



# Report of the National Audit Office on supervision of election campaign funding in 2017 municipal elections





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# To Parliament

The National Audit Office has supervised compliance with the obligation to disclose election campaign funding and election campaign costs in the 2017 municipal elections as laid down in the Act on a Candidate's Election Funding (273/2009).

Under section 10(3) of the Act on a Candidate's Election Funding, the National Audit Office must submit to Parliament an election-specific report on the election funding disclosures that it has received and on its work as the body supervising compliance with the disclosure obligation.

Helsinki, 4 December 2017

Tytti Yli-Viikari  
Auditor General

Jaakko Eskola  
Director for Financial Audit



Except for eight disclosers, all persons obliged to file disclosures in the 2017 municipal elections have filed the election funding disclosures referred to in the Act on a Candidate's Election Funding. Under the Act on a Candidate's Election Funding, the discloser is always responsible for the accuracy of the election funding disclosure.

After the processing of the disclosures and the additional details provided by the disclosers and the supplementary information provided, the National Audit Office is not aware of any matters on the basis of which it would have any reason to doubt the accuracy of the disclosures, except for one disclosure.

So far, the National Audit Office has obliged a total of 40 disclosers to file a funding disclosure on pain of a penalty payment.

The National Audit Office has attempted to prepare an election campaign funding system that guides the involved people as well as possible. In addition to the provided instructions, the National Audit Office's advisory service has replied to questions posed about election campaign funding and the filing of the election funding disclosures..



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# 1 Legislation applied to election funding disclosures and election campaign funding supervision in the 2017 municipal elections

The purpose of the act is to regulate the funding of political activities. Under the rationale of the act, the main aim of the regulation is to prevent corruption and to ensure that the political system can rely on adequate resources. This helps to promote democracy and the trust in democracy. According to the Constitutional Law Committee, open and honest elections are the cornerstone of a well-functioning Western democracy. According to the Constitutional Law Committee, it is essential for this openness that voters can find out from which sources political parties or other ideological groupings nominating candidates have received substantial funding for their campaigns. This is because strong economic dependency on one source of funding may give rise to suspicion that the donor may try to influence the policies of the political parties and groupings nominating the candidates in an inappropriate manner. The disclosure obligation helps to increase the amount of publicly available information on the possible ties of the candidates to third parties. The disclosure obligation is also expected to slow down the increase in the candidates' campaigning costs.

As the disclosure obligation is regulated by law, violating it poses a risk to the disclosers. When the Act on a Candidate's Election Funding was being drafted, the aim was to find a balance between adequate regulation, the costs arising from the regulation and the inconvenience that it might cause. The supervision is based on an assumption that voters are able to correctly assess the candidates, provided that they have enough information on the candidates' ties to third parties and on matters such as the candidates' commitment to funding ceilings in their campaigns. At the same time, the Act on a Candidate's Election Funding has been worded so that election campaign funding issues would not divert too much attention from real election issues, make people unwilling to run for an office or unnecessarily interfere with fundraising. The act does not contain any such reporting obligations that might actually become an obstacle to a candidacy.

Act on a Candidate's Election Funding provides a basis for transparent election campaign funding

The aim of the Act on a Candidate's Election Funding is to clarify the content of the election funding disclosure obligation. Considering the nature of political activities, it is not possible to have a piece of legislation that could anticipate all situations that may arise as it is applied in practice. The purpose of the act is to have a disclosure system that is comprehensive enough and at the same time can be complied with by all candidates without any undue problems. The aim has been to make the disclosure system laid down in the act as clear as possible so that the candidates' legal protection and the comparability of the disclosures can be ensured.

## 1.1 Persons obliged to file election funding disclosures in the 2017 municipal elections

According to the Act on a Candidate's Election Funding, disclosers in municipal elections are those who were elected as council members or alternate members.

At the time when this report was submitted, there were a total of 17,532 disclosers.

## 1.2 Information required in the election funding disclosure

Provisions on the information required in the election funding disclosures of municipal elections at a minimum are laid down in section 6 of the Act on a Candidate's Election Funding.

Election campaign funding refers to the funding raised to cover the costs of the candidate's election campaign incurred over a period starting no earlier than six months before the election day and ending no later than two weeks after the election day irrespective of when such costs are paid. The municipal elections were held on 9 April 2017.

