

Ethics in Public Management: The Case of Spain

María Cadaval Sampedro¹, Alberto Vaquero García^{2*}

¹Department of Applied Economics, Faculty of Economics and Business Studies, University of Santiago de Compostela, Santiago de Compostela 15782, Spain

²Department of Applied Economics, Faculty of Business and Tourism, University of Vigo, Ourense 32004, Spain

*Corresponding author: Alberto Vaquero García, vaquero@uvigo.es

Copyright: © 2024 Author(s). This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), permitting distribution and reproduction in any medium, provided the original work is cited.

Abstract:

In recent years there has been a growing interest in improving ethics in the management of public resources. However, while there have been significant improvements in the search for efficiency and effectiveness in the use of public funds, there is not yet a complete and comprehensive development of mechanisms and instruments that enhance ethics in the decisions of public managers. In this article, the Spanish case study and its exercise of ethical responsibility are carried out, through which results of interest to other countries with similar models of public management are obtained.

Keywords:

Governance
Transparency
Open government
Accountability
Anti-corruption

Online publication: June 28, 2024

1. Introduction

In recent decades, there has been a significant shift in the traditional concept of public management, driven by a series of multidisciplinary changes in economic, social, and cultural spheres ^[1]. This new approach goes beyond modifications in organizational levels and operational methods, aiming to align public management with the new values of society at large and, in particular, with public ethics.

This research delves into the state of ethics in public actions, first from a general perspective and then specifically in the context of Spain. Based on this analysis, a series of general recommendations are proposed, applicable to countries with public management models similar to Spain's. This effort

identifies actions to improve the current system, which can be extrapolated to both the European and Ibero-American contexts, given the many elements Spain shares with these regions. Consequently, the study offers a comprehensive examination of ethics in public governance, enabling reflection to advance toward efficient, transparent management, free from any trace of public corruption.

To achieve this objective, the article is structured as follows: after this introduction, the first section addresses the concept of public ethics. The second section links public ethics to the principle of conduct in the functioning of public institutions. The third section explores, from a general perspective, the Institutional Integrity System

(IIS), with a specific focus on the European case. The subsequent section proposes improvements in public procurement, emphasizing the creation of an independent project evaluation office. The fifth section outlines measures implemented to reduce public corruption. This is followed by a series of recommendations to enhance ethics in public management, and the article concludes with a summary of findings.

2. The dimension of public ethics

Exploring the dimension of public ethics is no simple task, as it lacks a singular definition. According to the *Cambridge Dictionary of Philosophy*, the concept of ethics is often used interchangeably with morality but can also refer to the moral principles of a tradition, group, or individual. Ethics is sometimes mistaken for compliance with the law; however, it is crucial to note the clear distinction between the two. While the law is based on ethical principles, ethics itself is not legally enforceable, unlike the law. Conversely, the application of laws is strictly limited to their written provisions, whereas the scope of ethics is significantly broader.

Paul and Elder^[2] provide an explicit approach to ethics from a public perspective, defining it as the set of concepts and principles that guide public action to determine behavior that benefits or harms society. Earlier, the book *Ethics for Bureaucrats*^[3] served as a key reference for the broader application of ethics within organizations, especially in countries with Anglo-Saxon cultural traditions, where this concept has taken deeper root.

The United States stands as a leading example in the field of public ethics. The American Society for Public Administration (ASPA) adopted a Code of Ethics for its members. Shortly thereafter, the National Association of Schools of Public Affairs and Administration (NASPAA) developed a code of conduct aimed at enhancing students' moral values, knowledge, and skills to act ethically and effectively. The U.S. Office of Government Ethics (OGE) established the necessary guidelines to safeguard democracy, a market economy, and public trust in the integrity of institutions, officials, and public employees.

These three initiatives highlight the importance of public ethics in the functioning of U.S. administrations.

They also underscore the need for a code of ethics for public servants, outlining the behaviors required for effective public management, including integrity, efficiency, safeguarding institutional image, and ensuring public trust in institutions.

