

Benefits fraud by Norwegian politicians in parliament: Convenience theory perspectives

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ABSTRACT

The theoretical goal of this article is to examine the case of a recent benefits fraud scandal among Norwegian parliamentarians, who received various payments they were not entitled to, through the lens of convenience theory. The evidence presented and evaluated comes from the report of the Norwegian auditor general's internal investigation as well as from various media reports. Among 14 convenience propositions, evidence was found for six of them: greed, status, decay, chaos, justification, and neutralization. An important practical implication of this research is that the independent status of parliamentarians has to be addressed by new measures of guardianship, overview, and control against fraud. Generally, the violation of trust by privileged individuals elected by the people represents a threat to democracy.

Introduction

Parliamentarians in Norway have access to several special benefits. One benefit is commuter housing where the parliamentarians from outside the capital have free accommodation in apartments located in Oslo. Another benefit is salary after leaving the parliament while waiting to find a new job. A third benefit is free travel when participating at political rallies and other events related to being politicians. However, politicians were accused of renting out their homes when staying in parliamentary apartments in Oslo, which is not according to benefit rules. They were accused of not telling the parliamentary administration that they had started in new jobs, and thus were not entitled anymore to waiting salary from the parliament. They were accused of private travels charged to the parliament (Eidesvik and Oterholm, 2023; Schjerpen, 2023; Strandberg et al., 2023).

An internal investigation was conducted by the office of the auditor general of Norway (Riksrevisjonen, 2023). The mandate for the investigation focused on whether current or former representatives of the Norwegian parliament – Storting in Norwegian – have applied for or been awarded benefits in violation of the Storting Allowances Act or other regulations or guidelines established by the Storting, or in breach of signed agreements. The mandate also addressed the administration in the parliament regarding the administrative handling of matters concerning the allocation of benefits and the management of the financial arrangements for Storting representatives more generally.

Not only were the parliamentarians thus facing accusations and allegations (Alstadheim, 2023). Also, the parliament itself was accused

of fraud. The parliament was accused of tax evasion by not paying tax on allowances (Heldahl and Knutsen, 2023):

The Storting passed a new tax law, but did not pay it itself. They kept it secret from the tax agency. In 2018, the Storting skimmed on the tax for almost six months. When they found out about the mistake, they started paying correct tax, but did not tell the tax authority about the money they owed. This is revealed in an interview Nettavisen has done with auditor general Karl Eirik Schjøtt-Pedersen.

Fraud is a type of financial crime referring to unlawful and intentional making of a misrepresentation to induce somebody to do something that otherwise would not have been done (Elisha et al., 2020). As argued by Zabyelina : 5) (2023), “despite their wealth, white-collar criminals commit crimes seeking personal, organizational, or financial benefits, often with little fear of or concern with legal ramifications”. Other types of financial crime include corruption and theft (Gottschalk, 2010).

The Storting is Norway's national assembly and consists of 169 parliamentarians who are elected every four years. The representatives of the Storting hold Norway's foremost positions of trust and receive remuneration for the position they have as parliamentarians. The presidency of the Storting has overall responsibility for administrative matters within the framework adopted by the Storting itself. The administration at the Storting has the task of ensuring that the parliamentarians are awarded salary and other benefits in accordance with laws and regulations. It follows from the Norwegian constitution §65 that every Storting representative shall receive remuneration determined by law for participating in the Storting. Supplementary

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provisions on the representatives' remuneration and a number of other financial benefits are described in the Storting Allowances Act.

Benefits fraud by politicians in the Norwegian parliament Stortinget was initially not detected by formal control mechanisms such as accounting and audit that tend to focus on procedures rather than substance contents in transactions. It was investigative journalists at two major Norwegian newspapers who detected wrongdoing, which caused both incarceration of two parliamentarians and later the report by [Riksrevisjonen \(2023\)](#) that is reviewed in this article. Investigative journalists tend to detect one-third of all financial wrongdoing by members of the elite in the Norwegian society.

This article provides a case study of the recent benefits fraud scandal among Norwegian parliamentarians who received various payments they were not entitled to. The theoretical perspective is convenience, which refers to a value-like construct that influences behavior and decision-making ([Mai and Olsen, 2016](#)). Conceptualization and examination of convenience theory on a case-by-case basis is an important research task. Convenience theory is an emerging theoretical perspective to explain the phenomenon of white-collar crime where convenience was first introduced as a core concept by [Gottschalk \(2017\)](#) and later expanded by [Gottschalk \(2022\)](#). Recently, the theory has been reviewed (e.g., [Chan and Gibbs, 2020](#); [Hansen, 2020](#); [Oka, 2021](#); [Vasiu, 2021](#); [Vasiu and Podgor, 2019](#)) and applied by several scholars such as [Asting and Gottschalk \(2022\)](#), [Braaten and Vaughn \(2021\)](#), [Davidsen and Kvam \(2023\)](#), [Dearden and Gottschalk \(2021, 2023\)](#), [Desmond et al. \(2022\)](#), [Gupta and Gottschalk \(2022\)](#), [Qu \(2021\)](#), [Saad et al. \(2022a, 2022b\)](#), [Stadler and Gottschalk \(2022\)](#), and [Sterri and Borge \(2022\)](#). Reference to the theory of convenience is already made in numerous research publications.