According to the Act on a Candidate's Election Funding, a candidate whose funding in municipal elections remains below €800 is not obligated to file any disclosure of itemised campaign costs or campaign funding. Such candidates are obligated to submit a written assurance that the campaign funding, and thus the campaign costs, did not exceed the limit of €800, however.

All candidates whose funding amounts to at least €800 are obligated to file a complete election funding disclosure.

Disclosers must itemise expenditure and funding of their election campaigns

Each discloser is obligated to provide an itemised disclosure of their election campaign funding as follows: 1) the candidate's own funds and loans that he/she had taken out; and 2) outside contributions received by the candidate, their support group or other entity established for the purpose of promoting the candidate.

In its report (PeVM 3/2010 vp), the Constitutional Law Committee emphasised that under section 3(4) of the Act on a Candidate's Election Funding, the contributions received by a candidate, the candidate's support group and other entities operating exclusively for the purpose of promoting the candidate from a single donor must be considered as one contribution. This clarification prevents a situation where considering the above-mentioned three parties as separate entities would allow the trebling of the maximum permitted contribution and, consequently, the bypassing of the upper limits applying to separately disclosed individual contributions.

The outside contributions are to be further grouped into support received by the candidate and the candidate's support group as follows:

- Private individuals
- Companies
- Political party
- Registered associations of political parties
- Other sources

Under the amendment, money, goods, services or other similar gratuitous contributions must also be disclosed. Ordinary voluntary work and ordinary free-of-charge services are not contributions under the act. The disclosure obligation also covers contributions given by purchasing specific goods or services.

All such costs arising during the campaign that have the operational aim of promoting the election of the candidate in the elections and that the candidate can influence are considered election campaign costs.

Campaign costs are to be broken down into election campaign advertising in newspapers, free newspapers and magazines, in the radio, on television, in data networks and other communication media, outdoor advertising, purchasing of election newsletters, leaflets and other printed material, costs arising from the planning of advertising and election campaign rallies, as well as other expenditure.

For each contribution of at least €800, the discloser must disclose the value of the contribution and the name of the donor. All election campaign contributions received from a single donor are to be added up and disclosed as a single contribution.

The contributions received from a single donor must be considered as one contribution

## 1.3 Limitations on election campaign funding

Section 4 of the Act on a Candidate's Election Funding includes limitations on a candidate's election campaign funding. The limitations are further specified in an amendment of the act (684/2010).

No candidate, their support group or other entity operating exclusively for the purpose of promoting the candidate may accept campaign contributions unless the donor can be identified. This provision does not apply to contributions received as a result of ordinary fundraising activities, however.

In municipal elections, no candidate, their support group or other entity operating exclusively for the purpose of promoting the candidate may accept direct or indirect campaign contributions from a single donor in excess of €3,000. However, the support provided by a political party or a registered association of a political party as referred to in the Act on Political Parties (10/1969) may exceed these amounts, provided that the support does not include contributions from other donors that are larger than the sum referred to above.

A candidate, their support group and other entity operating exclusively for the purpose of promoting the candidate may only accept foreign campaign contributions from private individuals and international associations and foundations that promote the same ideology as the candidate.

No candidate, their support group or other entity operating exclusively for the purpose of promoting the candidate may receive election campaign contributions from the state, a municipality, a joint municipal authority, a state or municipal enterprise, an association, an institution or foundation operating under public law, or a company controlled by the state or a municipality in the manner referred to in chapter 1, section 5 of the Accounting Act (1336/1997). This provision does not apply to ordinary hospitality, however.

The candidate, their support group and other entity operating exclusively for the purpose of promoting the candidate must ensure that a paid advertisement that is part of an election campaign or intended to support it displays the name of the person paying for the advertisement. However, the name of a private individual may not be published without their explicit consent if the value of the advertisement paid for by them in municipal elections is less than €800.

It should be noted that the National Audit Office is not responsible for any compliance with the provisions concerning the limitations on the candidate's election campaign funding laid down in

Contributions may not be accepted from donors that cannot be identified

section 4 of the Act on a Candidate's Election Funding. However, by supervising the accuracy of the disclosures, the National Audit Office helps to ensure that the information contained in the disclosures is accurate in all essential respects.

