

ANNUAL REPORT AND FINANCIAL ACCOUNTS

2004



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ANNUAL REPORT AND FINANCIAL STATEMENTS

1 January - 31 December 2004

180th year of operation

Review by the Auditor General

Last year was our fourth year in connection with Parliament. In shifting the State Audit Office to its present position, Parliament above all focused expectations on being kept better informed of audit results. The Office has taken this into consideration in reporting on audits, among other things. Every audit report has been brought to the notice of the appropriate committee and individual MPs. Opinions have also been explained by the Office's personnel when reports have come up for discussion. In its response to the Office's annual report to Parliament last autumn, Parliament noted that audit reports and the opinions in them have become part of its everyday work. Therefore the course we have taken can be considered quite successful.

Last year the Office decided on a reorganization of Performance Audit. The present two units and personnel will be merged into a single unit that will go into operation on 1 June 2005. The goal is to improve the quality and coherence of the audit process and audit reports, to create better conditions for managing and renewing audit work, and to increase cooperation among auditors.

Personnel turnover remained on the same level as the year before. Management was also affected. New heads were appointed for the Financial Audit unit and one of the Performance Audit units in late 2004. The composition of the Office's management accordingly changed.

The Office and employees' organizations agreed on a programme to improve pay and the Office's competitiveness in 2004-2009, based on the Office's annual budget. One of the key objectives of the programme is to ensure the Office's competitiveness and operating conditions as an employer and make sure it can recruit and hold on to skilled, competent and motivated personnel. Parliament approved an appropriation in the state budget for 2005 that will allow the programme to begin.

In addition to motivating and competitive pay, building expertise requires investment in personnel development. Last year the Office spent more person-days on training than before.

The Office completed financial audits for all 115 ministries and agencies as well as two funds outside the state budget and the state's annual accounts. It started 117 audits concerning fiscal year 2004 together with the audit of the state's annual accounts. Financial audits accounted for 53.5% of the working time spent on external performance production.

At the beginning of the year 32 audits and 7 preliminary studies were still under way. Of these 39 audit topics 23 were completed during the year. In addition to ongoing audits, 36 new audit topics were included in the operational plan at the beginning of 2004 and further topics were added in the course of the year to bring the total to 47 new audit topics. Preliminary studies or actual audits got under way for 36 of these. Of this number 26 preliminary studies and 6 audits were completed during the year. Performance audits accounted for 42.5% of the working time spent on external performance production. Units cooperated to produce reports on every administrative sector and these were key in focusing audit activities.

Last year was good in terms of the Office's performance, for which I would like to thank our entire personnel.

Tapio Leskinen



1 Review of Operations

1.1 Position and mission

Section 90 paragraph 2 of the Finnish Constitution calls for an independent State Audit Office in connection with Parliament to audit the state's financial management and compliance with the state budget.

According to section 1 of the Act on the State Audit Office, the Office's task is to ensure the legality and effectiveness of the state's financial management and compliance with the budget.

The Office's audit mandate covers:

- the Government and ministries
- state agencies
- funds outside the state budget
- unincorporated state enterprises and state-owned companies
- state aids
- state credit institutions taking care of payment traffic
- the transfer of funds between Finland and the European Union.

The Office also performs certain international auditing tasks, takes care of certain expert and negotiating tasks and participates in national and international cooperation in its field.

Funds outside the state budget, unincorporated state enterprises and state-owned companies and state credit institutions taking care of payment traffic are audited by outside auditors as provided in legislation.

1.2 Goals

The Office's goal is to produce useful and reliable information on the state's financial management, compliance with the budget and administrative activities for Parliament,

the Government and other levels of administration.

Through its audit activities and key expert activities the Office strives to

- ensure compliance with the state budget and regulations concerning financial management
- promote effectiveness in state administration and
- support good governance and the implementation of general principles regarding financial management in administration.

The State Audit Office fulfils its task by conducting financial audits and performance audits. The successful management of the Office's overall task is built on these complementary forms of audit and interaction between them.

Financial audits are performed annually and cover all the state's reporting units. The purpose of audits and related expert activities in key areas of competence is to

- ensure
 - compliance with the state budget and key legislation regarding its application
 - the provision of correct and adequate annual accounts by state administration and reporting units
- and promote
 - the exercise of Parliament's budgetary power
 - the proper arrangement of internal auditing
 - the application of good financial management principles and
 - the effectiveness of administration.

Performance audits are of a one-time nature and cover task areas applying to more

than one unit, functions occurring throughout administration, tasks entrusted to a specific administrative sector, authority or recipient of state aids, funds outside the state budget, unincorporated state enterprises or state-owned companies.

A key goal of performance audits is to draw attention to significant shortcomings and problems in the effectiveness of administration and their basic causes and to supply the relevant decision-makers with information necessary for financial management in a usable form.

Both financial and performance audits involve the external audit of ministries and subordinate agencies, which is aimed primarily at ensuring the state's financial interests. Financial audits serve Parliament as well as the Government and subordinate administration particularly by ensuring the legality of financial management and compliance with the budget. Performance audits serve them especially by producing objective information on the effectiveness of the management of the state's tasks and also unexpected results. Both types of audit ensure the correctness and adequacy of the information supplied to Parliament and other bodies responsible for controlling the state economy. Reporting to agencies produces added value for financial control and monitoring.

1.3 Vision and values

The Office's vision is to audit the state economy with top expertise.

This requires

- qualitatively and quantitatively sufficient competence and expertise for audit and expert tasks
- clear criteria for focusing audits based on the Office's tasks
- effective planning, implementation and monitoring processes and
- clear and timely reporting.

The Office's vision from the viewpoint of different interest groups was given concrete

form in the Office's strategy for 2003-2006. For Parliament the vision means that the Office's activities support Parliament's budgetary and legislative power by producing objective and useful audit information on the implementation of the budget, the management of statutory tasks assigned to administration and the achievement of objectives, and the reliability and adequacy of the planning and reporting information supplied to Parliament by administration.

For the Government and subordinate administration, the vision means that the Office as an outside auditor produces objective audit information which is needed in directing administration concerning matters that are essential and subject to risk, compliance with the budget, regulations and other decisions in the state's financial management, and the correctness of the state's and reporting units' annual accounts. It also means that the Office presents initiatives on the basis of its expertise.

For citizens the vision means that the Office publishes its audit results openly. This helps citizens to perceive the Office as an independent and reliable audit institution and regard its activities as important.

For the Office's personnel the vision means that the Office offers employees challenging tasks, opportunities to develop professionally and as members of the community, fair and motivating pay, and up-to-date tools and support systems.

Management and other activities are guided by the Office's common values, which are expertise, objectivity, cooperation, courage and effectiveness.

1.4 Planning and strategic lines

The Office's operating strategy is made up of policies according to which the Office's activities are directed, carried out and developed, taking into consideration changes in the operating environment. The strategy is based on the Office's statutory task.

The Office's activities are based on long-term planning and annual operational planning. Plans define strategic lines and focuses for activities and confirm individual audit topics. According to the Office's strategic lines for 2003-2006, critical success factors are the proper focusing of audit activities and ensuring the Office's expertise.

The Office has approved the following criteria to focus audit activities:

- the economic significance of the matter
- the risk for the state economy
- the production of new information
- ensuring the correctness and efficiency of agencies' financial management, the reliability of reported information and compliance with the state budget.

The Office carries out its task through financial audits and performance audits, which are conducted along similar lines to achieve the Office's goals.

Financial audits cover all ministries and agencies as well as the state's annual accounts. Financial audits are focused according to the criteria mentioned above.

Performance audit topics are selected each year on the basis of special focuses. In 2004 focuses included the provision of correct and adequate information in budget proposals and the Government's report to Parliament on the management and state of central government finances, financial management systems, state aids and other supports, state revenues and financing systems, and state procurement procedures.

According to the principle of equal protection, the auditing of EU funds is given the same weight as the auditing of national funds. The Office audits transfers of funds between Finland and the European Union in the same scope and according to the same principles and procedures that apply to national funds. About two-thirds of the more than 100 agencies that are audited have transactions involving EU funds on their books.

The Office monitors the activities of state-

owned companies, unincorporated state enterprises and funds outside the state budget. It publishes an annual report concerning the activities of the state-owned companies at the group level. Decisions concerning audits of state-owned companies and state enterprises as well as funds outside the state budget are made separately.

