 state enterprises) and found that all but seven instruction letters mentioned the instruction to carry out end user surveys, and that 84 percent of state enterprises have carried these out. Among those that have not carried out surveys, the majority have less than 50 employees and are related to areas such as conflict resolution and the judiciary.² Difi has not disclosed findings from specific end user surveys, but individual state enterprises have assessed the results of their surveys and reported to their funding ministry. The Difi report indicates that the commitment is implemented to a substantial degree.

Did It Open Government?

Civic Participation: Marginal

The commitment as implemented has been an incremental yet positive step in terms of providing opportunities to the public to influence development of services. Since the results of user surveys have not been publicly disclosed, it is unclear what specific feedback has been received, what measures have been taken to follow up and how it has changed overall service delivery. According to Difi's assessment, findings from end user surveys are now better integrated and, to an increasing degree, taken into account in the development and management among state enterprises.³ At face value, this implies a positive step toward increased end user orientation in those state enterprises that did not do it regularly prior to the action plan.

At the time of writing this report, the Ministry of Local Government and Modernization has noted that the results of this commitment are feeding into the government strategy for digitalization of the public sector, with a strategy document expected in the first half of 2019.⁴

Carried Forward?

This commitment will not be carried forward into the fourth action plan.

¹ Difi report 2017-11 (in Norwegian), <https://www.difi.no/rapport/2017/12/hva-er-status-brukerrettingen-i-staten-na>

² Ibid., pp 4-5

³ Ibid., p 25

⁴ According to commitment PoC Ola Grønning, Ministry of Local Government and Modernization, email to IRM researcher, 10 October 2018.

2. Electronic Public Records (OEP)

Commitment Text:

Background: KMD is preparing a new publication of the OEP solution. This will reduce time consumption and provide easier access for those outside the public administration system (full text publication). A start-up grant has already been allocated.

Status quo or problem/issue to be addressed: The Electronic Public Records (OEP) has been a success since the ministry launched OEP in 2010 as a joint publishing solution for the public for public records on the internet for state enterprises.

Main Objective: A new OEP solution shall safeguard requirements for information security in a more satisfactory manner in the future and will be able to accommodate larger amounts of data. There will also be a goal that a new OEP solution will eventually streamline the work processes in the public administration connected to the work with transparency processing.

Brief Description of Commitment: Develop a new system solution for OEP to improve the security in OEP, streamline work processes in the public administration and streamline the transparency work. A new solution with better capacity to accommodate larger amounts of data and with a new technical solution that will provide enhanced search features and improved user experiences.

Responsible institution: Ministry of Local Government and Modernization

Supporting institution(s): Ministry of Justice

Start date: Not specified

End date: Not specified

Commitment Overview	Specificity				OGP Value Relevance (as written)				Potential Impact				Completion		Midterm		Did It Open Government?				
															End-of-Term						
	None	Low	Medium	High	Access to Information	Civic Participation	Public Accountability	Technology & Innovation for Transparency & Accountability	None	Minor	Moderate	Transformative	Not Started	Limited	Substantial	Completed	Worsened	Did Not Change	Marginal	Major	Outstanding
2. Overall																					

Commitment Aim:

This commitment aims to provide an improved technological interface for electronic public records. Although Norway has a progressive legal framework on access to information, practices among ministries and state agencies vary significantly.¹ The new solution is meant to improve the security of records, and to streamline work processes in public administration to accommodate larger amounts of data, new enhanced search features, and improved user experiences.²

Status

Midterm: Substantial

This commitment was substantially completed after the first year of the action plan, as the beta version of the new solution became available in July 2017, including Oslo Municipality in addition to state agencies and ministries. For more information, please see the 2016–2017 IRM midterm report.

End-of-Term: Complete

The new portal, called elnnsyn, was launched in February 2018. It includes electronic public records from government enterprises and the Oslo Municipality.³ elnnsyn allows for full-text documents to be published directly, but it is up to the discretion of the various government entities using the tool to decide whether to publish the documents or not. So far, it is only the Agency for Public Management and eGovernment (Difi) that publishes full-text documents directly. Due to the risk of unauthorized and automated web harvesting, elnnsyn restricts the number of hits provided to regular users for any given search phrase.⁴ Difi plans to introduce a two-tier system of access to elnnsyn, which would allow journalists to use elnnsyn without facing these limitations. However, the Norwegian Press Association would have wanted everyone using elnnsyn to have full access, rather than privileged access for journalists only.⁵

Did It Open Government?

Access to Information: Marginal

This commitment represents an improvement on the old public electronic records system. The new public electronic records portal has introduced the possibility for full-text publication, thus the government has provided a solution that may lead to improved access to information. However, so far, the general uptake among ministries and agencies is meagre. The IRM researcher has only been able to verify that Difi itself uses this feature. The effect on access to information is therefore a positive step forward but, at the time of writing, considered limited in scope.