By contributing to the accuracy of the published disclosures, the National Audit Office helps to ensure that citizens can determine whether the provisions concerning the limitations on contributions laid down in section 4 of the Act on a Candidate's Election Funding are complied with. Different types of reports are available on the election campaign funding supervision website to allow for an examination of the information contained in the disclosures.

It should also be noted that the provisions on the limitations concerning election contributions (including compliance with contribution ceilings) are solely a matter of political responsibility.

The National Audit Office aims to ensure that citizens can determine whether the Act on a Candidate's Election Funding is complied with

## 1.4 Obligations and responsibilities of the actors laid down in the Act on a Candidate's Election Funding

### Discloser

Under the Act on a Candidate's Election Funding, the discloser is responsible for the content of the disclosure. The discloser must file the election funding disclosure to the National Audit Office within two months of the confirmation of the election results.

### National Audit Office of Finland

The task of the National Audit Office is to supervise compliance with the disclosure obligation. The aim of the National Audit Office is to ensure that the supervisory system is as easy-to-use as possible and that it also serves as a guidance instrument.

On 10 November 2016, the National Audit Office approved a guideline on filing election funding disclosures in the 2017 municipal elections (291/40/2016). Furthermore, the National Audit Office continuously maintains an advisory service concerning the issues connected with the Act on a Candidate's Election Funding.

The National Audit Office verifies that all disclosers have filed the election funding disclosures referred to in the Act on a Candidate's Election Funding. If the disclosure is found to be inaccurate

The National Audit Office supervises compliance with the disclosure obligation and provides advice and guidance

The National Audit Office may request the discloser to provide additional information

or incomplete, the National Audit Office may request the discloser to file a new disclosure, provide additional information to supplement the disclosure or to provide information corroborating the accuracy and completeness of the disclosure. Such a request may only be issued if the National Audit Office is not otherwise able to complete the supervisory process concerning the discloser in question.

The National Audit Office may impose a penalty payment if the discloser fails to prepare the disclosure laid down in the act or if the disclosure is found to be manifestly inaccurate or incomplete in essential parts. The penalty payment only applies to a failure to file a disclosure or any manifest inaccuracy or incompleteness that concerns essential parts of the disclosure.

The National Audit Office may request the discloser to submit details that may be necessary for the verification of the accuracy and completeness of the disclosure.

The National Audit Office publishes the disclosures that it has received without delay and keeps an election funding disclosure register in which the disclosures received are entered. Anybody can view the information contained on the election campaign funding supervision website.

The National Audit Office prepares an elections-specific report to Parliament on the disclosures that it has received and its activities concerning the supervision of the disclosure obligation within eight months of the confirmation of the election results.

## Ministry of Justice

Under the Act on a Candidate's Election Funding, the Ministry of Justice provides the National Audit Office with the necessary details from the register of candidates. For this purpose, the Ministry of Justice establishes and keeps a national register of candidates.

The National Audit Office publishes the disclosures that it has received without delay

The Ministry of Justice serves as the highest election authority in the Finnish government.





## 2 Supervision of election campaign funding as a task of the National Audit Office

The supervisory task laid out for the National Audit Office in the Act on a Candidate's Election Funding covers compliance with the disclosure obligation referred to and detailed in the Act on a Candidate's Election Funding. Under the Act on a Candidate's Election Funding, the supervisory task of the National Audit Office covers the sections 5-8 of the Act on a Candidate's Election Funding. When carrying out its supervisory task, the National Audit Office gives priority to compliance with the disclosure obligation. The National Audit Office is not responsible for supervising compliance with the other provisions of the act. The National Audit Office is responsible for ensuring that all persons obliged to file election funding disclosures under the Act on a Candidate's Election Funding file the disclosures laid down in the act. For example, the limitations on a candidate's election campaign funding laid down in section 4 of the act are outside the scope of the National Audit Office's supervisory obligation as they come under political responsibility.

Under the Act on a Candidate's Election Funding, the discloser is responsible for the content of the disclosure. The act does not lay down any sanctions for filing inaccurate or incomplete disclosures. A penalty payment may only be imposed if, on the basis of its supervisory task, the National Audit Office has concluded that the disclosure obligation has not been met.