Numerous international organizations and institutions have incorporated these principles into their philosophy of public administration. The Organization for Economic Cooperation and Development (OECD)^[4] is one of the foremost advocates of this approach, having prioritized and established a series of actions for the effective implementation of ethics in public administration. These include:

(1) Developing and revising policies, procedures, and practices across institutions that influence public administration conduct.

(2) Promoting government actions to uphold high standards of conduct and combat public corruption^[5].

(3) Integrating ethics into the administrative framework to uphold and secure public service values and principles.

(4) Adequately evaluating changes in the ethical conduct of civil servants.

(5) Applying ethical management principles in public service to ensure high standards of behavior in public functions.

The economic and social relevance of the OECD, which encompasses the world's most developed economies and modern public administrations, has elevated the role of ethics in public management to its rightful place.

3. Public ethics and the principle of conduct

The seminal reference on public ethics and principles of conduct is found in *Standards in Public Life: First Report of the Committee on Standards in Public Life*^[6]. This document emerged following several cases of corruption and bribery in the United Kingdom during the 1980s, involving politicians, civil servants, businesspeople, and lobbyists. In the 1990s, a committee of experts was established to restore standards of conduct in public life. Chaired by Judge Michael Patrick Nolan, the *Nolan Report* was approved in May 1995. This report outlines

Table 1. Principles of conduct from the Nolan Report ^[6]

Commitment to the public interest	Prioritize the administration's interest and make decisions solely based on the public good, avoiding personal or third-party benefits.
Integrity	Prevent undue influence to favor third-party interests.
Objectivity	Ensure fairness and impartiality in decision-making for public activities.
Accountability	Take responsibility for public officials' decisions.
Transparency	Maintain openness in public decision-making processes.
Honesty	Avoid conflicts of interest and safeguard the public interest.
Decision-making capability	Promote and execute appropriate decisions based on principles of good conduct.

the principles and actions that should guide politicians and civil servants to recover and maintain conduct standards in public life while fostering transparency and open governance to ensure the public can verify compliance with both legal and ethical principles (**Table 1**). These principles of conduct remain relevant and have been incorporated into subsequent reports.

A year later, in 1996, the OECD published the study *Ethics in the Public Service: Current Issues and Practices* ^[7], based on experiences from countries such as Austria, the United States, Finland, Mexico, New Zealand, the Netherlands, Norway, Portugal, and the United Kingdom. Its findings aligned with the principles of conduct outlined in the Nolan Report, emphasizing integrity, objectivity, and accountability among politicians and public employees, while adding a focus on efficiency and effectiveness in public spending.

Building on these principles, the United Nations adopted Resolution 51/59 on December 12, 1996, which approved a declaration against corruption and bribery in public sector commercial transactions.

This widespread concern for public ethics during the late 1990s led several international organizations, including the International Monetary Fund, the World Bank, the Inter-American Development Bank, the Council of Europe, the Economic Commission for Latin America and the Caribbean, and the Latin American Center for Development Administration, to strengthen their codes of conduct. This chain reaction aimed to eradicate or, at the very least, mitigate corrupt practices.

Following the adoption of these codes of good practice, various procedures and instruments were

developed to embed ethics into public conduct through a set of common patterns. Ethical codes in public administration are neither overly broad nor excessively specific; they apply to all actors, both public and private, and serve as useful tools to standardize and regulate relations between public administration and citizens. Their ultimate goal is to ensure that a system of ethical integrity guides public employees beyond merely complying with formal rules of conduct.

Understanding the philosophy underpinning ethical codes is essential, rather than limiting them to punitive measures. A purely punitive approach results in a misconceived and unproductive interpretation. This issue was evident in Spain's Royal Legislative Decree 5/2015 of October 30, which approved the consolidated text of the Basic Statute for Public Employees. This decree largely reproduced the content of Law 19/2013 of December 9 on transparency, access to public information, and good governance, particularly in Title II on good governance ^[8].

Thus, before advancing regulations and penalties for corruption, it is imperative for all members of public organizations to internalize and embrace the values and ethics underpinning public service actions.