Carried Forward?

The next action plan is likely to include a commitment about municipalities using elnnsyn.⁶

¹ The report, Dokument 3:10 (2016–2017) Riksrevisjonens undersøkelse av arkivering og åpenhet i statlig forvaltning (available in Norwegian only), is available for download ,

<https://www.riksrevisjonen.no/presseom/Pressemeldinger/Sider/ArkiveringStatligForvaltning.aspx>.

² Telephone interview with senior advisor Stein Magne Os, Difi, 11 December 2017.

³ The slightly delayed launch occurred 5 February 2018, <https://www.einnsyn.no/sok>.

⁴ Telephone interview with Stein Magne Os, Difi, 8 December 2017, and 28 September 2018.

⁵ Interview with advisor Kristine Foss, Norwegian Press Association, 5 December 2017, and 28 September 2018.

⁶ Telephone interviews with PoC Tom Arne Nygard, KMD, 25 and 28 September and 2 October 2018.

3. Transparency regarding environmental information

Commitment Text:

Status quo or problem/issue to be addressed: Lack of knowledge about and use of the Environmental Information Act relating to the right to environmental information and participation in decision making processes relating to the environment [Environmental Information Act] of 9 May 2013 no. 31.

Main Objective: Improved knowledge and use of the Environmental Information Act

Brief Description of Commitment: Improved knowledge and use of the Environmental Information Act.

Measure: Prepare guides; Internal courses at the Ministry.

Relevance: Increased knowledge about and wider use of the Environmental Information Act, both by the public and by the public administration, will result in increased transparency and engagement and will help to improve legislation, policies, governance, and thereby also the environment

Ambition: The Environmental Information Act is well known. It is used in accordance with its purpose: to ensure public access to environmental information and thereby make it easier for individuals to contribute to protecting the environment and to safeguard against health hazards and environmental degradation. This makes it easier to influence public and private decision-makers on environmental issues and it promotes public participation in decision-making processes that affect the environment.

Responsible institution: Ministry of Climate and Environment

Supporting institution(s): Public authorities handling environmental information (none specified)

Start date: 2014

End date: 2017

Commitment Overview	Specificity				OGP Value Relevance (as written)				Potential Impact				Completion		Midterm End-of-Term		Did It Open Government?				
	None	Low	Medium	High	Access to Information	Civic Participation	Public Accountability	Technology & Innovation for Transparency & Accountability	None	Minor	Moderate	Transformative	Not Started	Limited	Substantial	Completed	Worsened	Did Not Change	Marginal	Major	Outstanding
3. Overall																					

Commitment Aim:

To promote better knowledge of the Environmental Information Act (2003) within public administration and among the public, the government has committed to improving information about it on the website, www.regjeringen.no, developing relevant guidelines, and providing courses for public authorities.

Status

Midterm: Limited

The commitment had made limited progress at midterm. There was no indication on the government website that information regarding the act had been changed in any way since 13 January 2014.¹ Development of the act's guidelines was delayed, and was expected to be out for public consultation by the end of 2017. No specific reason for the delay was provided in the self-assessment, or in the interview with the commitment's PoC.² For more information, please see the 2016–2017 IRM midterm report.

End-of-Term: Limited

Since the progress report, no specific activity has been carried out related to this commitment. The government still intends to develop guidelines but has no plan for when these will be published.³ Courses for public officials are contingent on the publication of the guidelines.

Did It Open Government?

Access to Information: Did Not Change

No new information has been provided on the government website since 2014 and there is no publicly available evidence that access to environmental information has been improved in practice. The limited implementation of this commitment has not led to any change in government practices on improving understanding and access to information on the act.

Carried Forward?

This commitment is not carried forward, but according to the Ministry representative it is expected that the government will finish and distribute act related guidelines as soon as possible.

¹ The government information this refers to, https://www.regjeringen.no/no/dokument/dep/kld/lover_regler/rett-til-miljoinformasjon/id445355/. This website is checked by waybackmachine.org, and there are no changes within the action plan period. This is also confirmed in a telephone interview with the commitment PoC Beate Berglund Ekeberg, Ministry of Climate and Environment, 15 November 2017.

² Ibid.

³ Telephone interview with commitment PoC Beate Berglund Ekeberg, Ministry of Climate and Environment, 28 September 2018.

★ 4. Disclosure of financial data

Commitment Text:

Background: Since 2010, the Government Agency for Financial Management (DFØ) has published government accounting data by chapter/item equivalent to the annual Report to the Storting 3 on government accounts. The publication has not been in machine-readable form until 2015. The Ministry of Finance has stated in the Yellow Book 2016 that the Ministry and the Government Agency for Financial Management will develop a publishing solution to make more financial information more easily accessible to more users. This is in line with fundamental values such as democratic participation, confidence in the public sector and public control of the public administration.