The National Audit Office does not have any statutory right to obtain any other information for election campaign funding supervision than that referred to in the Act on a Candidate's Election Funding. The different aspects of a candidate's election campaign funding and the expenditure covered by the funding are outside the National Audit Office's sphere of responsibility, on which provisions are laid down in the Act on the National Audit Office (676/2000) and the Act on the Right of the National Audit Office to Audit Specific Credit Transfers between Finland and the European Communities (353/1995).

Discloser is responsible for the content of the disclosure

## 2.1 Role of the National Audit Office in the 2017 municipal elections

On 10 October 2016, the National Audit Office approved guidelines for filing election funding disclosures in the 2017 municipal elections. Guidelines are also available in the FINLEX database and on the website maintained by the National Audit Office at [www.vaalirahoitusvalvonta.fi](http://www.vaalirahoitusvalvonta.fi).

The National Audit Office was able to start receiving the advance disclosures referred to in section 11 of the Act on a Candidate's Election Funding immediately after the compilation of the master list of candidates.

The National Audit Office must keep the information available via public data networks. The information must be kept available for a period of one year after the electoral term in question. All election funding disclosures and advance disclosures will remain publicly available online until 12 April 2022.

Instructions on filing an election funding disclosure are provided on the election funding supervision website

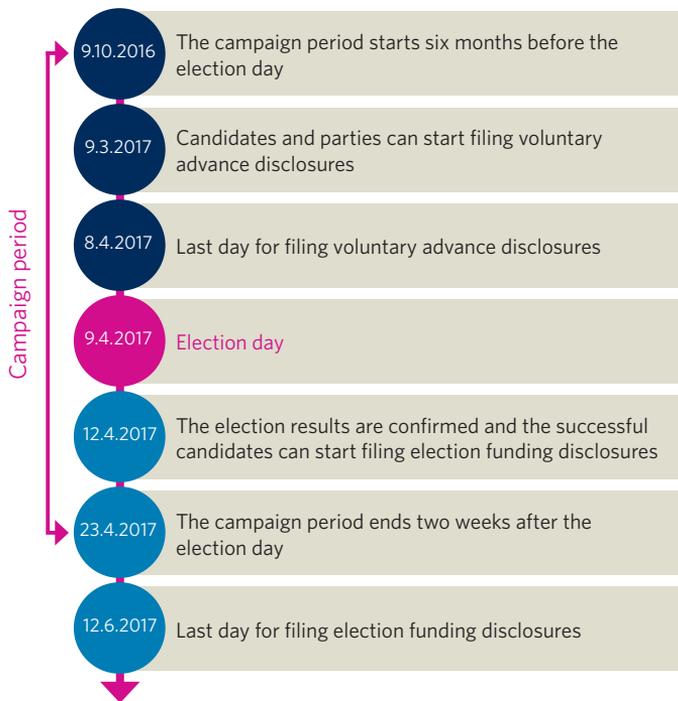


Figure 1: Timeline of the municipal elections

## 2.2 Criteria applied to supervision of election funding disclosures in municipal elections

The supervisory task of the National Audit Office includes the comparison of the information contained in the disclosures that it received against the information required under the Act on a Candidate's Election Funding. As laid down in the Act on a Candidate's Election Funding, priority in the supervision is on compliance with the disclosure obligation and compliance with the formal requirements laid down in the Act on a Candidate's Election Funding. The National Audit Office also verifies that the disclosers provide all essential information required under the Act on a Candidate's Election Funding in their election funding disclosures.

The National Audit Office verified the following during the supervision of the election funding disclosures in the municipal elections:

1. All disclosers had filed election funding disclosures.
2. The election funding disclosures had been filed within the period referred to in section 8(1) of the Act on a Candidate's Election Funding. The disclosure must be filed with the National Audit Office within two months of the confirmation of the election results.
3. The election funding disclosures had been filed by the disclosers referred to in the act.