The evidence that is presented and evaluated in this case of parliamentarians' convenience comes from the report of the Norwegian auditor general's internal investigation as well as from various media reports. The theoretical goal of the article is to examine the case through the lens of convenience theory. After presentation of convenience theory, this article continues by reviewing the internal investigation among parliamentarians. Then fraud motives, opportunities, and willingness for deviant behavior are identified in the case as dimensions in convenience theory.

This article adds to research regarding similar scandals elsewhere, such as the UK parliament expenses scandals that deserve mention. For example, [Graffin et al. \(2013\)](#) studied falls from grace and the hazards of high status at the British MP expense scandal and its impact on parliamentary elites. Ten years later, [Flinders and Anderson \(2022:119\)](#) contested the current conclusion that "despite the public anger it ignited, the MPs expenses scandal actually had little impact on British politics" by arguing that "the impact of the scandal was far more significant and multi-dimensional than has generally been recognized".

Convenience theory

The theory of convenience suggests that fraud and other forms of financial crime by privileged individuals can be triggered by a motive of possibilities and threats, and fraud can be conveniently committed and concealed in a professional setting by individuals demonstrating willingness for deviant behavior. ([Braaten and Vaughn, 2021](#); [Davidsen and Kvam, 2023](#); [Gottschalk, 2022](#)). It is a crime-as-a-choice theory focusing on human desire for convenience in terms of reduced time and effort, combined with avoidance of strain and pain, when completing a task with the purpose of reaching an objective of financial gain. The theory is illustrated in [Fig. 1](#) in terms of three convenience dimensions and fourteen convenience propositions. The model in [Fig. 1](#) has been applied to various forms of white-collar crime where individuals in the elite abuse their positions for personal or organizational gain.

At the individual level, the motive is either greed as a possibility or strain as a threat. At the organizational level, the motive is either goal achievement as a possibility or bankruptcy as a threat. Conveniently

committing white-collar crime can be based on offender status or offender access to resources. Conveniently concealing wrongdoing can be based on decay by institutional deterioration, chaos from lack of guardianship and control, or collapse from criminal market forces. The offender willingness for deviant behavior can be caused by choice based on personal identity, rational consideration, or learning from others. The offender willingness can also be caused by a perception of innocence where the offender might justify own wrongdoing or neutralize any potential guilt feelings.

We return to these convenience propositions in more detail as they relate to parliamentarians at the Storting in Norway who committed benefits fraud.

Internal investigation

The internal investigation at the Norwegian parliament Stortinget ended up with a 201-pages report by the national audit office regarding the Storting's financial arrangements for representatives ([Riksrevisjonen, 2023](#)). The main topics in the report are the commuter housing for representatives having their homes outside the capital Oslo, salary payment for representatives after they have left their final term in the parliament, and travel expenses when representing their political party or the parliament. The main conclusion has the elements:

- The presidency of the Storting has not had sufficient control over whether the schemes have been administered in a satisfactory manner.
- The Storting's administration has administered regulations, information and control in a very deficient manner.
- Several of the Storting representatives have not been aware of the independent responsibility involved in making use of the financial arrangements.

The media reported on the investigation, for example did [Schjerpen \(2023\)](#) write:

The national audit office came out on Thursday with a devastating report which revealed major errors related to the financial arrangements at the Storting. The national audit office directed strong criticism at the leadership at the Storting, both at the presidency and the administration. Management has not had good enough control over the schemes and has managed them in a bad way, the national audit office claims. Both Storting president Masud Gharakhani and Storting director Kyrre Grimstad say they agree that this is worthy of criticism, and that several measures to clean it up have been initiated.

The most attention received an annex in the report starting on page 136 regarding named individuals abuse of benefits. A total of 62 parliamentarians are presented in the report by name and by their economic deviance. Most of them are told in the report that they have to pay back money to the Storting. One of them was parliamentarian Jan Arild Ellingsen ([Riksrevisjonen, 2023: 56](#)):

Ellingsen received severance pay in the period January 1 to December 31, 2018. Ellingsen had other income and was paid remuneration of NOK 35,550 in 2018. The remuneration was earned during the post-parliament period. His tax return for 2018 shows that Ellingsen had capital income of NOK 506,292 during the period in which he received severance pay: NOK 74,956 in income for renting out property in the period January 1 to November 1, 2018, and NOK 431,336 in profit from the sale of two properties in October and November 2018 respectively. Ellingsen continuously informed the Storting's administration about the remuneration he received, and the severance pay was truncated for him. The national audit office is not aware that Ellingsen informed the administration about his capital income during the benefit period. In June 2022, Ellingsen received a request from the Storting's administration to pay back NOK 506,292 of the severance pay due to the capital income he was paid in 2018. He paid back this entire amount in autumn 2022.