1.5 Organization

The State Audit Office is directed by the Auditor General, who is elected by Parliament. The Office's organization comprises an Advisory Board prescribed by law as well as three audit units and the Internal Services unit (see organization chart, Appendix 1). The Office has its headquarters in Helsinki, with branches in Turku and Oulu.

Financial Audit operates as a single unit while Performance Audit is divided into two units. The Internal Services unit is responsible for preparing and taking care of the Office's internal administration and reporting as well as supporting services and relations with the European Court of Auditors.

The task of the Advisory Board is to maintain and develop the Office's connections with cooperation partners, to present initiatives to develop auditing and to monitor the focusing of audits, their effectiveness and ability to serve different cooperation partners. The Advisory Board is chaired by Olavi Ala-Nissilä, MP, with Under-Secretary of State Juhani Turunen serving as vice chairman and Special Researcher Timo Lehtinen as secretary. Senior Auditor Eeva Miettinen was elected to represent personnel.

Composition of the Advisory Board in 2004-2005:

Olavi Ala-Nissilä, MP
 Reino Hjerppe, Director General
 Markku Lehto, Permanent Secretary
 Tapio Leskinen, Auditor General
 Christel von Martens, Director
 Eeva Miettinen, Senior Auditor
 Anita Niemi-Ilahti, Director

Anni Sinnemäki, MP
 Vappu Taipale, Director General
 Juhani Turunen, Under-Secretary
 of State
 Kari Urpilainen, Chairman of the
 Parliamentary State Auditors

During the year the Advisory Board met five times and discussed the focusing of audits, audit results and outside factors influencing the Office's activities.

With regard to focusing audits and audit results, the Advisory Board discussed mapping audit needs in different administrative sectors, the Office's annual report to Parlia-

ment and the Office's audit and operational plan for 2005. Among outside factors influencing the Office's activities, the Advisory Board discussed the Government's controller function and the reorganization of parliamentary supervision of the state economy.

1.6 Personnel

Information concerning the Office's personnel and a comparison with the three previous years are presented in the following tables and figures:

PERSONNEL AT 31 DECEMBER				
Year	Employees in permanent posts 31.12.	Number of person-years	Unpaid leaves of absence ¹	Number of posts 31.12.
2001	129	132	15	145
2002	138	137	14	146
2003	143	141	8	146
2004	141	140	7	147

At the end of 2004 the Office had 141 employees. The number of person-years increased by 6.1% (8 person-years) in 2001-2004. Unpaid leaves of absence fell by 8 person-years during the same period.

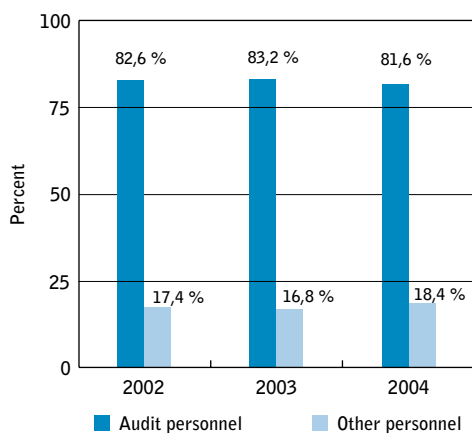
¹ Unpaid leaves of absence include maternity and parental leave, paternity leave, child-care leave, pension/rehabilitation support, study leave, work elsewhere, public task, unpaid private matter, job-rotation leave and part-time pension.

Structure of personnel

TEMPORARY EMPLOYEES' SHARE OF PERSONNEL			
Year	Permanent (number)	Temporary (number)	Temporary (%)
2001	119	10	7.8
2002	124	14	10.1
2003	137	6	4.2
2004	131	10	7.1

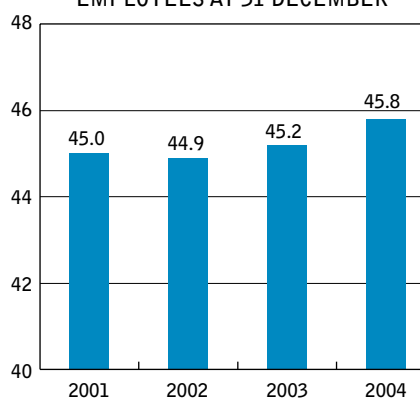
The number of employees in temporary posts amounted to 10 at the end of 2004. This was 7.1% of total personnel.

FIGURE 1: AUDIT PERSONNEL'S SHARE OF PERSONNEL AT 31 DECEMBER



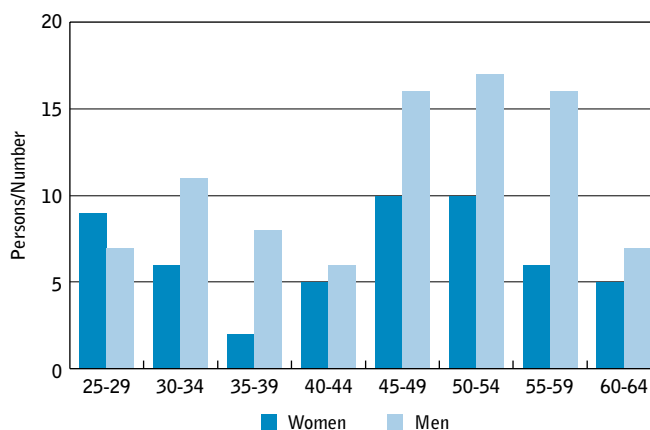
At the end of 2004 the number of audit personnel was 119 (81.6% of total personnel) and other personnel 26 (18.4%). The corresponding figures the year before were 119 (83.2%) and 24 (16.8%).

FIGURE 2: AVERAGE AGE OF EMPLOYEES AT 31 DECEMBER



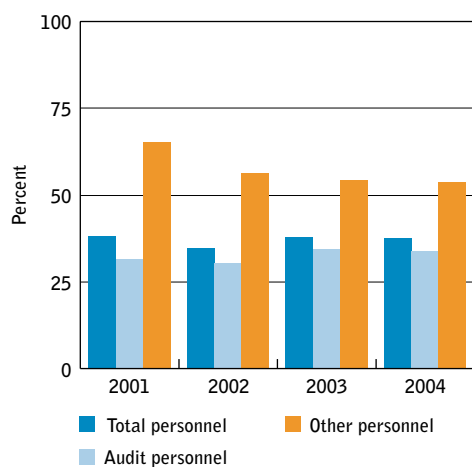
The average age of employees continued to rise last year.

FIGURE 3: AGE DISTRIBUTION AT 31 DECEMBER



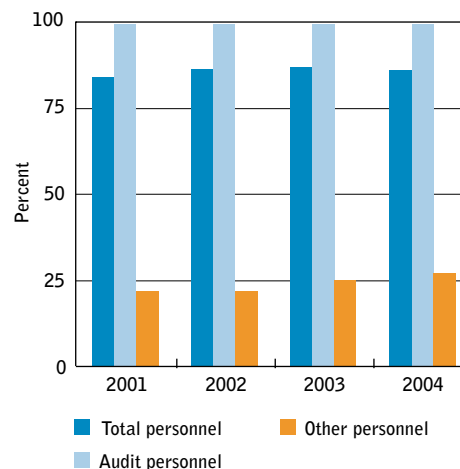
The two largest age groups at the end of the year were 45-49 years (18.4%) and 50-54 years (19.1%). Employees at least 45 years of age accounted for 61.7% of personnel (63.6% of men and 58.5% of women). The largest age group among men was 50-54 years.

FIGURE 4: WOMEN'S SHARE OF PERSONNEL AT 31 DECEMBER



Women comprised 37.6% of the Office's total personnel, 33.9% of audit personnel and 53.2% of other personnel.

FIGURE 5: SHARE OF PERSONNEL WITH A UNIVERSITY DEGREE AT 31 DECEMBER



85.8% of personnel had a university degree, including 99.1% of audit personnel and 26.9% of other personnel.

Personnel development

Year	Training days (person-days)	Training days/ person-year	Costs (euro)	Costs per person-year
2001	1 321	10.0	357 628	2 709
2002	1 130	8.2	308 996	2 255
2003	1 273	9.0	355 992	2 525
2004	1 612	11.5	431 199	3 080

Personnel development includes external and internal training as well as voluntary development.