The National Audit Office also verified compliance with the following formal requirements concerning the disclosure obligation:

1. The candidate's full name, title and occupation or position and the name of the political party that had nominated the candidate were given in the disclosure and if the candidate had been nominated by a constituency association, it was stated in the disclosure.
2. The discloser had submitted a written assurance that the total sum of their election campaign funding remained below €800. If the discloser's election campaign funding amounted to at least €800, they were obligated to file a complete election funding disclosure.

3. The complete election funding disclosure included all of the expenses arising from the election campaign. Campaign costs were broken down into election campaign advertising in newspapers, free newspapers and magazines, in the radio, on television, in data networks and other communication media, outdoor advertising, purchasing of election newsletters, leaflets and other printed material, costs arising from the planning of advertising and election campaign rallies and other expenditure.
4. The complete election funding disclosure included all of the campaign funding, broken down into the candidate's own funds and all campaign contributions received by the candidate, their support group or other entity operating exclusively for the purpose of promoting the candidate, grouped into contributions from private individuals, companies, political parties, registered associations of political parties and other sources.
5. The disclosers had to state whether the election funding contained any individual contributions of at least €800. If the discloser had received contributions of at least €800, they were obligated to state the names of the donors.
6. The election campaign funding covered the expenditure arising from the election campaign.
7. The disclosures did not contain any essential calculation errors or other technical errors.

## 2.3 Limitations to the supervisory powers

In the 2017 municipal elections, the National Audit Office could, at its discretion and as part of its supervisory task, ask disclosers to provide additional information and details so that it could verify the accuracy and completeness of the disclosures. The duty to submit information only applies to the disclosers. The National Audit Office does not have the right to request details or additional information from third parties for the purpose of verifying the accuracy of the disclosures. Thus, for all practical purposes, the National Audit Office does not have any right to demand or collect comparative data for verifying the accuracy of the disclosures. This is a major limitation concerning the supervision and the interpretation of its results.

If the discloser fails to provide the National Audit Office with the requested information despite being requested to do so, the National Audit Office is not able to force them to do so under the Act on a Candidate's Election Funding.

It should be noted, however, that the disclosers, candidates and the candidates' support associations are not obliged to keep accounts of the expenditure and funding of their election campaigns. Neither are the disclosers obligated to make any notes of their election campaign expenditure or funding. The National Audit Office is not authorised to audit, nor is it in a position to examine in any other manner, the internal control of the way in which the discloser organises the internal control of their campaign costs and funding, or any procedures that concern the activities of the discloser and administration of their funding. It should also be noted that election campaigns involve transactions that are not entered in the accounts and the disclosures concerning them are partially based on estimates.

It can be assumed that the disclosers occasionally misinterpret the Act on a Candidate's Election Funding and the disclosure guidelines, and make common human errors. These may include misestimating the values of non-monetary contributions. The donors may provide the discloser with inaccurate information concerning the value of the contribution and the discloser may then include the figures in the disclosure. It is therefore possible that there are slight inaccuracies in the election funding disclosures.



### 3 Disclosures received by National Audit Office and measures concerning supervision of compliance with disclosure obligation

#### 3.1 Advance disclosures

In the municipal elections, the advance disclosures referred to in section 11 of the Act on a Candidate's Election Funding had to be filed with the National Audit Office by 8 April 2017. A total of 6,862 candidates, or 20 % of all candidates, filed advance disclosures on the expenditure and funding of their election campaigns by the given deadline. All advance disclosures filed by the deadline were immediately published.

A total of 3,372 disclosers filed advance disclosures.

All advance disclosures will be kept available in public data networks for a period of five years from the confirmation of the election results, or until 12 April 2022.

Candidates were able to file advance disclosures on campaign funding in the previous municipal elections in 2012 as well. In those elections, a total of 5,080 candidates (about 13 % of all candidates) did so. The advance disclosure option was significantly more popular in the 2017 municipal elections than in the 2012 elections.

The reliability of the advance disclosures can be assessed on the basis of the election funding disclosures. It should be noted, however, that the advance disclosures are based on estimates and occasionally there are differences between the advance disclosures and the actual election funding disclosures.

A total of 3,372 persons  
filed advance disclosures



Figure 2: Trend in the filing of advance disclosures

### 3.2 Submission of election funding disclosures by the deadline

The guideline prepared by the National Audit Office was sent to all disclosers. The purpose of the guideline was to ensure that the election funding disclosures filed with the National Audit Office were drawn up in the manner laid down in the Act on a Candidate’s Election Funding.