4. The institutional integrity system: From government action to accountability

The effective implementation of a code of conduct requires the establishment of an Institutional Integrity System (IIS) ^[9]. The IIS aims to strengthen the ethical infrastructure of public organizations and prevent

Table 2. Set of actions and guidelines for organizational functioning that safeguards public integrity ^[10]

Dimension	Description
Individual	The way employees are evaluated and compensated is a key factor that sustains—or diminishes—the ethical culture.
Interpersonal	Organizations are responsible for the interaction of employees across various hierarchical levels. The interpersonal ethical culture requires mechanisms and protective measures to allow employees to work freely. Public team leaders must influence the integration of ethical awareness within organizations.
Team	Group socialization is a central aspect of work. Teamwork development promotes a culture of ethics and effective working methods.
Inter-team	The quality of relationships between groups is essential to building an ethical culture.
Inter-organizational	The impact of external organizational matters is critical for fostering the adoption of an internal ethical culture.

corruption and improper public behavior. An IIS establishes a comprehensive ethical structure that includes a code of ethics and conduct, an anti-fraud action plan, dissemination and training efforts, a communication channel, an anti-fraud committee, and mechanisms for monitoring, evaluation, and revision.

The IIS (**Figure 1**) should encompass the entire public organizational structure, linking institutional ethical culture with society. It must incorporate precise monitoring and evaluation mechanisms and an adaptive system to address an ever-changing reality, forming the Institutional Integrity Framework (IIF).

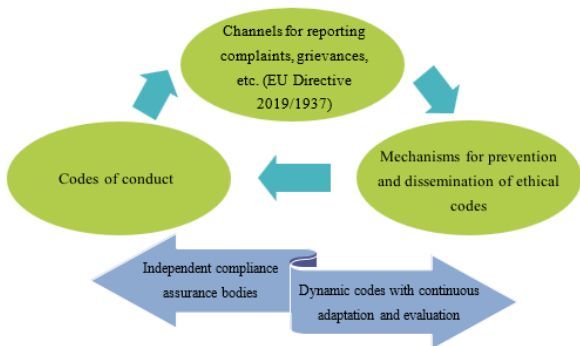


Figure 1. Institutional Integrity System (IIS)

Possessing an IIF is a necessary, though insufficient, condition to address the ethical challenges in administrative behavior. Taylor ^[10] emphasizes the need to move beyond a traditional compliance-based approach to ethics, addressing informal cultural aspects through actions and guidelines across five dimensions: individual, interpersonal, team, inter-team, and inter-organizational (detailed in **Table 2**).

Thus, the IIF should include a set of norms, processes, and bodies within each public organization to prevent immoral behavior as outlined in its code of ethics ^[8]. Its purpose is not only to foster ethical governance but also to contribute to the creation of the IIS ^[5]. The IIS should cover at least three essential areas: internal, mixed, and external (**Figure 2**).

(1) Internal area: The administration must have a preventive integrity plan followed by a code of conduct. A framework for guarantees, conflict resolution mechanisms, and evaluation and compliance systems is also necessary.

(2) Mixed area: This includes integrity in public procurement, preventive codes of conduct, anticipation of conflicts of interest, and oversight of integrity in selection processes, personnel management, grant allocation, public aid, and the ethical framework of public service.

(3) External area: This involves oversight by anti-corruption prevention and enforcement agencies, supported by control bodies and transparency councils.



Figure 2. Institutional Integrity Framework (IIF) ^[8]

In **Figure 2**, oversight agencies and entities play a fundamental role in enhancing efficiency, accountability, and transparency in public administration. The UN General Assembly Resolution 69/228, “Promoting and Fostering Efficiency, Accountability, Effectiveness, and Transparency in Public Administration by Strengthening Supreme Audit Institutions”, highlights the crucial role of Supreme Audit Institutions (SAIs) in these efforts.

SAIs are central, independent, and indispensable actors in improving public functions and consolidating democratic systems. They foster efficient, transparent, and ethical institutions while overseeing and tracking progress on the United Nations’ 2030 Agenda Sustainable Development Goals (SDGs).