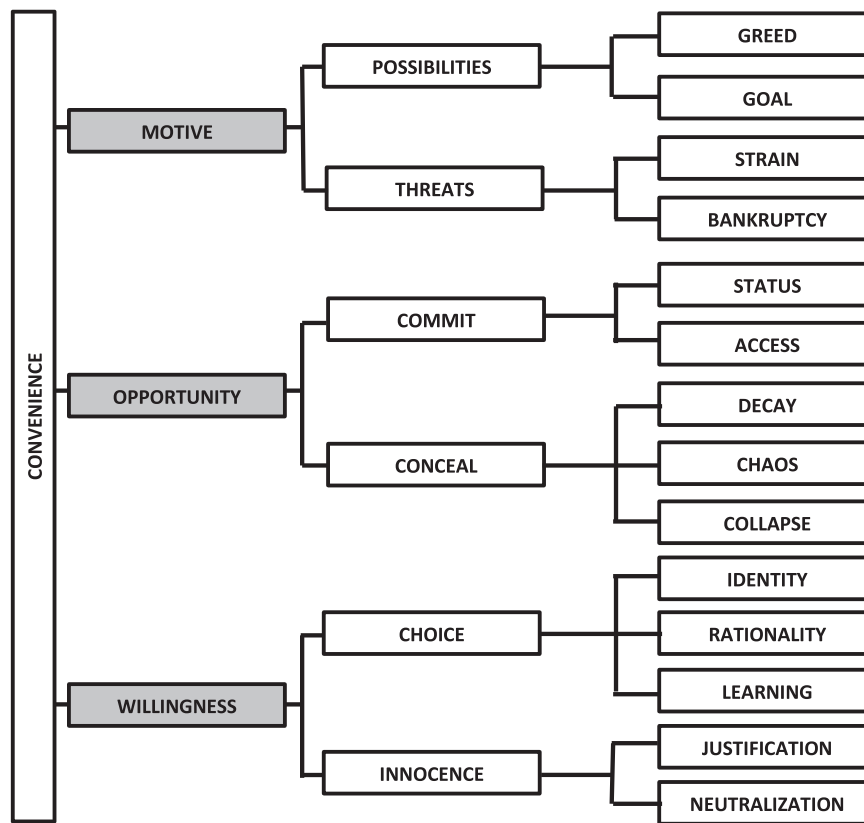


Fig. 1. Structural model of convenience theory.

Some of the fraudulent parliamentarians were detected ahead of the national audit office investigation as exemplified by Ellingsen in the quote above. Some other fraudulent parliamentarians were detected and exposed first time in the investigation report. An example is Bengt Morten Wenstøb (Risksrevisjonen, 2023: 50) who claimed that the administration should know, while he did not inform the administration:

Wenstøb received resignation benefits in the period October 1 to December 31, 2017. The resignation benefit was not truncated for other income during the benefit period. Wenstøb had other income and earned fees and remuneration totaling NOK 23,712 during the resignation period. Wenstøb was appointed by the Storting to sit on a committee for a four-year period. He has informed the national audit office that he therefore took it for granted that the Storting’s administration was aware of the remuneration he received for this work. The national audit office is not aware that Wenstøb informed the Storting’s administration about other income during the resignation period.

The office of the auditor general, here also named the national audit office, is an audit agency of the Norwegian parliament (the Storting). They are unique, as they are the only institution that can provide the Storting with a comprehensive and independent audit of various government agencies and activities. It was unique in this instance that the presidency of the Storting asked the office to investigate the Storting itself. That had never happened before.

Examiners formulated some recommendations to the Storting leadership for the future (Risksrevisjonen, 2023: 20):

- Clarity in regulations regarding the Storting’s financial arrangements for the representatives.
- That the representatives receive correct and appropriate information and guidance on how to understand the regulations.
- That the Storting’s administration follows up and controls the use of the commuter housing scheme.

- That the Storting’s administration follows up those who receive resignation benefits and severance pay, and ensures that the benefits are correctly truncated.
- That relevant documentation is kept to safeguard the rights of the representatives, and ensure that follow-up can be carried out in a reassuring manner.

When the maturity of the investigation is assessed later in this chapter, the above recommendations represent in themselves lack of clarity since they are so extremely general in their formulations that they might be considered useless without any value.