In the 2017 municipal elections, 15,449 disclosers filed their disclosures by the deadline of 12 June 2017, which means that 89 % of the disclosers filed the disclosure by the deadline and 2,083 disclosers failed to file the disclosure by the deadline.



Figure 3: Compliance with deadline

Some of the disclosers filed their disclosures after the deadline but before the first reminder was sent on 20 June 2017.

### 3.3 Election funding disclosure reminders

The first reminder on filing of the election funding disclosure was sent to a total of 1,639 disclosers. The reminder stated that the discloser was to file the disclosure by 17 July 2017.

A total of 1,095 election funding disclosures were filed to the National Audit Office by the deadline given in the reminder. A second reminder was sent to the disclosers who did not file their election funding disclosure after the first reminder. The second reminder was sent to a total of 544 disclosers.

The second reminder was sent on 20 July 2017, and it included a new deadline for the filing of the election funding disclosure, 14 August 2017.

### 3.4 Imposition of penalty payment for failure to file the election funding disclosure

After the deadline given in the second reminder, 14 August 2017, had expired, some of the disclosers still had not filed the statutory election funding disclosure with the National Audit Office. In this respect, the situation was deemed to meet the prerequisites laid down in section 10(2) of the Act on a Candidate's Election Funding on the National Audit Office requiring the disclosers to file the disclosures on pain of a penalty payment. At this stage, the process in terms of the missing disclosures changed to the one laid down in the Act on Conditional Fines (1113/1990).

Before imposition of the penalty payment, the disclosers were to be offered an opportunity to provide an explanation as to why they had failed to file their disclosures (a hearing of the interested party). A total of 306 disclosers were sent a notification of the processing stage and of the opportunity to be heard. These notifications were delivered by bailiffs. It should be noted that the bailiffs were unable to find eleven of the disclosers, and the letters sent to these disclosers were returned to the National Audit Office

unopened. A second attempt to deliver the hearing letter to these disclosers by a bailiff was made.

The first penalty payments were imposed on 20 September 2017. A penalty payment on filing the election funding disclosure was imposed on a total of 40 disclosers. The penalty payment was €5,000.

The penalty payment process was made more difficult by the fact that the bailiffs were unable to reach all of the disclosers despite several attempts. The National Audit Office deemed that moving to the next stage of the penalty payment process is not possible without verifiable service of the notification.

One can state in this connection that amendment 1689/2015 to the Act on a Candidate’s Election Funding was clearly necessary. According to the amendment, the supervision by the National Audit Office ends eight months after the confirmation of the election results. This deadline does not prevent the National Audit Office from completing any supervisory activities that were started before the deadline, however. Therefore, discontinuing the process when the report to Parliament is submitted is not necessary.

### 3.5 Ordering payment of the penalty

At the time when this report was submitted, eight disclosers had still not filed their election funding disclosures. The hearing letter on the imposition of the penalty payment could not be delivered to two of these disclosers, a decision on imposition of the penalty payment was delivered to four of these disclosers and a hearing letter on the imposition of the penalty payment was delivered to one of these disclosers.

The National Audit Office will continue its actions aiming at the reception and publication of all of the election funding disclosures.



Figure 4: Reminders and hearings in 2012 and 2017

### 3.6 Supplementing election funding disclosures

When processing the disclosures and in connection with additional information provided by the disclosers, the National Audit Office has continuously reviewed the filed election funding disclosures. The necessary supplementary information was requested from the discloser without delay, and in all cases the discloser submitted the requested information.

A total of 520 disclosures were supplemented or edited after the initial filing.

### 3.7 Complaints concerning disclosures

The National Audit Office did not receive any complaints concerning the election funding disclosures of the 2017 municipal elections.

### 3.8 General observations concerning election funding disclosures

On the basis of the election funding disclosures, the total funding volume during the municipal elections was almost exactly the same as in the 2012 municipal elections. According to the disclosures, the campaigns were mostly funded by own funds of the candidates and their support groups.