Additionally, institutional integrity should adopt a 360-degree approach (**Figure 3**), as recommended by the Inter-American Development Bank ^[11]. This approach requires coordination between the institutional integrity body and the corrective or sanctioning system, to be utilized when other alternatives fail.

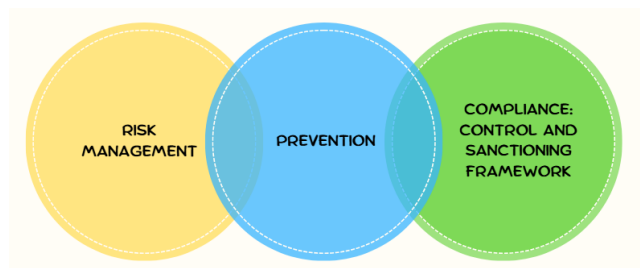


Figure 3. 360° institutional integrity approach ^[11]

Within this framework, transparency emerges as the primary tool in combating public corruption. Public information of interest to citizens must be accessible, ensuring consultation and oversight. On an international scale, transparency is both a necessity and a right. One key initiative in this regard is the Open Government Partnership (OGP), which seeks to secure government commitments to promote transparency, empower citizens, combat corruption, and leverage new technologies to improve governance.

Spain, as a member of the OGP, has implemented three Open Government Action Plans. These plans feature broad-spectrum mechanisms and measures ranging from comprehensive anti-corruption regulations to prevention and early detection through verification

mechanisms across all levels of public administration.

5. The European context in the framework of institutional integrity

The objective of an institutional integrity framework is to ensure that national institutions operate effectively to limit abuse of power, crimes, and misappropriation of public funds. Strengthening the national integrity system also advances governance and promotes a fairer society. This framework relies on three key dimensions: measuring the overall capacity of institutional functioning, accountability in internal governance regarding integrity and transparency, and contributing to the overall integrity of the national governance system.

This multidimensional approach requires resources and independence, transparency and accountability, and integrity in governance. However, the effort must extend beyond the public sector; individual actions, civil society, and businesses directly influence integrity compliance. Therefore, a comprehensive pact is needed to achieve proper public management, as highlighted by leading international organizations.

The OECD emphasizes that ensuring public integrity requires recognizing the role of civil society, fostering respect and shared values with the administration, and promoting shared responsibility. This involves engaging all stakeholders in developing, updating, and implementing public integrity systems, raising societal awareness of their benefits, and reducing tolerance for violations of ethical standards. Consequently, governments must commit to collective and cooperative accountability for effective governance.

The European Union launched the European Integrity Systems Project (ENIS) to evaluate governance institutions within national integrity systems. This initiative builds on existing practices. For decades, the Netherlands has prioritized transparency and public accountability through its independent Public Sector Integrity Promotion Office, established by the Ministry of the Interior to support integrity policies across all levels of government.

In 1998, the United Kingdom passed the Public Information Disclosure Act to protect whistleblowers reporting irregularities in public management. Similarly,

the Bribery Act (2010) shifted the burden of proof onto the accused and imposed objective liability on companies failing to prevent public employees from benefiting from contracts. This legislation also incentivizes companies to adopt preventive and deterrent measures against bribery, complementing traditional punitive mechanisms.

Inspired by the British model, Ireland enacted the Protected Disclosures Act (2001), offering protective measures for whistleblowers in public bodies. In 2014, additional legislation expanded protections to public and private sector workers, aiming to encourage reporting of corrupt or improper behavior without fear of retaliation.

Portugal has pursued transparency through initiatives like the Transparency Portal, Open Data, Big Data, and electronic procurement. The BASE Portal, a national public procurement platform, centralizes information from pre-award stages to execution, enabling comprehensive monitoring and deterring corruption.

Similarly, Slovenia and Croatia have mechanisms to prevent and detect misconduct in public management. Slovenia's "Supervisor" platform provides data on public transactions, including contracting parties, beneficiaries, relationships, and transaction purposes. In Croatia, public procurement oversight is less institutionalized, relying on NGOs to collect procurement and financial data, yet still facilitating process monitoring.