Fraud motives

The motive of illegitimate financial gain by a parliamentarian might be economic possibilities or threats. Possibilities can make wrongdoing a convenient avenue to achieve ambitions and goals based on greed. Greed reflects needs and desires that are socially constructed, and the needs and desires can never be completely covered or contended (Goldstraw-White, 2012). Greed can be a very strong quest to get more and more of something, and there is a strong preference to maximize wealth (Haynes et al., 2015; Sajko et al., 2021).

One offender in parliament admitted greed. He had been a minister in the government and represented the Christian democratic party. Kjell Ingolf Ropstad admitted greed by tax evasion. He was registered living at home with his parents outside the capital to avoid tax on his minister apartment in Oslo. Media reported that “Ropstad admits ‘tax trick’ with the cabinet residence” (Norum et al., 2021), and that “Ropstad says he wanted to exploit the system” (NTB, 2022).

The opportunity structure for an offender consists of both committing wrongdoing and concealing wrongdoing. According to the theory of convenience, high status and resource access are enablers of committing wrongdoing in an organizational setting. Status is an

individual's rank within a formal or informal hierarchy (Kakkar et al., 2020; McClean et al., 2018).

In line with the social conflict perspective of status (Petrocelli et al., 2003), an editorial by Birkevold (2023) compared benefits fraud by parliamentarians at the Storting with fraudulent recipients of social security benefits:

If the 50 from the Storting who have been paid too much had been social security clients, the reaction would have been completely different. That is how honest we should be. Let there be no doubt: If these people had been in the social security system, many of them would have been reported to the police. Abuse of social security benefits is cracked down on with an iron fist in Norway. Cheating on social security is an attack on the welfare state.

At the Storting, neither the presidency nor the administration has the role of employer towards parliamentarians. Representatives are elected by the people. They have a high status inside the Storting where the role of presidency as well as administration is to coordinate work and serve the politicians rather than make decisions on their behalf. Parliamentarians do not have to accept control by the management at Stortinget (2023) in all matters except financial issues.

According to the theory of convenience, institutional deterioration and decay, as well as lack of guardianship, oversight and control are enablers of concealing wrongdoing in an organizational setting. The statement that "the Storting's administration has administered regulations, information and control in a very deficient manner" (Riksrevisjonen, 2023: 10) illustrates such enablers.

"The regulations the representatives of the Storting have had to deal with have been and still are very complicated" (Birkevold, 2023). This is in line with the perspective of rule complexity. Rule complexity can create a situation where nobody is able to tell whether an action represented wrongdoing or a criminal offense. It is impossible to understand what is right and what is wrong. Some laws, rules, and regulations are so complex that compliance becomes random, where compliance is the action of complying with laws, rules, and regulations. The regulatory legal environment is supposed to define the boundaries of appropriate organizational conduct. However, legal complexity is often so extreme that even specialist compliance officers struggle to understand what to recommend to business executives in organizations (Lehman et al., 2020). "Not even the Storting's administration has had an overview and control" (Birkevold, 2023).

In previous years, several parliamentarians were singled out regarding financial abuse of commuter housing, and they had to resign from minister positions in the government and other leading political positions. However, in the aftermath, it is not obvious that there was wrongdoing. For example, the resignation of Ropstad two years earlier might have been unjustified (Strandberg et al., 2023: 4):

The national audit office places decisive emphasis here on the fact that, according to regulations at the time, it was sufficient to be either registered with the official home address or the actual residency outside the distance limit of 40 kilometers from the Storting. This means that, for example, Kjell Ingolf Ropstad was entitled to commuter accommodation, since he was formally registered in the boy's room with his parents.

Fraud opportunities

This adds to the institutional deterioration and decay at the Storting, where some prominent politicians resigned without obvious reasons in the aftermath (Birkevold, 2023):

In particular, the scheme with severance pay where resigned parliamentarians can keep their full salary for up to three months after leaving and up to 66% of their salary for up to a year, has been exposed to a lot of mess. It is worth noting that, on the other hand, the national office has not uncovered illegal use of commuter housing. In other words, neither Hadia Tajik (Labor party), Kjell Ingolf Ropstad (Christian party) nor former Storting president Eva Kristin Hansen

(Labor party) have broken the regulations, even though all three resigned or were pressured to do so precisely because of housing issues.

The ambiguity in assessments causing decay also derived from moral values (Birkevold, 2023):

Of course, this also shows that there is sometimes a difference between formal rules and assessments of a more "moral" nature. After all, Ropstad's old boys' room was used as an address precisely to be able to get commuter housing, and regardless of whether there was formally an opportunity to do so, most people understand that it could not possibly be the intention of the scheme.