Status quo or problem/issue to be addressed: The Government Agency for Financial Management (DFØ) today publishes government accounting data by chapter/item equivalent to the annual Report to the Storting 3 on government accounts. St. 3 on government accounts. The data is difficult to use for analysis and is difficult to access. From January 2016, the publication will be supplemented with accounting data according to account type (standard chart of accounts) for gross budgeted administrative bodies that report accounting data to DFØ in machine-readable form as a data dump.

Main Objective: An overarching goal for the publication solution is to make more government financial information more accessible to both external and internal users in a user-friendly manner. The solution shall make it possible to search in published data, and provide a basis for analysis and comparison of resource consumption across enterprises and over time in open data format.

Brief Description of Commitment: Facilitate a solution for publishing financial data on an aggregated, 3-digit level according to a standard chart of accounts, for each enterprise, to be published every month. The solution shall also accommodate future expansions of the basic data (state-owned enterprises that do not report expense data to the government accounts today). **Relevance:** The publishing solution shall safeguard fundamental values such as democratic participation, confidence in the public sector and public control of the public administration.

Ambition: The solution shall be intended for users inside and outside the state administration, and shall be operational from 01/10/2017.

Responsible institution: The Ministry of Finance

Supporting institution(s): Government Agency for Financial Management (DFØ)

Start date: 1 May 2016

End date: 1 October 2017

Commitment Overview	Specificity				OGP Value Relevance (as written)				Potential Impact				Completion		Midterm End-of-Term		Did It Open Government?				
	None	Low	Medium	High	Access to Information	Civic Participation	Public Accountability	Technology & Innovation for Transparency & Accountability	None	Minor	Moderate	Transformative	Not Started	Limited	Substantial	Completed	Worsened	Did Not Change	Marginal	Major	Outstanding
★ 4. Overall				✓	✓			✓				✓			✓	✓				✓	

Commitment Aim:

The commitment aims to publish disaggregated financial data according to public agencies, making this data available in a machine-readable and searchable format with monthly updates. The goal is to make government financial information more accessible to both external and internal users in a user-friendly manner. The new publication format would make it possible to search published data, and provide a basis for analysis and comparison of resource consumption across enterprises.

Status**Midterm: Substantial**

The beta version of the web-portal “Statsregnskapet” (State public account) was made available in summer 2017. For more information, please see the 2014–2015 IRM midterm report.

End-of-Term: Complete

This commitment is completed on time.¹ Statregnskapet was publicly launched in October 2017, and is updated monthly.² The new portal provides financial data for each gross budgeted central government agency. Currently, 193 government enterprises reporting to the Government Agency for Financial Management (DFØ) are included in the state public account.³ The Ministry of Finance is satisfied with the results so far and believes the number of government enterprises that report to the DFØ will increase, and will be continuously integrated into the system.⁴

Did It Open Government?**Access to Information: Major**

Prior to the launch of Statsregnskapet, financial data was accessible, but not in the same user-friendly manner. The new portal has improved disclosure, making it possible to compare resource consumption across government enterprises, fluctuations in costs compared to previous years and monthly costs compared to the last year reported. For example, allocations for specific expense chapters such as government funding of public health services⁵ are accessible, but it also provides improved access to information related to specific government enterprises within a given chapter, such as public funding to a given entity providing public health services in a given region, monthly fluctuations of the costs etc.⁶ This represents a major achievement in the public's access to financial information in Norway. Nonetheless, while acknowledging the improvement, media sources have noted that the edited format makes it less useful for investigative journalists who would have preferred open data.⁷

Carried Forward?

This commitment will not be carried forward in the next action plan.

¹ The portal was made available to the public a few days later than the set date in the action plan. This slight delay is irrelevant, however, when compared to the overall achievement.

² The financial data, <https://statsregnskapet.dfo.no/>.

³ The IRM researcher has reviewed the web portal and double-checked this. In addition to being presented in an edited format, the website of the directorate, www.dfo.no, also publishes monthly reports in Excel file format for state enterprises reporting to the directorate.

⁴ Interview with commitment PoC Knut Klepsvik, Ministry of Finance, 15 November 2017 and 2 October 2018.

⁵ Specialist health services, expense chapter 1030.

⁶ This for instance shows that so far in 2018, public expenditure to the Northern Norway Regional Health Authority (providing health services in Northern Norway through four health trusts) has been reduced by 3.3 percent compared to 2017, and that its share of expense chapter 073275 is 8.5 percent, marking a decrease of 6.5 percent compared to 2017 (as of 23 October 2018, monthly figures for the eight first months of 2018 are included). See (in Norwegian only), <https://statsregnskapet.dfo.no/inntekter-og-utgifter/formal/10-helse-og-omsorg/1030-spesialisthelsetjenester/000732-regionale-helseforetak/00073275-basisbevilgning-helse-nord-rhf>

⁷ Telephone interview with journalist Siri Gedde Dahl, member of the Norwegian Press' Committee for Public Information, 15 November 2017.