While these preventive measures are valuable, ex-post actions must also be considered. External control bodies (OCEX) typically oversee public actions for legal and financial regularity but rarely prioritize economic efficiency or ethical control. Addressing this gap is crucial, as highlighted by the European Commission^[12], which outlined guidelines to enhance OCEX operations (see **Table 3**).

Lastly, it is worth noting that the oversight of public resources has accelerated in Europe following the extraordinary Next Generation EU Funds program to address COVID-19 impacts. This initiative has significantly strengthened legal and ethical codes in the allocation and monitoring of these resources^[13].

6. Instruments for improving efficiency: Independent office for project evaluation

The European Commission estimates that public procurement accounts for approximately 19% of the EU's GDP. For Spain, the OECD^[14] estimates its importance at 9.6%, as outlined in the Government at a Glance 2019 report, with a weight of 23.4% on total public expenditure, according to the Independent Office for Regulation and Supervision of Procurement^[15]. Its significance necessitates employing every mechanism and tool available to enhance efficiency in management. Adherence to legal procedures is necessary but insufficient to ensure compliance in alignment with SDG 16—focused on the need for strong, integral, and trustworthy institutions—and to combat corruption, as highlighted by Daniel Kaufman. Thus, a comprehensive shift is required in public management in general and public procurement in particular.

Integrity policy demands proactive risk management, including a comprehensive map of identified risks, consistent with the OECD's Integrity Frameworks. According to Directive 2014/24/EU on public procurement, "contracting authorities must utilize all available national legal means to prevent procurement processes from being affected by conflicts of interest, designed to detect, prevent, and resolve conflicts of

Table 3. Actions and guidelines for progress in external control bodies (OCEX) according to the European Commission^[12]

Full transparency of public spending, with transparent and accessible information on the criteria and use of public resources.

Access to all information from public bodies and evaluation of the efficiency in service delivery.

Public disclosure of potential conflicts of interest in public procurement.

Regulation of lobbying and its relationship with the administration.

The necessity of an independent body for resolving conflicts of interest.

Oversight of the principles of good conduct for public servants.

interest.” Developing a risk management policy based on compliance techniques is essential.

Moreover, emphasis must be placed on preventing conflicts of interest and facilitating preventive reporting, as outlined in the European Commission’s proposal to the European Parliament, the Council, and the European Economic and Social Committee, “Strengthening Whistleblower Protection in the EU,” dated April 23, 2018. This proposal culminated in an agreement on March 11, 2019, establishing reporting channels that protect whistleblowers from any form of sanctions or reprisals.

Sustainable and inclusive public procurement aligns with the “fourth-generation” EU public procurement directives: Directive 2014/23/EU (on concession contracts), Directive 2014/24/EU (on public procurement), and Directive 2014/25/EU (on procurement by entities in water, energy, transport, and postal services). These aim to enhance public spending efficiency and increase small and medium-sized enterprises (SMEs) participation in public sector procurement, establishing common procedures for all public entities.

Following the enactment of Spain’s Law 9/2017, which transposed Directives 2014/23/EU and 2014/24/EU into national law, compliance policies were integrated with self-cleaning measures, many directly linked to public procurement. This area is one of the most corruption-prone within public administration, as noted in the European Commission’s Anti-Corruption Report, which encourages member states to adopt preventive and proactive stances against corrupt practices to foster competitiveness within the EU.

Countries must establish mechanisms to ensure preventive control, address procurement irregularities, and guarantee processes while rejecting less economically advantageous bids. The EU’s Decision 2017/984 highlights the necessity for Spain to adopt measures to reduce structural deficits by ensuring transparency and coordination in public policies.