This quote is interesting, because keeping trusted and privileged positions is not only a matter of compliance but sometimes also a matter of conformance that contributes to the ambiguity in the destiny of parliamentarians. Simply stated, representatives do not know whether adhering to rules and regulations is sufficient, or whether they need to adhere to moral norms as well. Compliance refers to meeting legal and other formal obligations, while conformance refers to meeting and potentially exceeding societal and other informal norms and obligations (Durand et al., 2019).

In addition to institutional deterioration and decay, there was lack of guardianship, oversight and control. "The presidency of the Storting has not had sufficient control over whether the schemes have been administered in a satisfactory manner" (Riksrevisjonen, 2023: 10). Lack of control includes travel expenses (Riksrevisjonen, 2023: 124):

In several cases, the travel bills for reimbursement of car allowance lack sufficient information for the Storting's administration to check that they are correct. There are weaknesses in the Storting's administration's control of breakfast deductions for overnight stay in hotels, the use of taxis, and commuting trips during the Storting representatives' non-meeting period.

Two politicians had ended up in prison because of breach of benefits regulations. Mazyar Keshvari from the right-wing people's party ended up in prison in 2021 for fake statements, while Hege Haukeland Liadal from the labor party ended up in prison in 2022 for fake statements (Langved et al., 2023). One reason for the lack of control was the reliance on trust (Riksrevisjonen, 2023: 121):

In one court sentence, it is pointed out that there are significant similarities between the two cases. In both cases, incorrect information has been given in travel invoices, and the risk of detection has been minimal. The system of travel allowance is based on trust and is based on the assumption that the individual representative delivers travel bills that are real and contain correct information. Errors in travel bills do not have to be deliberate actions, but can be unconscious errors on the part of representatives.

The trust-based system of lacking controls implies that the Storting is vulnerable to both deliberate and unconscious errors on the part of representatives. Trust refers to the acceptance of vulnerability to another's action (Baer et al., 2021). Trust implies that vulnerability is accepted based upon positive expectations of the motives and actions of another. Controlling a trusted person is often considered both unnecessary and a signal of mistrust. Kim et al. (2009: 401) defined trust as "a psychological state comprising the intention to accept vulnerability based on positive expectations of the intentions or behavior of another". Trust is associated with dependence and risk (Chan et al., 2022: 307):

The trustor depends on something or someone (the trustee or object of trust), and there is a possibility that expectations or hopes will not be satisfied, and that things will go wrong. Trust is not absolute, but conditional and contextual.

Deviant willingness

The third and final dimension in the convenience triangle after motive and opportunity is willingness for deviant behavior. "Several of the Storting representatives have not been aware of the independent responsibility involved in making use of financial arrangements"

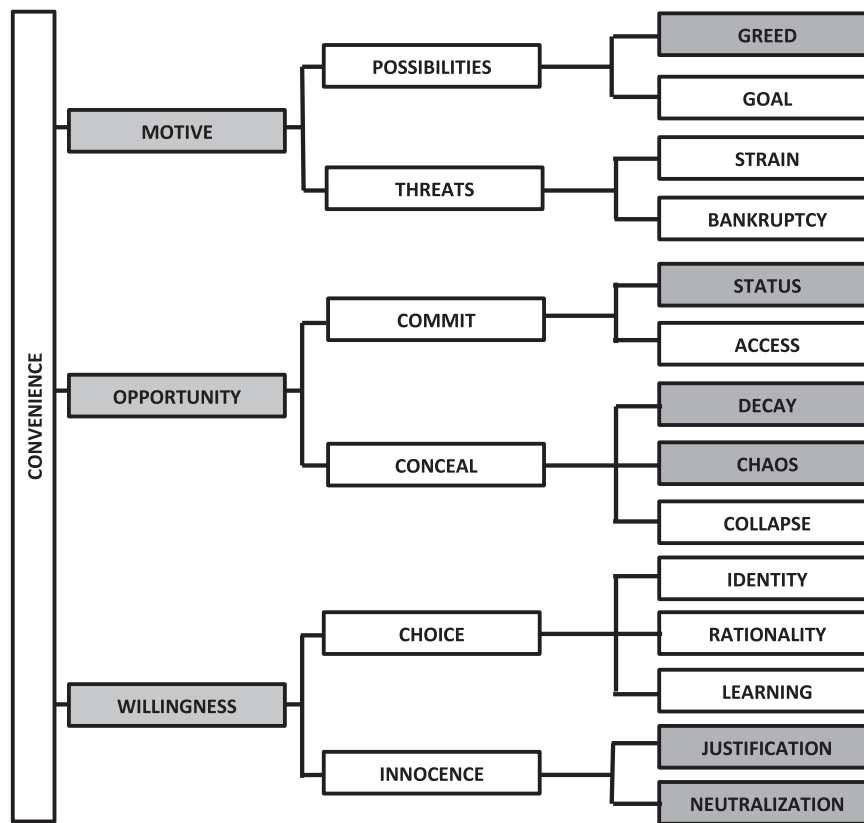


Fig. 2. Convenience propositions for fraudulent parliamentarians.

