



**National Audit Office's report to Parliament
on the monitoring of election funding
in the 2012 presidential elections**

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To Parliament

The National Audit Office has monitored compliance with the provisions in the Act on a Candidate's Election Funding (273/2009) regarding election funding and the obligation to disclose campaign costs as prescribed in the Act in the 2012 presidential elections.

On the basis of section 10:3 of the Act on a Candidate's Election Funding the National Audit Office issues this report to Parliament on the election funding disclosures it has received and its monitoring of compliance with the disclosure obligation.

Helsinki, 4 October 2012

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Main content

All those required to file an election funding disclosure in the 2012 presidential elections, i.e. political parties nominating a candidate, filed an election funding disclosure as prescribed in the Act on a Candidate's Election Funding. All election funding disclosures were filed by the deadline.

In the course of handling and checking disclosures, the National Audit Office asked five parties to provide additional information or correct a disclosure. Corrections concerned details related to the itemisation of funding.

The National Audit Office asked all the parties for accounts regarding the correctness of disclosures. The objective was to verify the information provided in disclosures. Parties and party associations were asked to provide accounting information related to the presi-

dential campaign. Requests were not based on suspicions concerning the correctness of disclosures. According to section 24:15 of the Act on the Openness of Government Activities (621/1999) accounts received in this way must be kept secret.

The National Audit Office did not receive complaints concerning election funding disclosures in the 2012 presidential elections.

The report discusses the functioning of the Act on a Candidate's Election Funding in general.

On the basis of the handling of disclosures or the accounts and additional information that were received, the National Audit Office did not become aware of any matters on account of which the office had cause to doubt the correctness of the disclosures it received.

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1 Legislation applied in election funding disclosures and the monitoring of election funding in the 2012 presidential elections

1.1 General content of the Act on a Candidate's Election Funding (273/2009)

The Act on a Candidate's Election Funding entered into force on 1 May 2009 and was applied for the first time fully in municipal elections that had to be repeated in 2009. The Act that was applied in the 2011 parliamentary elections contained amendments to sections 3:4, 4, 6 and 12 and a new section 11a that was added according to separate legislation (684/2010). These amendments and their effects on the content of election funding disclosures in the presidential elections will be discussed later.

The objective of the Act is to increase the openness of election funding and information regarding candidates' possible interests.

The Act on a Candidate's Election Funding contains provisions on the financing of political activities. According to the commentary, a key objective of regulation is to prevent corruption and ensure adequate resources for the functioning of the political system so as to promote democracy and confidence in it. According to the Parliamentary Constitutional Law Committee, open and fair elections are the cornerstone of well-functioning western democracy. A key part of openness in the committee's view is for voters to be able to find out where political parties or other entities nominating candidates have received significant funding for their campaigns, since strong financial dependence

on a single financier can create suspicions of a financier's intentions to improperly influence the policies of an entity nominating candidates (Constitutional Law Committee report 2/2009). The disclosure obligation increases public information regarding candidates' possible interests. It is also expected to curb the increase in candidates' campaign spending.

With the disclosure obligation prescribed in legislation, any breach of this obligation is a risk to candidates. When the Act on a Candidate's Election Funding was drafted, balance was sought between adequate regulation and resulting costs and drawbacks. Monitoring relies on voters' ability to evaluate candidates, provided they receive adequate information regarding candidates' interests and commitments to ceilings on campaign spending, for example. Election funding was not meant to take excessive attention from matters of substance, make it more difficult to recruit candidates or unnecessarily complicate fund-raising. The Act on a Candidate's Election Funding does not include reporting obligations that could present a real obstacle to candidacy.

The objective of the Act on a Candidate's Election Funding was to clarify the content of the disclosure obligation. Considering the nature of political activity, the Act could not

foresee every situation that might arise in its application. The aim of the Act is a disclosure system that is sufficiently comprehensive without placing an excessive burden on candidates. To ensure candidates' legal security and the comparability of disclosures, the Act was intended to make the disclosure system as clear as possible.