The absence of an independent entity to oversee public procurement functions has been identified as a drawback. Addressing this, Spain established the Independent Office for Regulation and Supervision of Procurement (Oirescon) to ensure proper adherence

to regulations, transparency, and competition, thus combating illegalities in public procurement. Oirescon operates with full organic and functional independence (Article 332 of Law 9/2017). However, its capacity is limited by reliance on data from other entities like regional anti-fraud offices and major city councils, such as Madrid or Barcelona. Despite these challenges, Oirescon’s reports provide a valuable analysis of issues arising from malpractice in public procurement.

Oirescon’s strategic plan for 2020–2024 reflects its ambition to strengthen government commitment and institutional coordination to achieve its objectives.

Project evaluation offices must fulfill three key functions:

- (1) Improvement: Enhancing ongoing projects.
- (2) Accountability: Ensuring all parties involved in public expenditure are held accountable.
- (3) Enlightenment: Drawing on past experiences to inform future projections.

This approach aims to reduce—though not entirely eliminate—malpractice in public administration.

7. Corruption control

Article 6 of the 2003 United Nations Convention against Corruption (Resolution 58/4 of the General Assembly, October 31, 2003) emphasizes the need for independent bodies to prevent corruption. It recommends that each state ensures the establishment of the necessary organs to prevent corruption by implementing the policies outlined in Article 5. These bodies should oversee, and coordinate the implementation of such policies, and enhance the dissemination of knowledge regarding corruption prevention.

Additionally, it requires that each state guarantees the independence necessary for these bodies to function effectively and free from undue influence.

In Spain, there is no national anti-fraud office; however, some Autonomous Communities have established regional regulations and created agencies to combat public corruption. Notably, Catalonia, Valencia, and the Balearic Islands have independent anti-fraud offices, while regions like Galicia and the Canary Islands have corruption monitoring sections within their respective audit offices. Contrastingly, Castilla-

La Mancha abolished its audit office, which previously carried out anti-fraud functions, in 2014 (Law 1/2014, April 24). Since then, the oversight of its autonomous administration has fallen to the Spanish Court of Auditors.

7.1. Anti-fraud institutions in Spain

(1) Catalonia's Anti-Fraud Office: Established under Law 14/2008 (November 5), this office operates as an independent and autonomous control body. Its primary objectives include:

(a) Preventing and investigating potential cases of misuse of public resources or other irregular practices, such as conflicts of interest or the private use of information gained through public employment.

(b) Advising entities within its jurisdiction on measures to combat corruption and promote transparency.

(2) Valencia's Agency for the Prevention and Fight Against Fraud and Corruption: Created in 2017, this institution focuses on:

(a) Protecting and assisting whistleblowers within its jurisdiction.

(b) Investigating complaints and promoting public integrity and ethics, particularly in public procurement, subsidies, urban planning, and public assets.

Valencia was the first region to establish a Whistleblower Protection Statute, covering individuals or entities reporting fraudulent or corrupt activities, as well as their witnesses, experts, and relatives, shielding them from retaliation or threats.

(3) Balearic Islands' Office for the Prevention and Fight Against Corruption: Regulated by Law 16/2016 (December 9), this office is under the jurisdiction of the Balearic Parliament. It is tasked with preventing and investigating fraudulent use of public resources and unethical conduct involving conflicts of interest or misuse of confidential public sector information.

(4) Galicia's Anti-Corruption Section: Established through Law 8/2015 (August 7), this section operates within the Galicia Accounts Council, focusing on corruption prevention. Modeled after Portugal's system, it:

(a) Collaborate with administrations to implement prevention systems and corruption risk management manuals.

(b) Evaluate existing prevention measures and

provide advice on regulatory tools to prevent corruption.

However, it does not possess investigative or inspection powers.

(5) Canary Islands' Audit Office: Created by Law 4/1989 (May 2), this office offers recommendations and reports on best administrative, accounting, and financial practices to prevent corruption in its jurisdiction.

7.2. Local and metropolitan initiatives

(1) Madrid's Municipal Office Against Fraud and Corruption: Established in 2016, it inspects, verifies, and prevents potential cases of fraud or corruption involving municipal employees.

(2) Barcelona's Ethical Mailbox and Good Governance Service: Part of the Barcelona City Council's Analysis Services Directorate, this initiative acts as a primary channel for reporting municipal malpractice.