Training days averaged 11.5 days per person-year overall, 13.3 person-days per person-year among audit personnel and 3.3 person-days per person-year among other personnel. Personnel development costs amounted to 4.5% of the Office's total costs. Costs mainly consisted of pay.

Sick leave and health-care visits

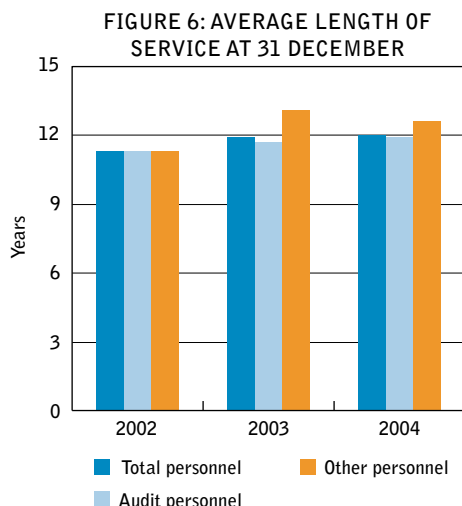
Year	Person days of sick leave	Person days per person-year	Cases of illness (number)	Cases of illness per person-year	Health care visits per person-year
2001	1 082	8.2	360	2.7	–
2002	823	6.0	293	2.1	4.2
2003	1 149	8.1	380	2.7	4.7
2004	1 498	10.7	376	2.7	4.9

On most occasions (82%) sick leave lasted 1-3 days. Sick leave exceeding 11 days rose to 7% of all cases of illness in 2004, compared with 4% the year before. Long absences accounted for 62% of sick days, up from 36% the year before. Occupational health-care visits also rose somewhat.

Personnel turnover

VAIHTUVUUS (TOISEN TYÖNANTAJAN PALVELUKSEEN SIIRTYNEET)			
Year	Temporary	Permanent	% of personnel
2001	5	4	7.0
2002	0	10	7.2
2003	0	8	5.6
2004	0	7	5.0

The Office has experienced an increase in personnel turnover in recent years, along with state administration in general. Last year 7 permanent employees, or 5.0% of the Office's personnel, left to take other jobs. Turnover among all personnel was 8.6%. This was 1.6 percentage points higher than the year before.



The average length of service at the end of the year was 12.0 years. The figure was 11.9 years among audit personnel and 12.6% among other personnel. The length of service has risen quite steadily. In 2003 the average length of service was 11.9 years.

1.7 Development of activities

The development of audit activities is discussed in sections 2.3.3 and 2.4.3.

Last year the Office decided on a reorganization of Performance Audit. The present two units and personnel will be merged into a single unit that will go into operation on 1

June 2005. The goal is to improve the quality and coherence of the audit process and audit reports, to create better conditions for managing and renewing audit work, and to increase cooperation among auditors.

Online services were renewed according to the Office's online service strategy. New web pages that among other things improved access to timely information by providing complete audit reports went online in October.

During the year a survey was conducted to determine the level of work-related stress and burnout, using the BBI-15 indicator. All the Office's employees participated in the survey, which showed that the overall situation is within normal limits.

As part of an occupational health inspection, a VALMERI survey was conducted to find out what employees think of working conditions. Employees were asked to evaluate their physical surroundings, strain on the musculoskeletal system and psychosocial stress at work. The Office's results in each of these areas and the overall index for these areas were slightly better than the average figures in the field.

Personal computing tools were improved by procuring new workstations for a fifth of personnel. New displays were also procured. The Office's operating system was updated and in the process the Office switched to the same servers as Parliament. These projects were conducted in cooperation with Par-

liament's Information Management Office. The servers in Turku and Oulu were updated and integrated into Parliament's network. In connection with its self-evaluation the Office surveyed the present state of information management. The results of this survey will be used in preparing IT policies in 2005.

1.8 International activities

The State Audit Office serves as the national cooperation body of the supreme audit institutions of the European Union and the European Court of Auditors. During the year the Office took part in meetings of the auditors general and liaison officers of the supreme audit institutions of the European Union and in working groups appointed by meetings of the auditors general. At meetings of the auditors general the SAIs exchange experiences and lay out policies concerning joint audits of EU funds. The Office also participated as an observer in all five audit visits of the European Court of Auditors in Finland and answered queries and requests for information from the Court of Auditors.

The Office is a member of the International Organization of Supreme Audit Institutions (INTOSAI) and the European Organization of Supreme Audit Institutions (EUROSAI). As in past years, the Office participated in meetings organized by INTOSAI and EUROSAI as well as the preparation of meeting materials and answered enquiries from the organizations and their working groups. A key goal of international activity is to promote the exchange of information regarding auditing procedures. INTOSAI and EUROSAI are also involved in developing auditing methods and standards. Last year the Office participated in a EUROSAI seminar in London and the 18th EUROSAI conference which was held in Budapest. The Office was

also represented at a meeting of the EUROSAI IT working group in Bern and a training seminar on tax and customs in Warsaw.

The Office participated in an EU working group which coordinates the audit of the EU's structural funds and in an EU working group that focuses on VAT.

Cooperation and the exchange of information among the audit offices in the Nordic countries continued as in past years. Finland hosted a meeting of the Nordic liaison officers in Helsinki and participated in the meeting of auditors general in Copenhagen. The Office participated in working groups that met in Oslo and Copenhagen to discuss financial crime, the abuse of public funds and audit work. It hosted a Nordic performance audit seminar and participated in a Nordic conference for information officers in Copenhagen and a seminar for training liaisons in Oslo. The Office conducted its self-evaluation with help from the National Audit Office of Denmark. The Office was also represented at a meeting in Reykjavik of the working group responsible for preparing the Nordic audit offices' joint report.

Cooperation with the audit offices in the Baltic countries included a joint meeting with the Nordic countries. The Office also received two visits from the State Audit Office of Estonia.

Last year the Office received 13 international visits, mostly from other EU member states. The Office's representatives attended a total of 23 conferences and seminars abroad. In addition the Office served as the auditor of the Baltic Marine Environment Protection Commission's NOMUS committee, the Nordic Institute of Contemporary Art and the Nordic Development Centre for Rehabilitation Technology and also audited a number of projects financed by the Nordic Council of Ministers.

2 Description of results

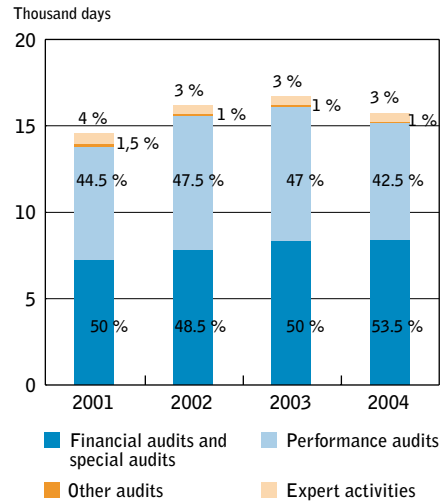
2.1 The Office's results

The Office produced 117 financial audits last year (2003 116, 2002 115) together with its audit of the state's annual accounts. It started 117 audits concerning fiscal year 2004 together with the audit of the state's annual accounts. Financial audits and special audits accounted for 53.5% of the working time spent on external performance production (Figure 7). This was 3.5 percentage points more than the year before.

The Office completed 29 performance audits during the year (2003 35, 2002 32). These led to 25 audit reports, 2 accounts, 1 preliminary study and 1 letter. In addition 44 audits or preliminary studies were still under way at the end of the year (2003 41, 2002 39). Performance audits accounted for 42.5% of the working time spent on external performance production (Figure 7). This was 4.5 percentage points less than the year before.