1.2 Those required to file an election funding disclosure in the 2012 presidential elections

Those required to file an election funding disclosure in the 2012 presidential elections according to the Act on a Candidate's Election Funding were political parties nominating a candidate and polling representatives of constituency associations nominating a candidate. All the candidates in the 2012 presidential elections were nominated by parties.

All the parties represented in Parliament were required to file an election funding disclosure in the 2012 presidential elections.

1.3 Information required in election funding disclosures

The minimum information that must be provided in an election funding disclosure is prescribed in section 6 of the Act on a Candidate's Election Funding.

Election funding means 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 first election day in the presidential elections was 22 January 2012 and the second election day was 5 February 2012.

Parties were required to disclose election funding broken down into the candidate's own funds and any loans taken out by the candidate, and campaign contributions received by the candidate, his or her support group or some other entity established to promote the candidate.

In a report (3/2010) the Constitutional Law Committee considered it necessary to emphasise that the provision in section 3:4 of the Act on a Candidate's Election Funding means that all campaign contributions received by a candidate, a support group or some other entity operating exclusively for the purpose of promoting a candidate from the same donor must be treated as a single item. This clarification makes it impossible to triple the maximum amount of support by keeping the three entities separate and thus circumvent ceilings on contributions.

Campaign contributions received by the candidate and the candidate's support group were to be grouped into contributions received from:

- private individuals
- companies
- a political party
- party associations
- other sources.

The grouping was revised when the Act on a Candidate's Election Funding was amended (684/2010).

Parties were required to disclose campaign contributions in the form of money, goods, services or other unpaid performances. Ordinary voluntary work and free services are not regarded as campaign contributions, however. Contributions made by purchasing identifiable goods or services also had to be disclosed.

Parties were required to disclose total election campaign costs. This includes all costs arising during a campaign whose functional purpose is to promote a candidate's election and which a candidate can influence personally.

Campaign costs were to be broken down into advertisements in newspapers, free newspapers, periodicals, radio, television, data networks and other communications media; outdoor advertising; the production of campaign newsletters, brochures and other printed matter; campaign planning; the organisation of rallies and other expenditure.

Each individual campaign contribution and its donor had to be disclosed separately if the value of a contribution amounted to 1,500 euros or more. Multiple contributions received from the same donor that were used to cover campaign costs had to be added up and reported as a single item.

It should be pointed out that the Act on a Candidate's Election Funding governs funding aimed at supporting a candidate's election. From the viewpoint of the Act, in presidential elections this means election funding and an election campaign for a nominated candidate. The only difference compared to other elections is that the disclosure obligation concerns a political party nominating a candidate or a polling representative of a

constituency association nominating a candidate or his/her alternate. Thus the provisions in the Act on Political Parties (10/1969), for example, also apply to the activities of a party or party association during a presidential election campaign. The provisions in the Act on Political Parties also apply to the breakdown of campaign costs and funding for a party or an association referred to in a party subsidy decision.

1.4 Limitations on election funding received by a candidate

Section 4 of the Act on a Candidate's Election Funding sets limitations on election funding received by a candidate. These were revised when the Act on a Candidate's Election Funding was amended (684/2010).

No candidate, support group or other entity operating exclusively for the purpose of promoting the candidate may accept any campaign contributions unless the donor can be identified. This does not apply to contributions received from ordinary fund-raising activities, however.

There is no limitation on the amount of contributions that may be received by a candidate, support group or other entity operating exclusively for the purpose of promoting the candidate from a single donor in presidential elections.

A candidate, support group or other entity operating exclusively for the purpose of promoting the candidate may accept foreign campaign contributions only from private individuals and international associations and foundations representing the candidate's political orientation.

No candidate, support group or other entity operating exclusively for the purpose of promoting the candidate may accept campaign contributions from the state, a local authority, a federation of municipalities, an unincorporated state or municipal enterprise, an association, institution or foundation operating under public law, or a state- or municipal-controlled company as referred to in Chapter 1 section 5 of the Accounting Act (1336/1997). This does not apply to ordinary hospitality, however.