(3) Barcelona Metropolitan Transparency Agency: This agency promotes transparency and good governance throughout the metropolitan area. It focuses on coordinating actions, developing internal protocols, and strengthening public ethics.

8. Recommendations

Throughout this article, a series of actions aimed at improving ethics in the management of public resources, with a focus on the Spanish case, have been outlined. Following the review and lessons learned, the authors propose the following recommendations:

(1) Ethics in public management should not be limited to political leaders and public officials but must extend to all citizens. Corruption is only possible when such behavior is tolerated and encouraged in the non-public sphere. Consequently, the fight against public corruption is the responsibility of everyone, both within and outside the administration.

(2) The digitization of procurement processes not only represents a significant change in the timeframes for processing and resolving public contracts but also enables a comprehensive and intense exercise of transparency. For this reason, it is essential for public administrations to commit to implementing all the digital tools at their disposal. Doing so will allow for greater citizen engagement and understanding of public work

while also enabling the detection and prevention of inappropriate practices in the public sector. Transparency in administration is fundamental to gaining public trust, and digital tools offer the most straightforward and immediate means to achieve this goal.

(3) Greater coordination between different public administrations is necessary, particularly in politically decentralized countries like Spain. A national regulatory framework should be established to define general parameters in the field of public ethics, which can then be further developed and improved by sub-central levels of government. Public corruption occurs at all levels—state, regional, and local—underscoring the need for actions and protocols that are universally applicable regardless of the administrative level where it occurs.

(4) Periodic analysis of measures implemented in other countries to improve public ethics is recommended. This study has highlighted practices from the United Kingdom, Ireland, Croatia, Slovenia, and Portugal, although these examples are not exhaustive. Other cases also merit study, even if extrapolation is not always immediate or straightforward due to the unique characteristics of each country. However, this should not deter the observation and adaptation of “best practices” to enhance public ethics, increase transparency, and reduce corruption levels.

(5) Spain can serve as a reference point. Some episodes of public corruption—particularly at the local level, where there are over 8,100 municipalities—have been uncovered, and in many cases, timely action was not taken, allowing certain abuses, most of which have been prosecuted and punished. These lessons have prompted recognition of the harms caused by public corruption and the need for more thorough and efficient updates to control and oversight mechanisms. However, continuous monitoring of the public sector is necessary, especially in procurement, given its significant economic impact^[16].

(6) The best way to improve public ethics is first to embrace it and then to prevent corrupt practices. While sanctions and punishments are important, it is more necessary and effective to promote a culture of transparency in public actions so that both the administration itself and businesses and citizens understand that corruption is a harmful malpractice

that negatively affects everyone. Consequently, a civic transparency culture is required, characterized by greater professionalism and independence among public officials, whose criteria and evaluations should carry weight in political decision-making.

9. Conclusions

The growing interest in improving public ethics in resource management leads to enhanced efficiency and effectiveness. Over the past decade, significant progress has been made in the comprehensive development of mechanisms and instruments that strengthen ethics in public management decisions. Following a review of various implemented models, this work proposes a series of recommendations as best practices, applicable not only within Europe but also across Latin America.

The case of Spain is paradigmatic. After several cases of public corruption, primarily at the local level, exemplary measures have been taken to counteract malpractice. Controls are now far more intensive and extensive than they were a decade ago, and most importantly, they have served an educational purpose for the public, instilling the importance of combating and eradicating corrupt behaviors.

Embedding ethics in public administration requires collective responsibility, a process that is neither simple nor automatic. On the contrary, it demands proactive efforts from the administration, supported by the active engagement of citizens.

There is no denying the significant progress made in recent years toward the efficient functioning of the public sector, largely due to improvements in information management and changes in how public employees work. Central to this process is the adoption of an Integrated Institutional System (IIS) that evolves into an efficient Integrated Institutional Framework (IIF). This requires instilling both the administration and the public with an ethical culture that goes beyond merely implementing measures. It also calls for greater independence and professionalization of public employees, along with a clear separation between political and public management functions, to help reduce corruption.