5. Transparency regarding rainforest funds

Commitment Text:

Status quo or problem/issue to be addressed: Not enough information available about to whom the climate and forest funds have been disbursed and about the strategy of the initiative.

Main Objective: More transparent external communication about where the funds are going and how the partner countries are selected.

Brief Description of Commitment: Reader-friendly summaries on regjeringen.no about how the climate and forest funds are distributed and the underlying strategy of the initiative.

Relevance: Provides greater openness and transparency into the climate and forest funds. Easier for the public and the press to see where public funds are disbursed, to which countries and to which institutions.

Ambition: The website of the climate and forest initiative shall provide summaries that are equally as good as those on Norad's web pages for other aid funds. This provides easily accessible information to the public.

Responsible institution: Ministry of Climate and Environment

Supporting institution(s): None specified

Start date: Autumn 2015

End date: Spring 2017

Commitment Overview	Specificity				OGP Value Relevance (as written)				Potential Impact				Completion		Midterm End-of-Term		Did It Open Government?				
	None	Low	Medium	High	Access to Information	Civic Participation	Public Accountability	Technology & Innovation for Transparency & Accountability	None	Minor	Moderate	Transformative	Not Started	Limited	Substantial	Completed	Worsened	Did Not Change	Marginal	Major	Outstanding
5. Overall			✓		✓						✓			✓				✓			

Commitment Aim:

Through Norway's International Climate and Forest Initiative (NICFI), Norway has pledged “up to 3 billion NOK a year to help save the world's tropical forests, while improving the livelihoods of those who live off, in, and near the forests.”¹ This commitment aims to improve access to information on how these funds are distributed and spent in countries where NICFI funds projects. The commitment covers both the presentation of information on the dedicated government website,² and an ambition to develop an ICT tool to allow end users to generate data related to NICFI.

Status

Midterm: Limited

The new planning tool and public presentation of NICFI expenditure was delayed for technical reasons and budgetary constraints.³ With regard to publishing information about NICFI, the government website for Norwegian REDD+ disbursements has been somewhat updated. For more information, please see the 2016–2017 IRM midterm report.

End-of-Term: Limited

According to the Ministry of Climate and Environment, no specific progress has been made related to the commitment since midterm.⁴ However, the Ministry of Foreign Affairs has launched a strategy for increased digitalization in its development policy which may affect this commitment in the long term.⁵ The completion status thus remains limited.

Did It Open Government?

Access to Information: Did Not Change

As indicated in the description above and the progress report, crucial aspects of this commitment have not been implemented or have been completed only to a limited degree. There is no indication that existing practice on making information on NICFI projects accessible has been changed.

Carried Forward?

This commitment is not carried forward in the next action plan.

¹ NICFI's website, <https://www.regjeringen.no/en/topics/climate-and-environment/climate/climate-and-forest-initiative/id2000712/>.

² Ibid.

³ Self-assessment report and telephone interview with commitment PoC, Ane Broch Graver, Ministry of Climate and Environment, 29 November 2017.

⁴ Telephone interview with commitment PoC, Ane Broch Graver, Ministry of Climate and Environment, 28 September 2018.

⁵ The digitalization strategy (in Norwegian only), https://www.regjeringen.no/no/dokumenter/digitalstrategi_2018/id2608197/

6. State employees' ownership of shares

Commitment Text:

Status quo or problem/issue to be addressed: There is no uniform regulation in the ministries' various policies regarding department employees' ownership and trading in securities

Main Objective: Facilitate the ministries' efforts to prevent problematic conflicts of interest by clarifying the ethical and legal limits on the ownership and trading of securities

Brief Description of Commitment: Prepare a legal clarification and specify in the ethical guidelines, which duties can be imposed on government employees in each ministry in terms of ownership and trading of securities.

Ambition: Raise ethical awareness regarding the ownership and trading of securities, and clarify the legal issues that arise

Responsible institution: Ministry of Local Government and Modernization

Supporting institution(s): Not specified

Start date: Spring 2016

End date: Autumn 2016

Commitment Overview	Specificity				OGP Value Relevance (as written)				Potential Impact				Completion		Midterm		Did It Open Government?				
															End-of-Term						
	None	Low	Medium	High	Access to Information	Civic Participation	Public Accountability	Technology & Innovation for Transparency & Accountability	None	Minor	Moderate	Transformative	Not Started	Limited	Substantial	Completed	Worsened	Did Not Change	Marginal	Major	Outstanding
6. Overall				✓	Unclear						✓					✓		✓			

Commitment Aim:

This commitment meant to prepare a legal clarification and update the ethical guidelines related to government employees' ownership and trading in securities. These were last updated in 2012. The commitment text does not indicate any public facing measures to ensure compliance or increased public accountability.