A candidate, support group or other entity operating exclusively for the purpose of promoting the candidate must make sure that a paid advertisement that is part of an election campaign or intended to support it shows the name of the person paying for the advertisement. The name of a private individual may not be published, however, without his or her express consent if the value of an advertisement paid for by him or her is smaller than 1,500 euros in presidential elections.

It should be pointed out that the provisions in section 4 of the Act on a Candidate's Election Funding concerning limitations on election funding do not fall within the sphere of the National Audit Office's monitoring task. By monitoring the correctness of disclosures the office nevertheless contributes to seeing that disclosures contain correct information in essential respects.

By influencing the correctness of published disclosures the National Audit Office strives to ensure that the public can check compliance with the provisions in section 4 of the Act on a Candidate's Election Funding concerning limitations on election funding. Different reports have been built on the publishing system's website so that the information in disclosures can be examined.

It should also be pointed out that provisions concerning limitations on election funding, including compliance with ceilings on contributions, fall within the sphere of political responsibility.

1.5 Obligations and responsibilities of actors specified in the Act on a Candidate's Election Funding

Obligation to file an election funding disclosure in the 2012 presidential elections

Those required to file an election funding disclosure in the 2012 presidential elections were political parties nominating a candidate. The disclosure was to be prepared and sent to the National Audit Office within two months of the confirmation of the election results, or by 9 April 2012. Since this was Easter Monday, disclosures had to be sent to the National Audit Office by 10 April.

According to the Act on a Candidate's Election Funding, the discloser is responsible for the content of a disclosure.

National Audit Office

The task of the National Audit Office is to monitor compliance with the disclosure obligation. The National Audit Office is responsible for making the monitoring system as user-friendly and governable as possible.

The National Audit Office approved general guidelines on the filing of election funding disclosures for the 2012 presidential elections (301/40/2011) on 9 September 2011. In addition the office has maintained an advice service concerning matters related to the Act on a Candidate's Election Funding.

The National Audit Office checks that all those who are required to do so have filed an election funding disclosure as prescribed in the Act on a Candidate's Election Funding. If it notices errors or gaps in a disclosure,

the National Audit Office can ask a discloser to prepare a new disclosure, supplement a disclosure or verify the correctness or completeness of information. This can be done only in situations in which it would not be possible to complete monitoring for the discloser in question otherwise.

The National Audit Office can impose a penalty if a discloser fails to file an election funding disclosure or if a disclosure is found to contain essential errors or gaps. A penalty can be imposed only for failing to file a disclosure or for errors or gaps that are obvious and concern essential points in a disclosure.

The National Audit Office can ask for any accounts that may be necessary to verify the correctness or completeness of the information in a disclosure.

The National Audit Office publishes the disclosures it receives without delay and maintains a register of election funding disclosures in which received disclosures are stored. Through the publishing system anyone can check the information in disclosures on a public data network.

The National Audit Office prepares a report to Parliament on the election funding disclosures it has received and its monitoring of compliance with the disclosure obligation within eight weeks of the confirmation of election results. The report to Parliament concludes the National Audit Office's monitoring of the election covered by the report.

Ministry of Justice

On the basis of the Act on a Candidate's Election Funding the Ministry of Justice sends the National Audit Office information on the candidate register. For this purpose the Ministry of Justice establishes and maintains a national candidate register.

The Ministry of Justice serves as the supreme election authority in the Government.

2 The monitoring of election funding by the National Audit Office

2.1 Scope of monitoring

The Act on a Candidate's Election Funding gives the National Audit Office the task of monitoring compliance with the disclosure obligation as prescribed in the Act. According to the Act on a Candidate's Election Funding, in practice this means monitoring compliance with sections 5-8 of the Act. Monitoring focuses on compliance with the disclosure obligation. The National Audit Office does not audit compliance with other provisions in the Act. The National Audit Office is responsible for seeing that all those required to file an election funding disclosure do so. The limitations on election funding received by a candidate in section 4 of the Act, for instance, do not come within the scope of monitoring by the National Audit Office but fall within the sphere of political responsibility.