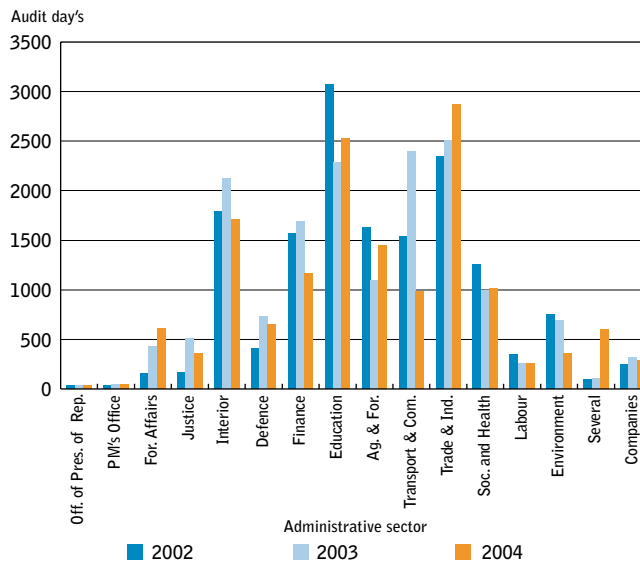
The breakdown of the financial audits, special audits and performance audits that

FIGURE 7: TIME USE IN 2001-2004



were completed in 2004 by administrative sector is shown in Figure 8. In interpreting this figure it should be pointed out that results with regard to financial audits are influenced by the division of agencies and enterprises into administrative sectors. With regard to financial audits calculations only in-

FIGURE 8: BREAKDOWN OF COMPLETED AUDITS BY ADMINISTRATIVE SECTOR IN 2002-2004



cluded audit days for audits completed during the year. Changes in audit days were due mainly to the breakdown of completed performance audits by administrative sector.

Other audits accounted for 1.0% of the time spent on external performance production (Figure 7).

A list of the audits that were completed in 2004 is appended to this report.

In connection with its expert tasks the Office presented initiatives, issued statements, provided advice and training, participated in outside working groups, gave testimony and handled complaints regarding the state's financial management. Expert activities accounted for only 3% of the time spent on external performance production (Figure 7).

2.2 Costs and time use

The Office's costs (Figure 9) amounted to €9.63 million (2003 9.43 million, 2002 €8.92 million). Performance Audit accounted for €4.72 million of this total (2003 4.45 million, 2002 4.45 million), Financial Audit €4.90

million (2003 €4.71, 2002 €4.40 million). In the calculation the Office's real estate costs (€0.96 million), internal service costs (€0.92 million) and other joint costs (€1.41 million) have been allocated to different result areas.

External performances or audits and expert tasks, accounted for 62% of effective working time (excluding paid absences) in the Performance Audit result area (2003 70%, 2002 70%) (Figure 10). In the Financial Audit result area the share was 71% (2003 71%, 2002 70%). Training accounted for about 6% of effective working time.

The average costs of the Office's external performance production amounted to €611 per day, up 8.3% from the previous year (Figure 11). In the Financial Audit result area the average costs of external performance production amounted to €565 per day, up 3.3% (Figure 12). In the Performance Audit result area the average costs of external performance production amounted to €688 per day, up 15.0% (Figure 13).

Total pay excluding side costs amounted to €5.89 million (2003 €5.69 million, 2002 €5.35 million).

WORKING TIME IN PERSON-DAYS AND PERSON-YEARS			
	2002	2003	2004
Person-days	34 323	35 505	35 619
Person-years	137	141	140
BREAKDOWN OF WORKING TIME, %			
	2002	2003	2004
Effective working time	83	81	80
Annual leave	12.5	14	14
Holiday pay leave	1.5	1	1
Sick leave	2	3	4
Other paid leave	1	1	1
Total	100	100	100

In calculating person-years, person-days were divided by 251 days/year in 2002 and 2003 and by 254 days/year in 2004.

FIGURE 9: THE STATE AUDIT OFFICE'S COSTS IN 2001-2004

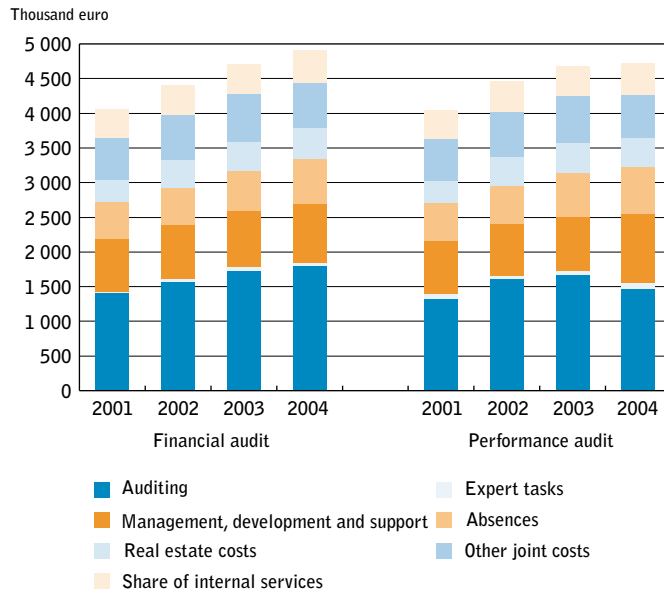


FIGURE 10: TIME SPENT ON EXTERNAL PERFORMANCE PRODUCTION

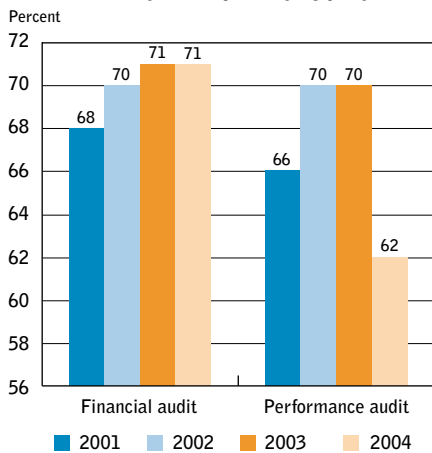


FIGURE 11: AVERAGE COSTS PER DAY OF EXTERNAL PERFORMANCE PRODUCTION

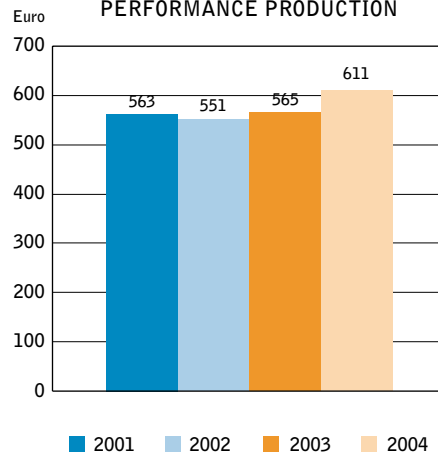


FIGURE 12: AVERAGE COSTS PER DAY OF EXTERNAL PERFORMANCE PRODUCTION

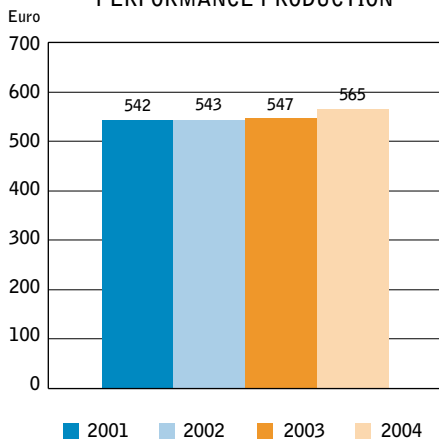
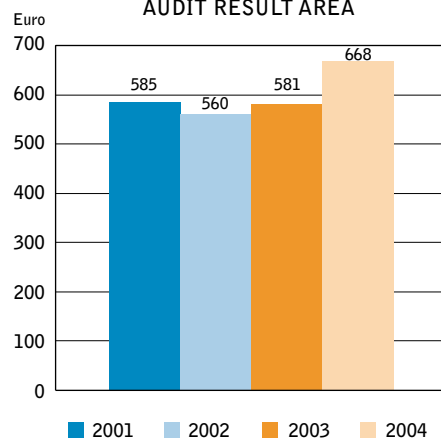


FIGURE 13: AVERAGE COSTS PER DAY IN THE PERFORMANCE AUDIT RESULT AREA



2.3 The achievement of objectives and effectiveness in Financial Audit

2.3.1 Effectiveness and the achievement of objectives

In 2004 the Office submitted financial audits for fiscal year 2003. These covered all 115 ministries and agencies as well as two funds outside the state budget and the state's annual accounts. The objective was to perform financial audits according to the quality requirements in the audit guidelines. To ensure quality, in conducting audits for 2003 attention was focused on planning audits and managing the audit process and on the substantiation and clarity of opinions. Attention was also focused on the quality of interim reports and annual summaries as well as timely reporting.

The objective was to move up the completion of audits and submit reports to ministries by 31 May 2004 (6 June in 2003), to agencies by 21 May 2004 (23 May in 2003) and on the state's annual accounts by 11 June 2004. The work plan set aside 75 audit days per agency on average.