Status

Midterm: Complete

This commitment was completed at midterm. New ethical guidelines for state employees have been published.¹ Compared to the 2012 version, the revised guidelines contain several amendments under chapter 4.2 on shareholder ownership and extra sources of income of government employees. For more information, please see the 2016–2017 IRM midterm report.

No further activities have been carried out since the progress report.

Did It Open Government?

This commitment was coded as having unclear relevance to the OGP values in the progress report. There are no indications that, as implemented, this commitment has changed government practice in creating openings either for access to information, civic participation or public accountability.

Carried Forward?

This commitment is not carried forward in the next action plan.

¹ New ethical guidelines, <https://www.regjeringen.no/no/dokumenter/etiske-retningslinjer-for-statstjenesten/id88164/>.

7. Measures in foreign and development policy to promote freedom of expression and independent media

Commitment Text:

Status quo or problem/issue to be addressed: Information is an integral part of freedom of expression. Information is crucial for people to be able to make informed decisions about their own lives, and so that they are able to understand and exercise their rights. Freedom of expression is under pressure from both state and non-state actors. Some trends: Increase in the number of attacks against individuals who express themselves, e.g. journalists, bloggers and artists. Legislation is abused to prevent criticism and silence dissent. Public access to information is restricted. Internet censorship, filtering, blocking and monitoring. Increasing self-censorship. Concentration of ownership in media limits diversity. In September 2015, the UN member states adopted the new sustainable development goals (SDGs). Goal 16.10 deals with access to information and protection of fundamental freedoms. Access to information is one of three theme areas in the Ministry of Foreign Affairs' new strategy on freedom of expression.

Main Objectives: The Ministry of Foreign Affairs shall - initiate the development of international standards for the right to information, - contribute to the development of and compliance with legislation at the national level concerning the right to access information, advocate for more transparency and better access to information in the United Nations system and in other international organizations.

Brief Description of Commitment: Access to information as a priority area in foreign and development policy

Responsible institution: Ministry of Foreign Affairs

Supporting institution(s): Not specified

Start date: 18 January 2016

End date: 2017

Commitment Overview	Specificity				OGP Value Relevance (as written)				Potential Impact				Completion		Midterm		Did It Open Government?																			
															End-of-Term																					
	None		Low		Access to Information		Civic Participation		Public Accountability		Technology & Innovation for Transparency & Accountability	None		Minor		Moderate		Transformative		Not Started		Limited		Substantial		Completed		Worsened		Did Not Change		Marginal		Major		Outstanding
	High																																			
7. Overall																																				
																			</																	

Commitment Aim:

In January 2016, the Norwegian Ministry of Foreign Affairs (MFA) launched a new strategy for freedom of expression and an independent media.¹ The strategy reflects Norway's ambition to promote freedom of expression in its foreign and development policy. This OGP commitment flows directly from the strategy, although OGP is not mentioned in the strategy document. It is not relevant for domestic OGP work and relies on international support.

Status

Midterm: Limited

This commitment is completed to a limited degree, as the milestone to present a multilateral initiative on the “right to information” was no longer on the table at midterm.² The MFA continues to promote freedom of speech in various international meetings, such as in sessions at the UN Human Rights Council.³ For more information, please see the 2016–2017 IRM midterm report.

End-of-Term: Limited

No specific activities have been carried out since the midterm assessment.⁴

Did It Open Government?

Access to Information: Did Not Change

Due to the lack of activities and low specificity of this commitment it is not possible to say that the practice of promoting access to information internationally has changed or has in any way been different to the ongoing efforts that were in place prior to this commitment.

Carried Forward?

This commitment is not carried forward to the next action plan.

¹ See https://www.regjeringen.no/en/aktuelt/promote_freedom/id2470543/. The strategy document is available in Norwegian only, https://www.regjeringen.no/globalassets/departementene/ud/vedlegg/mr/strategi_ytringsfrihet.pdf.

² Telephone interview with commitment PoC, senior advisor Siri Andersen, Ministry of Foreign Affairs, 12 December 2017.

³ 36th session, where Norway’s delegation gave a speech. The speech was retrieved from the Public electronic records, December 2017.

⁴ The Ministry of Foreign Affairs has been contacted by phone and email, but at the time of writing no response has been obtained.

8. Country-by-country reporting

Commitment Text:

Study how relevant information related to country-by-country reporting from subsidiaries and support functions in third countries should be presented in the accounts, as well as possible supervisory schemes.