According to the Act on a Candidate's Election Funding, the discloser is responsible for the content of a disclosure. The Act does not prescribe sanctions for errors in the content of a disclosure. A penalty can be imposed only in cases in which the National Audit Office considers on the basis of monitoring that the disclosure obligation has not been fulfilled.

The National Audit Office does not have the right to receive other information for the monitoring of election funding besides the information that is mentioned in the Act on a

Candidate's Election Funding. A candidate's election funding in its different forms and the expenses it covers do not come within the scope of the National Audit Office as prescribed in the Act on the National Audit Office (676/2000) or the Act on the Right of the National Audit Office to Audit Certain Credit Transfers between Finland and the European Communities (353/1995).

The way in which presidential campaigns were organised varied from one party to another. In some parties the presidential campaign was directed by the party and campaign events were essentially within the party's control. In other campaigns support groups played a leading role. In these cases the party had limited control over campaign events in practice, sometimes merely acting as one source of funding.

In spite of the fact that the disclosure obligation applied to a party in the presidential elections, in preparing a disclosure it based at least part of the information reported in the disclosure on information supplied to it by the candidate's support group. In practice this means that the funding of a candidate's presidential campaign has in many cases been channeled at least partly to a candidate's support group rather than a party. In many cases a support group has likewise been responsible for carrying out an election campaign.

2.2 The National Audit Office's measures in implementing the Act on a Candidate's Election Funding in the 2012 presidential elections

The National Audit Office approved general guidelines on the filing of election funding disclosures for the 2012 presidential elections on 9 September 2011. The guidelines are also available in the FINLEX database and on the monitoring website maintained by the National Audit Office at www.vaalirahoitusvalvonta.fi. Before the election the guidelines were sent to all registered political parties.

The National Audit Office was prepared to receive advance disclosures as prescribed in section 11 of the Act on a Candidate's Election Funding immediately after lists of candidates were combined.

The National Audit Office must keep information available on a public data network for a period one year longer than the electoral term. All election funding disclosures and advance disclosures will be kept available for the public on the monitoring website up to 9 February 2019.

2.3 Criteria used in monitoring election funding disclosures in the presidential elections

Monitoring by the National Audit Office included comparing the information in disclosures with the provisions in the Act on a Candidate's Election Funding. The main focus of monitoring is formal correctness in the disclosure process and disclosures according to the Act on a Candidate's Election Funding. The National Audit Office also made sure that disclosers provided statements on all the essential points mentioned in the Act on a Candidate's Election Funding and the Act on the Disclosure of a Candidate's Election Funding in their disclosures. Monitoring thus focused mainly on the formal correctness of disclosures.

In monitoring election funding disclosures in the presidential elections, the National Audit Office checked the following matters:

- 1 All those required to file an election funding disclosure did so.
- 2 Election funding disclosures were filed by the deadline prescribed in section 8:1 of the Act on a Candidate's Election Funding. Disclosures must be supplied to the National Audit Office within two months of the confirmation of the election results.
- 3 Election funding disclosures were filed by the correct parties. All disclosures were received from parties in paper form.

In addition the National Audit Office checked the following formal requirements for each disclosure:

- 1 The disclosure contained the candidate's full name, title, profession or post, the name of the nominating party or a sta-

tement indicating that the candidate has been nominated by a constituency association.

- 2 The total costs of the election campaign were disclosed. Campaign costs were broken down into advertisements in newspapers, free newspapers, periodicals, radio, television, data networks and other communications media; outdoor advertising; the production of campaign newsletters, brochures and other printed matter; campaign planning; the organisation of rallies and other expenditure.
- 3 Total election funding was disclosed and was broken down into the candidate's own funds and all campaign contributions received by the candidate, his or her support group or other entity operating exclusively for the purpose of promoting the candidate, grouped into contributions received from private individuals, companies, political parties, party associations and other sources.
- 4 The discloser was required to state whether election funding included individual donations amounting to 1,500 euros or more, in which case the name of the donor had to be specified.
- 5 Election funding covered campaign expenditure.
- 6 The disclosure did not contain essential calculation errors or other technical errors.