All the audits in the objective were completed according to the quality requirements in the audit guidelines. Interim reporting was developed so that reports drew more attention to conclusions. The Office prepared 336 interim reports or an average of 2.9 reports per agency, compared with 2.6 the year before. In addition to interim reports

for agencies, the Office prepared interim reports evaluating performance management for each ministry.

The average completion date for audits was moved up to 28 May for ministries (31 May in 2003). Audit reports were submitted by 31 May for ten ministries and a few days later for three ministries.

The average completion date for the remaining 102 agencies' audits was 4 May or the same as the year before. Audit reports were submitted by 21 May for 91 agencies and a few days later for 11 agencies. The level of achievement of timetable objectives can be considered good.

Audit reports were published on the Office's website after completion and were distributed to interest groups in printed form according to established practice.

The amount of time required for audits was slightly less than planned, averaging 72 audit days per agency (2003 70, 2002 61, 2001 60). This figure also includes audits of information systems, which were conducted in 11 agencies. Their effect on the average was six audit days.

External performances accounted for 71% of effective working time (2003 likewise 71%, 2002 70%, 2001 68%).

Auditing performed in 2003 accounted for 48% of audits reported in 2004 (2003 47%, 2002 44%, 2001 42%). This figure reflects the share of audit work performed during the fiscal year, which the Office has strived to increase.

Summaries of financial audits and key conclusions were presented in the Office's annual report to Parliament.

AUDITS'S AVERAGE COMPLETION DATES			
Year	Ministries (date)	Other agencies (date)	Number of reports
2001	5.6.	14.5.	116
2002	4.6.	9.5.	115
2003	31.5.	4.5.	116
2004	28.5.	4.5.	115

Personnel in the unit totalled 64 at the beginning of the year and also at the end of the year. Person-years totalled 61. Three employees left to take other jobs in 2004, compared with five the year before.

2.3.2 Costs

The following tables present key cost information for financial audits concerning the previous year which were completed in 2001-2004, namely costs per person-day and average costs per audit. Both figures are calculated on the basis of the unit's separate costs. Direct costs consist mainly of pay for actual work-days together with welfare and pension payments, plus direct travel expenses. The second cost component covers management, development and supporting activities. The cost of absences is mainly for annual leave.

Direct costs per audit day rose by 4.4% during the year and by 5.6% over a three-year period.

Average costs per audit rose by 5.6% during the year and by 25.0% in 2001-2004. The rise in costs reflects the increase in average audit days per agency from 61 to 70 in 2003.

2.3.3 Development and expert activities

An average of 15.7 person-days per person-year was spent on personnel development (2003 13.4), including 8.9 person-days per person-year for training. A total of 225 person-days was spent on the unit's own development activities. This corresponded to 1.8% of effective working time (2003 2.5%, 2002 2.8%, 2001 3.3%).

FINANCIAL AUDIT RESULT AREA'S COSTS PER AUDIT DAY €				
	2001	2002	2003	2004
Direct costs	188	196	202	210
Management, development, support	104	100	94	96
Absences	64	67	64	70
Total separate costs per audit day	356	363	360	376
Change 2003–2004, %				4.4 %
Change 2001–2004, %				5.6 %

FINANCIAL AUDIT RESULT AREA'S AVERAGE COSTS PER AUDIT €				
	2001	2002	2003	2004
Direct costs	11 207	11 962	14 055	14 830
Management, development, support	6 197	6 088	6 578	6 733
Absences	3 788	4 103	4 456	4 939
Total separate costs per audit	21 192	22 153	25 089	26 502
Change 2003–2004, %				5.6 %
Change 2001–2004, %				25.0 %

2.4 Achievement of objectives and effectiveness in the Performance Audit result area

2.4.1 Effectiveness and achievement of objectives

The objective was to complete 31 performance audits during the year. The actual number of completed audits was 29.

The 29 audits that were completed during the year led to 25 audit reports, 2 accounts and 1 preliminary study. One audit led to a letter. The number of completed audits was 35 in 2003 and 32 in 2002.

At the beginning of the year 32 audits and 7 preliminary studies were still under way. Of these 39 audit topics 23 were completed during the year. In addition to ongoing audits, 36 new audit topics were included in the operational plan at the beginning of 2004 and further topics were added in the course of the year to bring the total to 47 new audit topics. Preliminary studies or actual audits got under way for 36 of these. Of this number 26 preliminary studies and 6 audits were completed during the year.

Actual performance audits required 6,702 person-days (2003 7,781, 2002 7,704, 2001 6,491). Completed audits required 6,462 person-days or an average of 223 person-days per audit (2003 224, 2002 256, 2001 256).

In addition to actual performance audits the unit spent 339 person-days on various expert tasks.

External performances accounted for 62% of effective working time (2003 70%, 2002 70%, 2001 66%). The drop in time spent on external performances was due mainly to development measures and the introduction of administrative sector reports.

Audit reports were published in printed form and copies were distributed to the appropriate bodies, MPs, the parliamentary Finance Committee and special committees,

the Office of the Parliamentary State Auditors, the Ministry of Finance, the Government Controller-General and the Office of the Chancellor of Justice. Reports have also been available to the public and have been publicized in press releases. Audit reports and press releases in Finnish are posted on the Office's website, with summaries of reports in Swedish and English.

In addition to the normal distribution of audit reports, the Office's annual report to Parliament and follow-ups ensure the effectiveness of performance audits. The Office's annual report to Parliament surveys the state of administration on the basis of performance audits. It serves Parliament in handling the state budget and provides information to help read and interpret the Government's annual accounts and the Government's report on the management and state of central government finances. The Office prepares follow-up reports for all performance audits, included recommended changes and measures taken.

2.4.2 Costs

Key cost indicators for performance audits that were completed in 2004 (costs per person-day, average costs per audit) are presented in the accompanying tables. Both figures are calculated on the basis of the unit's separate costs. Direct costs consist mainly of pay for actual work-days together with welfare and pension payments, plus direct travel expenses. The second cost component covers management, development, training and supporting activities. The cost of absences includes pay plus social security and pension contributions.

Average costs per audit rose by 29.2% compared with audits completed the year before but were still lower than in 2001. Average costs per person-day rose by 29.7% during the year and were also higher than they were three years earlier. Inflation and the general rise in earnings are included in figures.

PERFORMANCE AUDIT RESULT AREA'S COSTS PER AUDIT DAY €				
	2001	2002	2003	2004
Direct costs	190	171	177	212
Management, development, support	108	85	79	115
Absences	76	61	61	84
Total separate costs per audit day	373	317	317	411
Change 2003–2004, %				29.7 %
Change 2001–2004, %				10.2 %

PERFORMANCE AUDIT RESULT AREA'S AVERAGE COSTS PER AUDIT €				
	2001	2002	2003	2004
Direct costs	48 608	43 680	39 501	47 178
Management, development, support	27 609	21 753	17 775	25 665
Absences	19 443	15 681	13 667	18 824
Total separate costs per audit	95 660	81 114	70 943	91 667
Change 2003–2004, %				29.2 %
Change 2001–2004, %				- 4.2 %

2.4.3 Development

A total of 568 person-days or 4.9% of effective working time was spent on personnel development (2003 398 or 3.2%, 2002 398 or 3.3%, 2001 461 or 4.1%). An average of 9.4 person-days/person-year was spent on training performance auditors (2003 6.1, 2002 7.0, 2001 7.5).

The focus in personnel development remained on in-service training for auditors. In acquiring expertise in their special fields auditors have taken advantage of training arranged by various organizations and agencies. They have also had opportunities to take part in training arranged by the Financial Audit unit.

The Office continued a series of lectures concerning interaction between administration and citizens, with MPs and MEPs from different political parties serving as speakers.

The training working group arranged workshops on the new Administrative Procedure Act, problems in administering aids

from the viewpoint of prosecutors, developing regional administration and evaluating the impact of legislation.

Two training sessions were arranged on interaction. The subject was discussed during public relations training in the spring and at a development seminar in the autumn. The training working group organized development and information sessions, which were carried out with assistance from Performance Audit's development working group and information management services. As in past years a four-day orientation course was arranged for new employees in the autumn.

Internationally the Office participated in a Nordic training seminar in Oslo and a meeting to exchange views on audits conducted by the European Court of Auditors.