Background: Only a few relevant Norwegian companies are covered by the current regulations. 1. Start evaluating the Norwegian country-by-country regulations. 2. Investigate how relevant information related to country-by-country reporting from subsidiaries and support functions in third countries should be presented in the accounts. 3. Investigate how to establish supervision of entities with obligations to report according to the country-by-country regulations.

Status quo or problem/issue to be addressed: The Norwegian Parliament adopted new rules in December 2013 on "country-by-country reporting" (LLR), as proposed by the Ministry of Finance, cf. Prop. 1 LS (2013-2014) Chap. 20. The proposition announced that the Ministry of Finance intends to evaluate the Norwegian country-by-country regulations after three years. In Resolution no. 792 ((2014-2015), the Norwegian parliament asked the government to review the effects of the regulation on LLR reporting, measured against the parliament's goal to highlight adverse tax planning and ensure that relevant information related to the country-by-country reporting from subsidiaries and support functions in third countries is presented in the accounts. Parliament also asked the government to investigate how to establish supervision of entities with obligations to report according to the country-by-country regulations.

Main Objective: The primary purpose of the country-by-country regulations is to contribute to greater transparency about the activities of companies that extract non-renewable natural resources in order to provide the population in the various countries where such activities are conducted, the possibility to hold the authorities accountable for the public administration of revenues from the country's natural resources. A further objective of the regulations is to help draw attention to adverse tax planning.

Brief Description of Commitment: The government believes that the evaluation of the LLR regulations should be based on LLR reports from at least two financial years, i.e. for the financial years 2014 and 2015, and it should be possible to complete no later than spring 2017. The government will also examine how relevant information related to LLR reporting from subsidiaries and support functions in third countries shall be presented in the accounts, as well as possible supervisory schemes, with the intention to present the necessary regulatory amendments during 2016.

Relevance: Preparation of the LLR regulations could enhance transparency with respect to capital flows from companies operating in the extractive industries. Increased transparency could provide greater access to information that can help ensure that civil society will be increasingly able to hold the authorities to account for the administration of the country's natural resources in the country where the companies operate. Access to more information about the companies/corporations could also contribute to increased transparency, thereby highlighting any tax planning.

Ambition: Norway wants to evaluate and improve its LLR regulations and to contribute its experiences to the EU in connection with the evaluation that the EU plans to conduct on its own legislation in 2017/2018

Responsible institution: Ministry of Finance

Supporting institution(s): Pending evaluation in the Ministry

Start date: May 2015

End date: June 2017

Commitment Overview	Specificity				OGP Value Relevance (as written)				Potential Impact				Completion		Midterm		Did It Open Government?				
	None	Low	Medium	High	Access to Information	Civic Participation	Public Accountability	Technology & Innovation for Transparency & Accountability	None	Minor	Moderate	Transformative	Not Started	Limited	Substantial	Completed	Worsened	Did Not Change	Marginal	Major	Outstanding
8. Overall		✓			✓				✓					✓		✓			✓		

Commitment Aim:

Country-by-country reporting (CBCR) is a means to increase transparency on how extractive industries operate across the globe. In 2015, the Norwegian Parliament decided that the government should review the effect of CBCR regulation. This commitment seeks to conduct a review of the effect of CBCR on alleviating adverse tax planning, and to consider how relevant information from subsidiaries and support functions in third countries can be included in CBCR.¹

Status

Midterm: Limited

The government has introduced amendments to the CBCR regulations which came into effect on 1 January 2017. As of 2017, all Norwegian multinational enterprises with an annual income above NOK 6.5 billion were obliged to provide CBCR for all countries in which they operate within 12 months of the end of the accounting year.² Before this change, CBCR applied only to extractive companies. For more information, please see the 2016–2017 IRM midterm report.

End-of-Term: Complete

Legislative changes in the Securities Trading Act came into effect on 1 July 2017, and consultations on the evaluation of CBCR regulation were carried out at a public hearing during autumn 2017.³ It is unclear what the government has done concerning the input provided by the hearing.⁴

The commitment is completed as the government has implemented the changes in regulation and law amendments, and the evaluation took place.

Did It Open Government?

Access to Information: Marginal

With new CBCR regulations going into effect from July 2017, the scope of companies required to submit CBCR has been expanded. But stakeholder concerns regarding, for instance, the quality of how the evaluation covers adverse tax planning⁵ and other criticism indicates that the extent to which this commitment is contributing to meaningful changes could be disputed. In addition, the limitations in the existing regulatory framework, such as the exemption for reporting from countries where less than NOK 800,000 is paid in taxes,⁶ suggests that overall, this commitment has only led to marginal improvement in the practice of opening up access to information.

Carried Forward?