The National Audit Office also checked the essential correctness of disclosures by requesting accounts from all disclosers.

2.4 Restrictions on monitoring powers

In the 2012 presidential elections the National Audit Office in fulfilling its monitoring task could at its discretion request additional information and accounts in order to check the correctness and completeness of a disclosure. The obligation to provide information applies only to disclosers, however. The National Audit Office does not have the right to request accounts and additional information from third parties in order to check the correctness of a disclosure. This being the case, the National Audit Office does not in practice have the authority to ask for or collect comparative information in order to check the correctness of disclosures. This is an essential restriction from the viewpoint of monitoring and interpreting the results of monitoring.

In the presidential elections the National Audit Office also had the right to request additional information and accounts from disclosers, i.e. political parties. However, some election campaigns were organised so that campaign expenditure and funding were paid through a separate support group. This arrangement in itself was completely legal. From the viewpoint of the Act on a Candidate's Election Funding, however, in preparing a disclosure the discloser had to rely on information supplied to it by a support group. In performing its monitoring task the National Audit Office did not formally have the right to request additional information or accounts directly from support groups.

In practice parties supply to the National Audit Office reports from their own account-

ing and any support group's accounting quite comprehensively. Monitoring could be carried out efficiently as required by the Act on a Candidate's Election Funding, and no problems arose with regard to access to information in practice.

It should be noted, however, that disclosers, candidates and candidates' support groups did not have an accounting obligation for campaign expenditure and funding. Nor do disclosers have an obligation to keep notes of election campaign expenditure and funding. The National Audit Office does not have the right to audit or otherwise examine the internal control of campaign expenditure and funding arranged by a discloser or procedures that concern a discloser's activities and administrative arrangements connected to election funding. It should also be noted that election campaigning includes events that are not included in accounting, in which case disclosure is partly up to the discloser's discretion. The use of this discretion was also examined in connection with monitoring.

Disclosers can be expected to make mistakes in interpreting the Act on a Candidate's Election Funding and guidelines as well as human errors. This can include errors in evaluating the value of contributions received in some other form than money. A discloser may receive incorrect information from the donor regarding the value of a contribution and include this incorrect information in a disclosure. Consequently it is possible that the information supplied in an election funding disclosure is not entirely accurate.

3 Disclosures received by the National Audit Office and measures to monitor compliance with the disclosure obligation

3.1 Advance disclosures

In the presidential elections advance disclosures as referred to in section 11 of the Act on a Candidate's Election Funding were to be sent to the National Audit Office by 20 January 2012 for the first round of the elections. All the parties nominating candidates sent an advance disclosure of campaign expenditure and funding by the deadline. All the advance disclosures that were sent by the deadline were published immediately.

For the second round of the elections advance disclosures only had to be submitted or supplemented for the candidates proceeding to the second round. In this case advance disclosures or supplements were to be sent to the National Audit Office by 3 February 2012.

All the advance disclosures will be kept available to the public on a public data network for seven years from the confirmation of the election results, or up to 9 February 2019.

3.2 Election funding disclosures

The guidelines prepared by the National Audit Office were delivered to all those required to file an election funding disclosure. The objective of the guidelines was to ensure that disclosures prepared and filed to the National Audit Office would be prepared in accordance with the Act on a Candidate's Election Funding.

All those required to file an election funding disclosure in the 2012 presidential elections filed an election funding disclosure as prescribed in the Act on a Candidate's Election Funding by the deadline.

When disclosures were received an effort was made to ensure that they contained the information required by the Act on a Candidate's Election Funding, presented in a uniform way. Five disclosures were revised after they were received and before the deadline.