2.4.4 Complaints and abuses

The Office has monitored and investigated abuses in administration and their effects on the state economy as well as measures aimed at preventing abuses. The goal is to prevent

problems, mistakes and abuses through audit means by contacting authorities, requiring corrective measures and initiating audits if necessary.

The Office received 49 complaints regarding the state's financial management (2003 31, 2002 53), and 43 complaints were dealt with during the year (2003 38, 2002 37). Complaints were submitted by private citi-

zens and organizations. State agencies submitted 25 reports concerning abuses under section 16 of the Act on the State Audit Office (2003 17). Ministries administering EU aids also submitted copies of their reports on the monitoring of aids under Commission Decree No. 1681/94 to the Office. Reports are made for each structural fund quarterly.

3 Financial statements with notes and examination of the financial statements

3.1 Financial statements

Statement of income and expenses

	1.1.2004–31.12.2004		1.1.2003–31.12.2003	
OPERATIONAL INCOME				
Other operational income	<u>909.59</u>	909.59	<u>67.00</u>	67.00
OPERATIONAL EXPENSES				
Materials, supplies and goods:				
Purchases during the year	124 596.90		98 705.30	
Personnel expenses	7 333 102.59		7 267 689.12	
Rents	946 708.85		952 549.96	
Purchased services	829 893.23		788 884.70	
Other expenses	247 711.51		236 933.05	
Depreciation	<u>143 288.27</u>	<u>9 625 301.35</u>	<u>140 981.85</u>	<u>9 485 743.98</u>
DEFICIT I		-9 624 391.76		-9 485 676.98
INCOME FROM TAXES AND COMPULSORY CHARGES				
VAT paid	<u>-350 077.50</u>	<u>-350 077.50</u>	<u>-388 792.95</u>	<u>-388 792.95</u>
DEFICIT FOR THE YEAR		<u>-9 974 469.26</u>		<u>-9 874 469.93</u>

Balance sheet

	31.12.2004		31.12.2003	
ASSETS				
FIXED ASSETS AND OTHER LONG-TERM INVESTMENTS				
INTANGIBLE ASSETS				
Intangible rights	5 607.14		18 522.60	
Other long-term expenditure	<u>14 637.47</u>	20 244.61	<u>25 508.79</u>	44 031.39
TANGIBLE ASSETS				
Machinery and equipment	180 499.98		280 419.34	
Furnishings	<u>13 225.21</u>	<u>193 725.19</u>	<u>21 411.76</u>	<u>301 831.10</u>
SECURITIES AND OTHER LONG-TERM INVESTMENTS		213 969.80		345 862.49
INVENTORIES AND FINANCIAL ASSETS CURRENT RECEIVABLES				
Other current receivables	<u>1 112.20</u>	1 112.20	<u>111.99</u>	111.99
CASH, BANK RECEIVABLES AND OTHER FINANCIAL ASSETS				
Cash accounts	<u>431.80</u>	<u>431.80</u>	<u>399.45</u>	<u>399.45</u>
TOTAL INVENTORIES AND FINANCIAL ASSETS		<u>1 544.00</u>		<u>511.44</u>
TOTAL ASSETS		<u>215 513.80</u>		<u>346 373.93</u>
EQUITY AND LIABILITIES				
EQUITY				
STATE'S EQUITY				
State's equity 1.1.1998	-819 653.02		-819 653.02	
Change in previous years	-197 995.84		-260 376.46	
Equity transfers	9 841 469.91		9 936 850.55	
Deficit for the year	<u>-9 974 469.26</u>	-1 150 648.21	<u>-9 874 469.93</u>	-1 017 648.86
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	35 456.69		44 484.87	
Inter-agency transfers	187 047.01		178 818.57	
Payable items	121 835.33		117 334.03	
Accrued expenses	<u>1 021 822.98</u>	<u>1 366 162.01</u>	<u>1 023 385.32</u>	<u>1 364 022.79</u>
TOTAL LIABILITIES		<u>1 366 162.01</u>		<u>1 364 022.79</u>
TOTAL EQUITY AND LIABILITIES		<u>215 513.80</u>		<u>346 373.93</u>

Compliance with the budget 1.1.-31.12.2004

	1.1.2004–31.12.2004			
	Accounts 2003	Budget 2004	Accounts 2004	Comparison Budget / Accounts
BUDGET EXPENDITURE ACCOUNTS				
21.40.21 Operating costs (2-year trans.)	0.00	10 020 000.00	10 020 000.00	0.00
22.40.21 Operating costs (2-year trans.)	9 569 000.00	0.00	0.00	0.00
21.40.19 VAT (open)	0.00	393 000.00	350 077.50	42 922.50
22.02.19 VAT (open)	<u>388 792.95</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total expenditure accounts	<u>9 957 792.95</u>	<u>10 413 000.00</u>	<u>10 370 077.50</u>	<u>42 922.50</u>
DEFICIT FOR THE YEAR	<u>9 957 792.95</u>	<u>10 413 000.00</u>	<u>10 370 077.50</u>	<u>42 922.50</u>

3.2 Notes

NOTE 1

PRINCIPLES USED IN CALCULATING DEPRECIATION ACCORDING TO PLAN AND CHANGES

Depreciation according to plan has been calculated on a straight-line basis according to the economic life of assets. The Office does not own national property.

Depreciation principles did not change during the year.

Depreciation periods are:

FIXED ASSETS	Depreciation method	Depreciation period	Annual depreciation %	Residual value %
Intangible assets				
Intangible rights				
Purchased computer software	straight-line	3 years	33	0
Advance payments and work in progress				
Unfinished acquisitions of intangible assets		no depreciation period		
Tangible assets				
Machinery and equipment				
Cars and other road vehicles	straight-line	7 years	14	0
Computers hardware and accessories	straight-line	3 years	33	0
Office machinery and equipment	straight-line	5 years	20	0
Telephone switchboards and other communications equipment	straight-line	5 years	20	0
Audiovisual machinery and equipment	straight-line	5 years	20	0
Other machinery and equipment	straight-line	5 years	20	0
Furnishings				
Apartment and office furnishings	straight-line	5 years	20	0

Minor purchases costing less than €1.000 have been included with annual costs.

NOTE 2

PERSONNEL EXPENSES AND FRINGE BENEFITS AND HOLIDAY PAY LIABILITIES

Personnel expenses and fringe benefits	1.1.-31.12.2004	1.1.-31.12.2003	
	euro	euro	
- Salaries and fees *)	5 824 819.96	5 727 114.97	
- Fringe benefits	130 019.60	132 888.00	
- Pension expenses	1 095 078.33	1 125 077.71	
- Other personnel expenses	413 204.30	415 496.44	
Total	7 463 122.19	7 400 577.12	
*) In 2004 salaries and fees included €11.990,00 in fees. *) In 2003 salaries and fees included €8.518,00 in fees.			
Holiday pay liabilities	1.1.2004	31.12.2004	Change, euro
Holiday pay liabilities	814 576.72	816 804.94	2 228.22
Side cost liabilities	208 808.60	205 018.04	-3 790.56
Total holiday pay liabilities	1 023 385.32	1 021 822.98	-1 562.34

NOTE 3

CHANGES IN THE ACQUISITION COST OF NATIONAL PROPERTY AND FIXED ASSETS AND OTHER LONG-TERM EXPENDITURE, €

The acquisition cost includes all fixed assets whose economic lives had not ended at the beginning of the year, even if their acquisition cost had been completely written off.

The Office does not own national property.

FIXED ASSETS	Intangible assets		
	Intangible rights	Other long-term expenditure	Total
Acquisition cost 1.1.2004	251 241.30	32 613.81	283 855.11
Increases			
Decreases	2 315.96		2 315.96
Acquisition cost 31.12.2004	248 925.34	32 613.81	281 539.15
Accumulated depreciation 1.1.2004	232 718.70	7 105.02	239 823.72
Accumulated depreciation difference	2 315.96		2 315.96
Depreciation according to plan during the year	12 915.46	10 871.32	23 786.78
Depreciation not according to plan during the year			
Write-downs during the year			
Accumulated depreciation 31.12.2004	243 318.20	17 976.34	261 294.54
Appreciation			
Book value 31.12.2004	5 607.14	14 637.47	20 244.61

FIXED ASSETS	Tangible assets		
	Machinery and equipment	Furnishings	Total
Acquisition cost 1.1.2004	855 200.16	73 936.53	929 136.69
Increases	11 395.58		11 395.58
Decreases	67 163.35		67 163.35
Acquisition cost 31.12.2004	799 432.39	73 936.53	873 368.92
Accumulated depreciation 1.1.2004	574 780.82	52 524.77	627 305.59
Accumulated depreciation difference	67 163.35		67 163.35
Depreciation according to plan during the year	111 314.94	8 186.55	119 501.49
Depreciation not according to plan during the year			
Accumulated depreciation 31.12.2004	618 932.41	60 711.32	679 643.73
Appreciation			
Book value 31.12.2004	180 499.98	13 225.21	193 725.19

NOTE 4**APPRECIATION**

The Office did not book any appreciation of national property or fixed assets.