This commitment will not be carried forward to the next action plan but given the potential of CBCR to increase corporate accountability domestically as well as globally, it is recommended that the government continue working to enhance CBCR regulations.

¹ PWYP Norway press release, <http://www.publishwhatyoupay.no/en/node/16781>.

² CBCR, <https://www.skatteetaten.no/en/business-and-organisation/reporting-and-industries/bransjer-med-egne-regler/internprising/country-by-country-reporting/>.

³ Telephone interview with commitment PoC Marianne Irgens, Ministry of Finance, 9 October 2018. The consultation paper, <https://www.regjeringen.no/no/dokumenter/horing-av-evalueringsrapport-om-land-for-land-rapportering-regelverket/id2576639/>, and <https://www.regjeringen.no/contentassets/355189369a02429cb74ff85f09ac777a/evalueringsrapport-llr.pdf>.

⁴ Based on telephone interview with Marianne Irgens, Ministry of Finance, 9 October 2018.

⁵ The letter from Publish What You Pay Norway (in Norwegian only), page 3, <https://www.regjeringen.no/no/dokumenter/horing-av-evalueringsrapport-om-land-for-land-rapportering-regelverket/id2576639/?expand=horingssvar&lastvisited=c81ffc55-1417-49df-be8e-e5c8d8ca49e5>

⁶ Tax Justice Network's letter, <https://www.regjeringen.no/no/dokumenter/horing-av-evalueringsrapport-om-land-for-land-rapportering-regelverket/id2576639/?uid=1dc79f1f-1ed6-4e74-89e0-2a402f264e1b&expand=horingssvar&lastvisited=c81ffc55-1417-49df-be8e-e5c8d8ca49e5>

★ 9. Register for ultimate beneficial ownership

Commitment Text:

Background: It is important to obtain knowledge about who has beneficial ownership in companies. Information about shareholders is currently publicly available, but there is not necessarily transparency about the underlying beneficial owners. It is important to clarify who should have access to information about beneficial owners and what kind of information should be provided. Investigate, send for consultation and promote proposals for a publicly accessible register with information about the beneficial owners in Norwegian companies.

Status quo or problem/issue to be addressed: Parliament has asked the government to bring a proposal for a Norwegian public ownership registry to ensure transparency of ownership in Norwegian businesses and to strengthen efforts against tax crime, corruption and money laundering. It is understood that such a registry should follow the Financial Action Task Forces' recommendations from 2012 on international standards for combating money laundering and combating the financing of terrorism and the proliferation of WMD, as well as EU regulations in this area. Government has appointed a commission to consider changes to Norwegian legislation in order to follow the Financial Action Task Forces' recommendations and the EU's fourth Money Laundering Directive. The committee second interim report, which includes an assessment of how ultimate beneficial ownership shall be made public, will be presented in autumn 2016. The report will be sent for general consultation and input from civil society will be considered. In parallel with this work, the Ministry of Trade, Industry and Fisheries and the Ministry of Finance will work together to facilitate access to information on beneficial ownership in Norwegian limited liability companies. A consultative document with various solution proposals was sent for consultation in winter 2016.

Main Objective: The purpose is to increase access to information about who owns and who has a controlling interest in Norwegian companies, as well as to follow up on our international obligations through the Financial Action Task Forces and our EEA membership. Openness about who owns companies are an important tool to combat corruption, money laundering, tax evasion and other economic crimes, while also helping to promote economic efficiency.

Brief Description of Commitment: Investigate, send for consultation and promote proposals for a publicly accessible register with information about the ultimate beneficial owners in Norwegian companies.

Relevance: A publicly accessible register with information about (direct) shareholders and ultimate beneficial ownership will facilitate access to information that is relevant to combat economic crime, both for public bodies, private actors and civil society.

Responsible institution: Ministry of Finance

Supporting institution(s): Ministry of Trade, Industry and Fisheries; Tax Justice Network; Money Laundering Law Committee, others

Start date: 2015

End date: November 2017

Commitment Overview	Specificity				OGP Value Relevance (as written)				Potential Impact		Completion		Midterm	Did It Open Government?				
													End-of-Term					
None				Access to Information				None		Not Started			Worsened					
Low				Civic Participation				Minor		Limited			Did Not Change					
Medium				Public Accountability				Moderate					Marginal					
High				Technology & Innovation for Transparency & Accountability				Transformative					Major					
													Outstanding					

The commitment's intention was to develop and consult on the proposals for a publicly accessible register of ultimate beneficial owners (UBO) of Norwegian companies. The commitment text refers to the 5 June 2015 decision in parliament to ask the government to establish a UBO registry based on international standards (Financial task force 2012 and relevant EU directives).¹

Midterm: Limited

The Commission on the Money Laundering Act has suggested that a new registry not be open to the public, and that companies on the Oslo stock exchange be exempted.⁵ Stakeholders and parliament have not been satisfied with what they consider a lack of progress in the government's work on the UBO registry. They also see the commission's proposal as a major setback to the 2015 decision in parliament.⁶ For more information, please see the 2016–2017 IRM midterm report.