(Riksrevisjonen, 2023: 10), thereby potentially disclaiming responsibility by not being completely culpable (Sims and Barreto, 2022).

Hege Haukeland Liadal from the labor party ended up in prison in 2022 for fake statements (Langved et al., 2023). She had charged private travels to Stortinget. She justified her deviance by claiming that she always had combined private visits with political meetings (NTB, 2023):

Liadal wrote travel bills for several of the board meetings in Utsira and in Stavanger, and explained this by saying that the position was part of her role as representative of the Storting. The court came to the conclusion that the board position was private in nature, which gave no claim to remuneration for the Storting. Liadal pointed out that all travel activity was counted as part of a Storting representative’s work – in what were then the current regulations at the Storting.

-I always had meetings with other as a Storting representative, but I also wrote quite openly that there has been a board meeting in company, precisely to show openness about it, Liadal points out in a text message. She adds that this was not taken into account.

-I chose not to appeal, because I wanted to put the case behind me, learn from it and move on, writes Liadal.

The perception of innocence was expressed by several parliamentarians when confronted in the media. For example, Eidesvik and Oterholm (2023:8) reported:

-I have acted in good faith and unfortunately misunderstood the scheme on severance pay. I would also like to point out the lack of follow-up and information from the Storting’s administration, says Rigmor Andersen Eide.

In this third and final dimension of convenience theory is willingness for deviant behavior that is based on a perceived ability to justify own actions and a perceived ability to neutralize any potential guilt feeling. It is a matter of innocence based on justification and neutralization. In a justification, the actor admits responsibility for the act in question but denies its pejorative and negative content (Schoen et al., 2021: 730):

People use justification mechanisms to protect their sense of self. People who sincerely believe that they are a specific kind of person but routinely demonstrate behaviors that indicate otherwise may avoid cognitive dissonance and maintain their sense of self by using justification mechanisms that allow them to “explain away” their behavior.

In a neutralization, the offender denies the guilty mind (Benson, 1985) by application of various neutralization techniques. Sykes and Matza (1957) introduced a number of neutralization techniques that have been expanded in recent years. Offenders disclaim responsibility for misconduct, refuse damage from misconduct, refuse victim from misconduct, condemn those who criticize, apologize by higher loyalties, claim blunder quota, claim legal mistake, claim normality of action, claim entitlement to action, claim solution to dilemma, argue necessity of crime, claim role in society, perceive being victim of incident, gather support for deviance, and claim rule complexity.

As mentioned above, rule complexity can create a situation where nobody is able to tell whether an action represented wrongdoing or a criminal offense. It is impossible to understand what is right and what is wrong. Some laws, rules, and regulations are so complex that compliance becomes random, where compliance is the action of complying with laws, rules, and regulations (Lehman et al., 2020). Rule complexity serves in convenience theory both as an explanation for the lack of oversight and as an explanation for neutralization of guilt.

Some attempt to blame others for own wrongdoing. This is in line with attribution theory where the blame game is about misleading attribution to others (Eberly et al., 2011). Attribution is concerned with how individuals make judgments about responsibility (Piening et al., 2020). Linked to the blame game is shaming, where suspects express social disapproval of innocent individuals, thereby attempting to gain social control on perceptions of wrongdoing (Amry and Meliala, 2021).

Several parliamentarians applied the neutralization technique of claiming legal mistake (Eidesvik and Oterholm, 2023: 8):

- I can't bear to argue anymore about this matter, and I will pay back. Although I believe that this is completely wrong, Per Roar Bredvold told the local newspaper Glåmdalen in 2022.

Erik Skutle stated back in 2019: -I probably disagree with their legal assessment, but I accept it and will deal with it.

Jan Arild Ellingsen's lawyer, John Christian Elden, believes it is unfortunate that the national audit office does not take a position on whether the Storting's demand for repayment was legitimate: -That the Storting with retroactive effect for the whole of 2018 demands to receive around NOK 500,000 because in November of the same year he received a profit from the sale of property is very special writes Elden in an email.

The payments themselves were obviously justified and correct, and the money was spent. It is the same as if the social security agency should come in December and claim that your social security payment this year must be paid back because you received an inheritance in December. I think this is obviously wrong, and now the national audit office could have cleaned things up and ensured that Ellingsen got this money back.

Convenience propositions

Fig. 2 illustrates the main convenience propositions related to benefits fraud by politicians in the Norwegian parliament as discussed above. There are a total of 14 convenience propositions in the figure. Six of them seem covered by the responses from interviewed parliamentarians, while the remaining eight propositions seem less relevant in this case study. All fourteen propositions were presented as an approach to identify those that are relevant in each case study.