Despite the advances made, there is still much work to be done.

Disclosure statement

The authors declare no conflict of interest.

References

- [1] Fernández Y, Fernández JM, Rodríguez A, 2008, Modernización de la Gestión Pública: Necesidad, Incidencias, Límites y Críticas. *Pecunia*, 6: 75–105. <https://dialnet.unirioja.es/servlet/articulo?codigo=2710925>
- [2] Paul R, Elder L, 2006, *The Miniature Guide to Critical Thinking, Concepts and Tools*. The Foundation for Critical Thinking, Tomales. https://www.criticalthinking.org/files/Concepts_Tools.pdf
- [3] Rohr J, 1978, *Ethics for Bureaucrats: An Essay on Law and Values*. Marcel Dekker, New York.
- [4] OECD, 2000, *Integridad Pública: Una Estrategia Para la Corrupción*. Paris. <https://www.oecd.org/gov/ethics/recomendacion-sobre-integridad-es.pdf>
- [5] Villoria Mendieta M, 2013, Corrupción en España: Cinco Ideas Para el Debate. *Temas Para el Debate*, 221: 15–17. <https://dialnet.unirioja.es/servlet/articulo?codigo=4185899>
- [6] Nolan C, 1995, *Standards in Public Life: First Report of the Committee on Standards in Public Life*. London. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/336919/1stInquiryReport.pdf
- [7] OECD, 1997, *La Ética en el Servicio Público: Cuestiones y Prácticas Actuales*. Ministerio de Administraciones Públicas, Madrid.
- [8] Jiménez Asensio R, 2017, *Marcos de Integridad Institucional y Códigos de Conducta: Encuadre Conceptual y Algunas Buenas Prácticas*. Instituto Nacional de Administración Pública-Ministerio de Hacienda y Función Pública, Madrid. <https://laadministraciondia.inap.es/noticia.asp?id=1506999>
- [9] OECD, 2009, *Towards a Sound Integrity Framework: Instruments, Processes, Structures and Conditions for Implementation*. Paris. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2652177
- [10] Taylor A, 2017, *The Five Levels of an Ethical Culture: How to Build and Sustain Organizations with Integrity*. BSR, San Francisco. https://www.bsr.org/reports/BSR_Ethical_Corporate_Culture_Five_Levels.pdf
- [11] Inter-American Development Bank, 2019, *Office of Institutional Integrity and Sanctions System: Annual Report 2019*. Washington, D.C. <https://publications.iadb.org/en/office-of-institutional-integrity-and-sanctions-system-annual-report-2019>
- [12] European Commission, 2017, *European Semester Thematic Factsheet: Anti-Corruption*. Brussels. https://eur-lex.europa.eu/summary/chapter/fight_against_fraud.html?locale=es&root_default=SUM_1_CODED%3D22
- [13] Vaquero García A, Cadaval Sampedro M, 2021, ¿Qué Podemos Esperar de Los Fondos Europeos? *Revista Administración & Ciudadanía*, 16(2): 225–243. <https://egap.xunta.gal/revistas/AC/article/view/4880/7930>
- [14] OECD, 2021, *Government at a Glance*. Paris. <https://www.oecd.org/gov/government-at-a-glance-22214399.htm>
- [15] Independent Office of Regulation and Supervision of Public Procurement, 2019, *Annual Supervision Report on Public Procurement in Spain*, December. Madrid. <https://www.hacienda.gob.es/RSC/OIReScon/informe-anual-supervision/ias-2019.pdf>
- [16] Alcalá Agulló F, Jiménez Sánchez F, 2018, *Los Costes Económicos del Déficit de Calidad Institucional y la Corrupción en España*. Fundación BBVA, Madrid. https://www.fbbva.es/wp-content/uploads/2018/10/DE-Ivie-2016_costes-economicos-deficit-calidadinstitucional.pdf

Publisher's note

Whoice Publishing remains neutral with regard to jurisdictional claims in published maps and institutional affiliations.