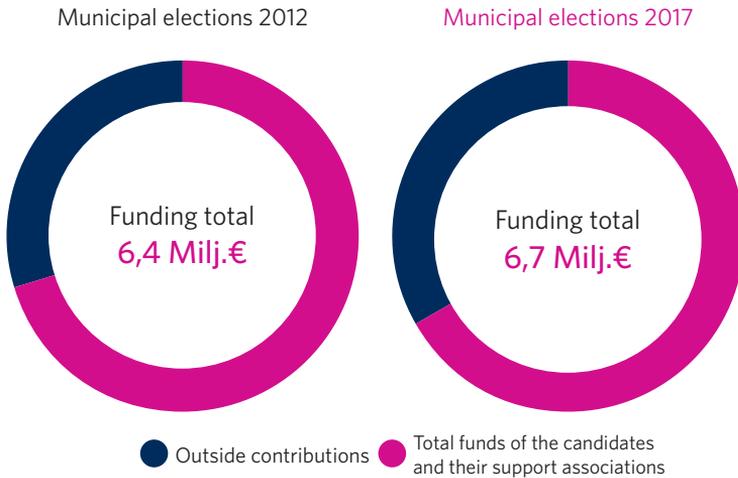


Figure 5: Candidates' own funds, funds of candidates' support associations and outside contributions

According to the Act on a Candidate's Election Funding, a discloser in municipal elections may submit a written assurance if their funding remains below €800. Such candidates may also submit a complete election funding disclosure, if they so desire.

In the 2017 municipal elections, a total of 13,598 disclosers submitted a written assurance.

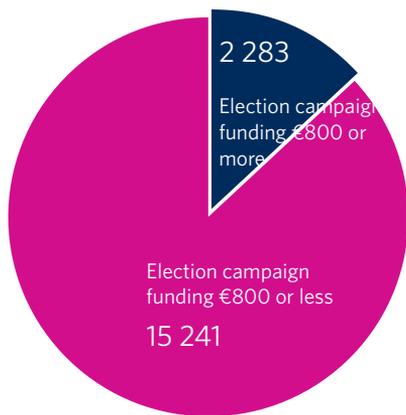


Figure 6: Written assurances and detailed itemisation

In addition to the funding of these disclosers, the funding of 1,643 election campaigns remained below €800.

Even though the National Audit Office is not obligated to supervise compliance with the candidate election funding limi-

tations laid down in section 4 of the Act on a Candidate's Election Funding, one can state on the basis of the election funding disclosures filed with the National Audit Office that some contributions of more than €3,000 from a single donor were received during the 2017 municipal elections.

### 3.9 General observations concerning publication of election funding disclosures

From the viewpoint of the National Audit Office, the tasks specified in the Act on a Candidate's Election Funding are clear. The National Audit Office receives election funding disclosures and publishes all of the disclosures it has received, and ensures that a disclosure as laid down in the Act on a Candidate's Election Funding is submitted by all of the disclosers. In addition, the National Audit Office reviews the election funding disclosures and requests supplementary information when necessary.

The key point from the perspective of the goals of the Act on a Candidate's Election Funding is easy availability of the disclosures on the website.

The vaalirahoitus.fi website was opened a total of 781,908 times between the beginning of 2017 and the end of October 2017. On the basis of the monthly distribution of visits, one can state that there were clearly more visitors on the website immediately before and after the municipal elections.



Figure 7: Visitors of vaalirahoitusvalvonta.fi from January to October 2017



When this report was submitted, eight persons obliged to file disclosures had not filed the election funding disclosures referred to in the Act on a Candidate's Election Funding on their municipal election funding. The rest of the disclosers had filed their election funding disclosures. The obligation applied to a total of 17,532 candidates in the 2017 municipal elections. Under the Act on a Candidate's Election Funding, the discloser is always responsible for the accuracy of the election funding disclosure.

After the processing of the disclosures and the additional details provided by the disclosers and the supplementary information provided, the National Audit Office is not aware of any matters on the basis of which it would have any reason to doubt the accuracy of the disclosures.

*Suomi*  
*Finland*  
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NATIONAL AUDIT OFFICE OF FINLAND  
PORKKALANKATU 1, P.O.BOX 1119, FI-00101 HELSINKI  
TEL. +358 9 4321, [WWW.VTV.FI](http://WWW.VTV.FI)

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