The election funding reported in election funding disclosures covered the campaign expenditure presented in the disclosure. Disclosures were prepared in accordance with the Act on a Candidate's Election Funding with regard to details, and disclosures contained statements concerning all essential matters from the viewpoint of compliance with the Act on a Candidate's Election Funding. Election funding disclosures will be kept available to the public up to 9 February 2019.

3.3 Requests for accounts regarding disclosures

To ensure the correctness of election funding disclosures in the presidential elections the National Audit Office arranged a meeting with each discloser's representatives to discuss the organisation of the presidential election campaign, funding and the information on which the disclosure was based.

The National Audit Office asked parties for supplementary accounts concerning disclosures' essential information base. In practice this meant a party's accounting reports regarding the presidential campaign and information supplied to the party by any support groups and the candidate. In practice any accounting reports prepared by support groups were also received from all disclosers to verify the correctness of disclosures.

On the basis of accounting reports it was possible to verify the essential correctness of the sums in disclosures. If necessary event-level information was also requested and received from a party's accounting. Similarly event information was also received from support groups if this was necessary for measures. In most cases it was also possible to check the correctness of information that was supplied separately on donors.

All the disclosers to whom requests for accounts were sent supplied accounts in due order. The accounts were examined and an evaluation was made as to whether it was necessary to urge disclosers to supplement a disclosure.

3.4 Supplementing of election funding disclosures

In handling and checking disclosures, the National Audit Office asked five disclosers to provide additional information or correct a disclosure. Corrections mainly concerned details related to the itemisation of funding.

Disclosers supplemented their disclosures without delay.

3.5 Complaints concerning election funding disclosures

The National Audit Office did not receive complaints concerning election funding disclosures for the 2012 presidential elections.

3.6 General observations concerning election funding disclosures

If election funding disclosures are examined analytically, one observation is that the variation in campaign expenditure was quite large. On the basis of disclosures the biggest campaign cost 2,033,780.25 euros and the smallest 80,323.97 euros. On the basis of all the election funding disclosures that were filed, mean campaign expenditure was about 739,255 euros.

In interpreting disclosures under the Act on a Candidate's Election Funding, the essential thing to remember is that a discloser's campaign expenditure should only include a campaign organisation's known expenditure. In their disclosures campaign organisations have also strived to estimate election campaigning that has been conducted outside the campaign organisation to promote a candidate's election.

3.7 General observations concerning the functioning of the Act on a Candidate's Election Funding

On a general level it can be noted that the Act on a Candidate's Election Funding as amended provides good preconditions to implement openness in candidates' election funding. The process prescribed by the Act on a Candidate's Election Funding can be considered to function well on a general level.

Presidential elections constitute a special case in applying the Act on a Candidate's Election Funding, however. In other elections the disclosure obligation concerns candidates, but in presidential elections it concerns a political party nominating a candidate or a polling representative of a constituency association nominating a candidate or his/her alternate. When the Act on a Candidate's Election Funding was drafted it was expected that presidential elections would essentially be party-driven. Experience of the 2012 presidential elections nevertheless shows that support groups play a key role in many presidential election campaigns.

As a discloser a party is also responsible for the correctness of an election funding disclosure in presidential elections. The Act on a Candidate's Election Funding does not take into account the right of a party to receive information from support groups if these do not wish to supply information, however. Furthermore the National Audit Office can address requests for information only to disclosers. Consequently it cannot address requests for accounts directly to support groups, for example, but investigations must be carried out through a discloser.

In the presidential elections accounting reports were nevertheless received to verify the correctness of disclosures from all disclosers, concerning both parties and support groups. These made it possible to evaluate whether disclosures contain correct information in essential respects.

The transparency of election funding is still based essentially on disclosers' open and honest disclosures.

4 Conclusions

All those required to file an election funding disclosure in the 2012 presidential elections filed an election funding disclosure as prescribed in the Act on a Candidate's Election Funding. According to the Act on a Candidate's Election Funding, the discloser is always responsible for the content of a disclosure.

After handling and checking disclosures, accounts and revisions, the National Audit Office did not become aware of any matters on the basis of which the office had cause to doubt the correctness of the election funding disclosures it received.



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