NOTE 5**GRANTED LOANS OUTSTANDING AT THE END OF THE YEAR**

The Office did not have any granted loans outstanding at the end of the year.

NOTE 6**GRANTED STATE SECURITIES, STATE GUARANTEES AND OTHER COMMITMENTS IN EFFECT AT THE END OF THE YEAR**

The Office does not have any granted state securities, state guarantees or other commitments which were in effect at the end of the year.

NOTE 7**PRINCIPLES FOR TRANSLATING FOREIGN-CURRENCY LIABILITIES, RECEIVABLES AND OTHER COMMITMENTS**

The Office does not have any foreign-currency liabilities, receivables or other commitments.

NOTE 8**SHARES AND PARTICIPATIONS IN COMPANIES AND OTHER SECURITIES COMPARABLE TO SHARES**

The Office does not have any shares or participations in companies or other securities comparable to shares.

NOTE 9**NATIONAL PROPERTY NOT INCLUDED IN THE BALANCE SHEET**

The Office does not own national property.

NOTE 10**PROVISION OF INFORMATION IN ACCORDANCE WITH SECTION 42 F PARAGRAPH 2 OF THE STATE BUDGET DECREE**

Expenses from the acquisition of production factors and income from the sale of performances have been booked on a performance basis. The Office does not have other expenses or income.

NOTE 11**ITEMIZATION OF APPROPRIATIONS CARRIED FORWARD TO THE NEXT FISCAL YEAR**

Appropriations carried forward	Starting balance 1.1.2004	Accumulation during the year	Final balance 31.12.2004
4.03.22.40.21 Operating costs (2-year trans.)	-544 231.45	544 231.45	0.00
4.04.21.40.21 Operating costs (2-year trans.)	0.00	-1 070 170.04	-1 070 170.04
Total appropriations carried forward	-544 231.45	-525 938.59	-1 070 170.04

NOTE 12

BUDGET AUTHORIZATIONS, THEIR USE AND RESULTING EXPENSES

The Office does not have any budget authorizations.

NOTE 13

ANNUAL BALANCING ACCOUNT

1. Deficit	-9 974 469.26
2. Entries which are included in the income/expense deficit but not in the budget surplus/deficit	
Debit+ / Kredit-	
2.1 Business accounting income and expenses not booked in budget accounting	141 725.93
2.2 Business accounting income and expenses booked as items waiting to be booked in a budget account or as appropriations carried forward	0,00
2.3 Business accounting income, expenses and technical items booked as appropriations carried forward	-525 938.59
2.4 Business accounting income, expenses and technical items booked as being in arrears	0.00
2.5 Business accounting income and expenses booked as off-budget financing	0.00
3. Kirjaukset, jotka eivät ole mukana tuotto-/kulujäämässä, mutta ovat mukana talousarvion yli-/alijäämässä.	
Debit- / Kredit+	
3.1 Balance sheet account entries which are booked as budget income or expenses	-11 395.58
4. Total	-10 370 077.50
5. Budget deficit	10 370 077.50
6. Difference	<u>0.00</u>

NOTE 14

CHANGES IN EQUITY

EQUITY (euro)	2004	2003
State's equity 1.1.1998	-819 653.02	-819 653.02
Change in equity in previous years 1.1.	-260 376.46	-196 256.74
Opening transfer (Deficit for the year)	-9 874 469.93	-9 250 002.74
Opening transfer (Equity transfers)	9 936 850.55	9 185 883.02
Change in equity in previous years 31.12.	-197 995.84	-260 376.46
Equity transfers 1.1.	9 936 850.55	9 185 883.02
Opening transfer	-9 936 850.55	-9 185 883.02
Transfers from state's general payment traffic expense account	9 967 565.44	9 988 208.98
Transfers to state's general payment traffic income account	-126 095.53	-51 358.43
Transfers from remittance account	0.00	0.00
Inter-agency transfers	0.00	0.00
Transfers resulting from joint purchases	0.00	0.00
Equity transfers 31.12.	9 841 469.91	9 936 850.55
Deficit for the year 1.1.	-9 874 469.93	-9 250 002.74
Opening transfer	9 874 469.93	9 250 002.74
Transfer to balance sheet	-9 974 469.26	-9 874 469.93
Deficit for the year 31.12	-9 974 469.26	-9 874 469.93
State's equity 31.12.	-1 150 648.21	-1 017 648.86

The Office does not have asset or liability items booked as income or expenses after the approval of the starting balance sheet.

NOTE 15

OFF-BUDGET FINANCING WHICH SHOULD BE INCLUDED IN THE STATEMENT OF INCOME AND EXPENSES

The Office does not have off-budget financing which should be included in the Statement of Income and Expenses.

NOTE 16

RESERVE FUNDS IN THE BALANCE SHEET

The Office does not have reserve funds in the balance sheet.

NOTE 17

RESERVE FUNDS, FOUNDATIONS AND ASSOCIATIONS OUTSIDE THE BALANCE SHEET

The Office does not administer reserve funds, foundations or associations outside the balance sheet.

NOTE 18**OVERSPENDING OF ESTIMATED APPROPRIATIONS AND REASONS**

The Office did not overspend estimated appropriations.

NOTE 19**ACCOUNTING PRINCIPLES**

The annual accounts have been prepared in accordance with orders and guidelines issued by the Ministry of Finance and the State Treasury.

Depreciation according to plan has been calculated on a straight-line basis according to the economic life of assets. The depreciation period is three years for computer software and hardware, seven years for vehicles and five years for all other machinery, equipment and office furnishings. The Office does not own national property.

Under operational income, other operational income includes income from the sale of property no longer in use.

Under operational expenses, personnel expenses include salaries, holiday pay, overtime, expert fees, training fees, other fees, the change in holiday pay liabilities and side costs. Other expenses include travel costs, domestic and international membership fees, user fees, vehicle insurance premiums, taxes and other compulsory charges which are not taxes.

Under current liabilities in the balance sheet accrued expenses include holiday pay liabilities.

The Office's accounting is on an accrual basis. The annual accounts have been corrected on a payment basis.

3.3 Examination of the financial statements

COMPLIANCE WITH THE BUDGET, 31.12.2004

BUDGET ACCOUNT						
	For 2004 €	Appropriation For previous years €	Available €	Used or accumulated €	Carried forward to 2005 €	Comparison with the budget €
21.40.21 Operating costs (2-year trans.)	10 020 000.00	0.00	10 020 000.00	8 949 829.96	1 070 170.04	0.00
22.40.21 Operating costs (2-year trans.)	0.00	544 231.45	544 231.45	544 231.45	0.00	0.00
TOTAL	10 020 000.00	544 231.45	10 564 231.45	9 494 061.41	1 070 170.04	0.00
21.40.19 VAT expenses (open)	393 000.00	0.00	393 000.00	350 077.50	0.00	42 922.50
<p>Available funds totalled about €10 million. Appropriations carried forward from the previous year amounted to 5.2% of this figure. Appropriations carried forward to 2005 amounted to €1 070 170.</p> <p>The Office's operating expenses totalled €9.6 million. Personnel expenses amounted to 76.2% of this figure.</p> <p>No essential changes took place in the cost structure compared with the year before.</p>						

4 Internal control

Internal control involves influencing the Office's auditing environment through accounting systems and procedures built into operating processes. The structures and procedures of internal control have been prescribed in the Office's accounting regulations and guidelines, and these are constantly developed to support the effectiveness and thoroughness of internal control. Management is responsible for internal control. The accounting regulations call for all personnel to ensure proper internal control in their jobs and areas of responsibility.