This commitment was completed at the end of the action plan. On 28 June 2018 the government submitted a law proposal (Prop. 109L) to parliament which, at the time of writing this report, is for consideration in the parliamentary finance committee.⁷ The proposal states that the register should be open to the public⁸ and be free of charge.⁹ While civil society acknowledges that this represents a major step forward, it has certain limitations that frustrate CSOs working in this policy area.¹⁰ This includes a threshold criteria meaning that only shareholders holding more than 25 percent of the shares will be obliged to register, and that companies on Oslo stock exchange will likely be exempted. These limitations have been criticized by stakeholders, but the fact that a proposal has been submitted is nevertheless seen as a major step forward.¹¹

To establish a UBO registry in Norway is seen as a potentially transformative change. Achieving agreement in the government on the issue of public and free of charge accessibility of information on company ownership is seen as a major milestone. However, since the law has not yet been passed and the UBO registry is yet to be established, this commitment has not yet led to changes in practice.

According to government officials, the government intends to include a commitment in the fourth action plan for establishing a UBO registry once the parliament has passed and/or amended the existing proposal.¹²

² The consultation paper from 2015 (in Norwegian), <https://www.regjeringen.no/no/dokumenter/horing---okt-apenhet-om-informasjon-om-eiere-i-aksjeselskaper/id2468940/>.

³ NOU 2016:27. (in Norwegian), <https://www.regjeringen.no/no/no/dokumenter/horing---hvitvaskingslovutvalgets-utredning-nou-2016-27/id2525022/>.

⁴ According to the government's self-assessment, and further expressed via telephone by commitment PoC Kristina Wilhelmsen, Ministry of Finance, 30 November 2017.

⁵ Commission suggestion, <https://www.regjeringen.no/no/aktuelt/utvalg-foreslar-ny-hvitvaskingslov/id2524658/>, and NOU 2016:27, <https://www.regjeringen.no/no/dokumenter/horing---hvitvaskingslovutvalgets-utredning-nou-2016-27/id2525022/>.

⁶ Interview with Sigrid Klæboe Jacobsen, director of Tax Justice Network – Norway, 1 December 2017.

⁷ The law proposal, <https://www.regjeringen.no/no/dokumenter/prop.-109-l-20172018/id2604993/>. This was also confirmed in a telephone interview with Director of Department Marianne Irgens, Ministry of Finance, 28 September 2018.

⁸ The issue of public accessibility of the register as compared to accessible only for those with “legitimate interest” has been one of the main uncertainties before the government came forward with its proposal, see for instance this Q&A session in Parliament May 2018 (in Norwegian only), <https://www.stortinget.no/no/Saker-og-publikasjoner/Sporsmal/Skriftlige-sporsmal-og-svar/Skriftlig-sporsmal/?qid=72359>

⁹ The proposal, <https://www.regjeringen.no/no/dokumenter/prop.-109-l-20172018/id2604993/sec1> and information about it on the government website, <https://www.regjeringen.no/no/dokumenter/prop.-109-l-20172018/id2604993/> (both in Norwegian only).

¹⁰ Telephone interview with Sigrid Klæboe Jacobsen, director of Tax Justice Network – Norway, 28 September 2018.

¹¹ Ibid.

¹² The draft action plan (in Norwegian), https://open.regjeringa.no/files/2018/10/Innspill_forpliktelser_handlingsplan4.pdf. Additional information in telephone interviews with PoC Tom Arne Nygard, KMD, 25 and 28 September and 2 October 2018, and with Marianne Irgens, Ministry of Finance, 9 October 2018.

Methodological Note

The end-of-term report is based on desk research and interviews with governmental and nongovernmental stakeholders. The IRM report builds on the findings of the government's self-assessment report; other assessments of progress put out by civil society, the private sector, or international organizations; and the previous IRM progress report.

This report is by and large an update to the midterm report, aimed at identifying progress in the last year of the implementation cycle. In addition to conducting a desk study of relevant documents, the IRM researcher has conducted interviews by telephone with stakeholders and CSOs deemed relevant and contacted the different ministerial points of contact (PoCs) as well as some of the implementing agencies. This has been done by contacting the commitment PoCs by telephone, and if contact was not established, by sending them an email. Not all PoCs have responded, while some responded but did not provide new information. Hence, they do not necessarily appear in the end notes as sources. The IRM researcher has also been in regular contact with the government PoC; this has been especially crucial as neither the government's end-of-term self-assessment or a new action plan had been published at the time of writing.

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