Discussion

The two largest fraud amounts concerned parliamentarians Bredvold and Ellingsen (Bergvall, 2023), who both received over half a million kroner too much (about USD 50,000). The political party with the most representatives involved was the right-wing progress party (Fremskrittspartiet), with five out of seven parliamentarians who were accused of having received too much in salary after leaving the Storting (Eidesvik and Oterholm, 2023).

Generally, the neutralization technique of claiming legal mistake implies that the act should never pop up as illegal in the first place. The offender argues that the law is wrong, and that the interpretation of the law is wrong, and what the person did should indeed not pop up as illegal. One may therefore break the law since the law is unreasonable, unfair, and unjustified. The offender may argue that it seems random what is criminalized and what is decriminalized over time (Sims and Barreto, 2022: 624):

The neutralization technique legality often refers to a loophole in the law, rules, or expectations of behavior. When the alleged offender follows the letter of the law instead of the spirit of the law, he or she might argue that if the law does not say the act is specifically forbidden, then it is acceptable.

However, as argued above, compliance is not sufficient for trusted individuals such as members of Stortinget (2023). There is also a need for conformance that refers to meeting and potentially exceeding societal and other informal norms and obligations (Durand et al., 2019). Conformity refers to the informal norms, values, expectations, and opinions observable within society. By meeting or exceeding societal expectations, conforming organizations obtain a social license to operate that refers to acceptance and approval of activities (Saenz, 2019).

Disclaiming responsibility as a neutralization technique refers to not being responsible for what happened. The offender here claims that one or more of the conditions of responsible agency did not occur, for example (Eidesvik and Oterholm, 2023: 8):

"Of course, I will refund erroneous payments. It has not been my intention to acquire benefits to which I am not entitled. All information

about payments from Guri Stova Strømmen Inc. is public and easily accessible online", wrote Ib Thomsen to the Storting last year.

Gjermund Hagesæter informs DN that it was he who, on his own initiative, contacted the Storting in 2018 when he became aware that capital income entailed a reduction in severance pay. -I took the initiative and together with the Storting, and we agreed that I should repay the sum. As a representative at the Storting, I have always been careful that I should not get more than what I have been entitled to and have been concerned with keeping things in order.

On the list is Harald Tom Nesvik from the right-wing progress party (Fremskrittspartiet) who received money at the same time as he went to work in the well boat shipping company Sølvrans. -I informed the Storting in November that I was working and that I should therefore not have severance pay. This was done at the desk on the first floor, he previously told the newspaper. Nevertheless, the money was paid out. -I thought it was enough to tell. And I didn't get any benefit payment for December either, even though I was granted it. So, the message has been received in a way. But there is also money I have been paid that I should not have had, and I will pay that back, he also said.

Some parliamentarians simply paid back without claiming neither guilt nor innocence when asked by the media, for example (Eidesvik and Oterholm, 2023: 8):

-I guess I don't have a comment. I have had a good dialogue with the administration at the Storting and have paid back every krone that I received in accordance with the regulations. It was a very nice dialogue, says Helge Thorheim.

The conservative party's Gunnar Gundersen also had a job and received money from the Storting at the same time. -I thought three months was standard and have not read this. I had never thought of applying for more either, but if this is a mistake, it must be corrected. I am in France for a week, but will contact the Storting when I get home, of course, he wrote in an email to the newspaper in 2021. Gundersen did not respond to the newspaper two years later in April 2023 when the report from Riksrevisjonen (2023) became public, and he was mentioned in it.

Langved et al. (2023) reported about former parliamentary representative Jette Christensen from the labor party. She said she forgot she had a commuter home. The auditor general asked: How is that possible? She claimed that she forgot to return the keys to the commuter accommodation. But the Storting prodded her four times. In the report by Riksrevisjonen (2023), of all those who have had commuter housing, only one new person was singled out. That was Jette Christensen. In previous years, however, several parliamentarians were singled out regarding financial abuse of commuter housing, and they had to resign from minister positions in the government and other leading political positions. Two politicians ended up in prison because of breach of benefits regulations. Mazyar Keshvari from the right-wing peoples party ended up in prison in 2021 for fake statements, while Hege Haukeland Liadal from the labor party ended up in prison in 2022 for fake statements (Langved et al., 2023). Jette Christensen was the new name revealed by Riksrevisjonen regarding abuse of commuter housing. She kept the apartment for one year and four months after she had bought her own apartment in Oslo. Christensen commented to Langved et al. (2023):

-I have not enriched myself by the mistakes that have been made, and I have paid what I owe to the tax administration, she writes in a text message.

When the newspaper uncovered Christensen's commuter housing case, her explanation was that she "forgot to return the key".

-It was a pure oversight on my part not to say that I no longer needed the Storting flat, Christensen said.