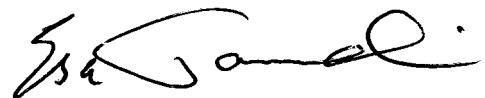
In order to promote internal control, activities are also audited according to regulations and the audit plan. The purpose of internal audit is to help management make sure that the Office applies appropriate procedures in view of the scope and content of finances and activities and the risks involved to verify the legality and effectiveness of the Office's finances and activities, to protect the funds and assets that are under the Office's control and to provide correct and adequate information on the Office's finances and activities. In 2004 the audit included material analyses and covered the internal control of key operational chains for financial and pay management. The audit was performed by a senior auditor answering directly to the Auditor General.

The Office has immediately complied with the recommendations presented in external and audits.

The annual accounts were approved in Helsinki on 22 March 2005.



Tapio Leskinen
Auditor General



Esa Tammelin
Head of Planning

THE OFFICE'S MANAGEMENT



Audit Councillor
Vesa Jatkola

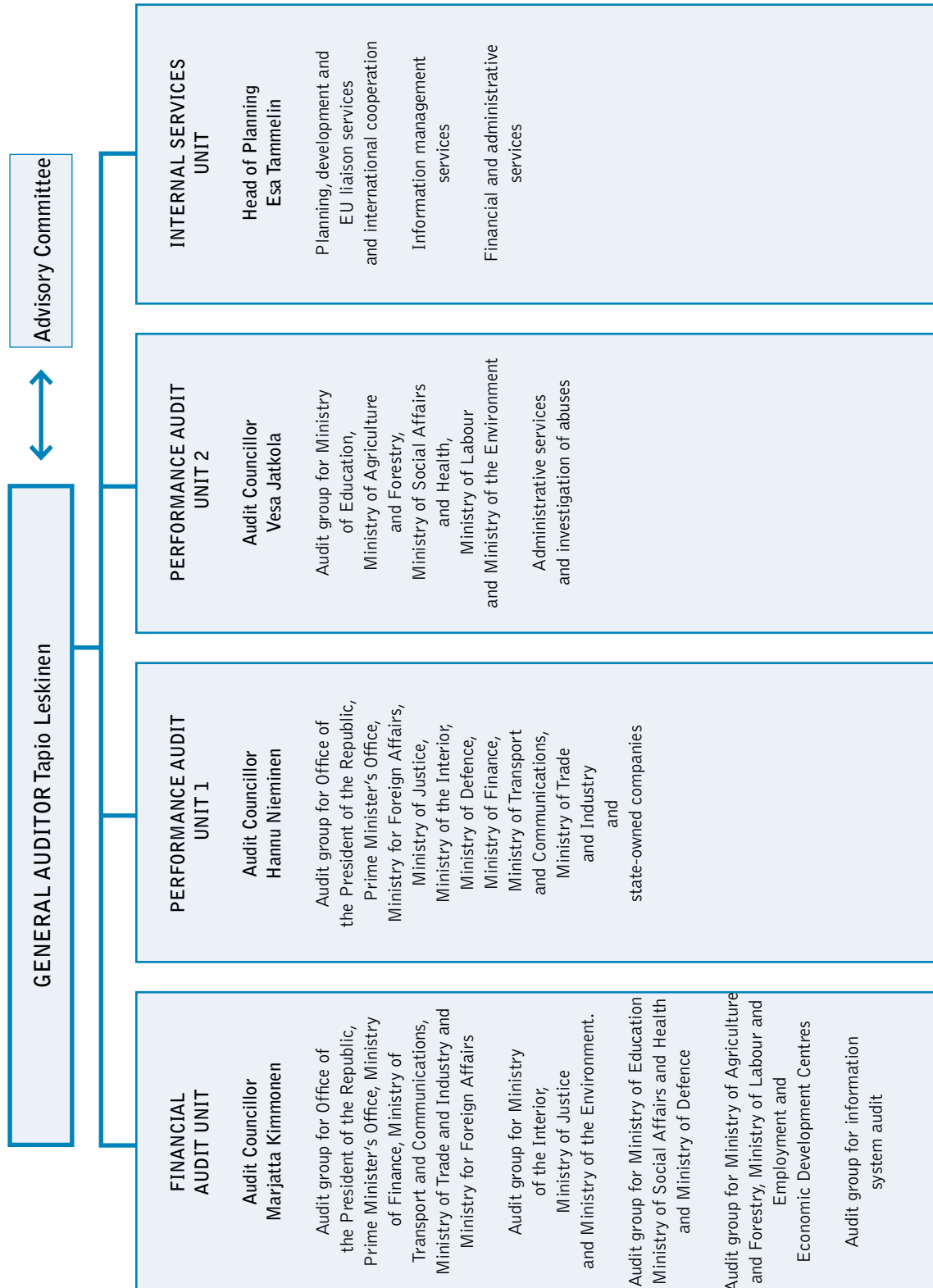
Head of Planning
Esa Tammelin

Audit Councillor
Marjatta Kimmonen

Auditor General
Tapio Leskinen

Audit Councillor
Hannu Nieminen

APPENDIX 1 • ORGANIZATION AND DIVISION OF TASKS



APPENDIX 2 • COMPLETED PERFORMANCES IN 2004

Financial audit

OFFICE OF THE PRESIDENT OF THE REPUBLIC		MINISTRY OF DEFENCE'S ADMINISTRATIVE SECTOR	
Office of the President of the Republic	297/53/03	Ministry of Defence	320/53/03
		Defence Forces	321/53/03
		Defence Administration Building Department	322/53/03
PRIME MINISTER'S OFFICE		MINISTRY OF FINANCE'S ADMINISTRATIVE SECTOR	
Prime Minister's Office	298/53/03	Ministry of Finance	323/53/03
MINISTRY FOR FOREIGN AFFAIRS' ADMINISTRATIVE SECTOR		Government Institute for Economic Research	324/53/03
Ministry for Foreign Affairs	299/53/03	State Treasury	325/53/03
		National Board of Taxation	326/53/03
MINISTRY OF JUSTICE'S ADMINISTRATIVE SECTOR		Customs Service	327/53/03
Ministry of Justice	300/53/03	Central Statistical Office	328/53/03
Criminal Sanction Agency	301/53/03	MINISTRY OF EDUCATION'S ADMINISTRATIVE SECTOR	
MINISTRY OF THE INTERIOR'S ADMINISTRATIVE SECTOR		Ministry of Education	329/53/03
Ministry of the Interior	302/53/03	National Board of Education	330/53/03
Directorate of Immigration	303/53/03	University of Helsinki	331/53/03
Åland Provincial Board	304/53/03	University of Joensuu	332/53/03
Etelä-Suomi Provincial Board	305/53/03	University of Jyväskylä	333/53/03
Itä-Suomi Provincial Board	306/53/03	University of Kuopio	334/53/03
Lapland Provincial Board	307/53/03	University of Lapland	335/53/03
Länsi-Suomi Provincial Board	308/53/03	University of Oulu	336/53/03
Oulu Provincial Board	309/53/03	University of Tampere	337/53/03
Population Register Centre	310/53/03	University of Turku	338/53/03
Helsinki Police Department	311/53/03	University of Vaasa	339/53/03
Central Criminal Investigation Police	312/53/03	Åbo Akademi University	340/53/03
Mobile Police	313/53/03	Helsinki University of Technology	341/53/03
Security Police	314/53/03	Lappeenranta University of Technology	342/53/03
Police Technology Centre	315/53/03	Tampere University of Technology	343/53/03
Police School	316/53/03	Helsinki School of Economics and Business Administration	344/53/03
Police College of Finland	317/53/03	Swedish School of Economics and Business Administration	345/53/03
Emergency Services Institute	318/53/03	Turku School of Economics and Business Administration	346/53/03
Border Guard	319/53/03	Art Academy	347/53/03

Sibelius Academy	348/53/03	National Board of Patents and Registration	374/53/03
University of Industrial Art and Design	349/53/03	Geological Survey of Finland	375/53/03
Theatre Academy	350/53/03	Technical Research Centre of Finland	376/53/03
National Archives	351/53/03	Safety Technology Authority	377/53/03
Academy of Finland	352/53/03	Centre for Metrology and Accreditation	378/53/03
National Art Gallery	353/53/03	Technology Development Centre	379/53/03
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