Documents that the newspaper has been given access to tell a different story. The administration wrote to Christensen four times, asking her to fill in a standard form confirming that she was still living in the commuter accommodation.

-I understand that it sounds strange. But during the period when the e-mails arrived, I was at the Norwegian defense college and on leave from the Storting. I was disconnected and in a bubble.

-It was only after I entered the college that I became aware that I had keys, but had not notified, Christensen told the newspaper when we interviewed her about the case before Christmas.

-You did not have access to the e-mail, or you did not read e-mails?

-I checked e-mail, but not as much as I would otherwise have done. I was not that connected.

She claims she was not aware that she was disposing of free commuter housing from the Storting during these five months.

-When I became aware of it, I went to the administrative office. I handed over the keys and explained the situation. After doing that, I called management and let them know before I sent the email, she says.

-How did you find out that you had the commuter accommodation?

-I cannot say what it was that made me think of it.

-Did you know that you had to fill in a form every year when you had commuter accommodation?

-Yes, there was a form you had to fill in from time to time, but I do not remember the frequency of those forms.

Aarre et al. (2023) also reported about Jette Christensen where she again emphasized that she had returned the keys and not enriched herself after having paid back what she got too much after leaving Stortinget since she had other income that she did not report.

A common perception of innocence among the parliamentarians seems to be the excuse of having forgotten. In an excuse, the actor admits the act in question is wrong but denies having full responsibility for it. Slightly different from the excuse is the apology that can also be based on having forgotten. In an apology, the actor admits violating a rule, accepts the validity of the rule and expresses embarrassment and anger at self. In a way, the actor 'splits himself into two parts, the part that is guilty of the offense and the part that disassociates itself from the delict and affirms a belief in the offender rule' (Goffman, 1971). An example is former minister and parliamentarian Solveig Horne who said after detection that she was annoyed with herself for forgetting (Aarre et al., 2023):

-I have no problems being named in this case, and think the national audit office has done an important job. I understand the criticism of the Storting and the Storting representatives. I myself am stilled annoyed with myself for forgetting to report the rental income, which came suddenly and unexpectedly, and I am completely devastated by the oversight. In my case, I cannot blame the Storting administration, which I think gave me good and useful guidance throughout the process when I left.

The offender convenience in the organizational opportunity dimension might include the absence of reaction in terms of sanctions and punishment in the public sector (Schjerpen, 2023):

-In the private sector, you always identify a person, and this person must be held responsible. Whereas in the public sector, slander is often used such as "system failure", and then those responsible get away with it, says the professor.

Among the issues the national audit office points at is that 51 representatives of the Storting have received too much in severance pay.

-This is to inquire whether they would like to pay back what they have been wrongly paid. It is not good enough. After all, these are people who should be persecuted if they do not repay. If this had happened in the business world, you could have apologized yourself whatever way you like, but you would probably have both disappeared out the door and paid everything back. While in the Storting it will surely be like in the public sector in general, that this boils down to learning and system failure, says the professor.

This quote reminds of the slippery slope perspective where it is "the small infractions that can lead to the larger ones (Arjoon, 2008: 78). Committing small indiscretions over time gradually lead people to complete larger unethical acts that they otherwise would have judged impermissible (Murphy and Dacin, 2011; Pettigrew, 2018). The term

'system failure' can create an impression that everyone as well as nobody is responsible, thereby opening up for sliding on the slippery slope over time.

While outside the scope of this research, it is nevertheless worth mentioning what has happened or might happen to these politicians. Button et al. (2018: 628) suggested that "the higher you fly, the further you fall" might apply to politicians where "criminal legacies create long-term labels" (Shepherd et al., 2020: 3). However, there seems to be three barriers that make the criminal justice system in Norway reluctant to investigate and charge politicians. The first barrier is the attribution of blame to system failure rather than individual wrongdoing. The second barrier is the attitude that politicians should solve issues among themselves. The third barrier is avoidance of complex issues in the elite as discussed by Gottschalk (2023). Nevertheless, in exceptional circumstances, Norwegian police have investigated politicians, state prosecutors have charged them in court, and judges have passed verdicts of prison sentences.

Conclusion

This article provided a case study of a recent benefits fraud scandal among Norwegian parliamentarians, who received various payments they were not entitled to. The evidence that was presented and evaluated came from the report of the Norwegian auditor general's internal investigation as well as from media reports. The theoretical goal was to examine the case through the lens of convenience theory where six out of fourteen propositions in the theory found support: greed, status, decay, chaos, justification, and neutralization.

An obvious shortcoming of the current research is the lack of several researchers to conduct content analysis of the audit report and the media reports. Only when several scholars identify relevant convenience propositions is it possible to assess inter-rater reliability and thus the extent of trust that can be placed in the identified versus the neglected propositions. It is not at all obvious that the remaining eight convenience propositions were absent. This is certainly a potential avenue for future research.

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