



National Audit Office of Finland
Rules of Procedure

Decision on approving the Rules of Procedure

On 27 March 2019, the National Audit Office of Finland (NAOF) approved these Rules of Procedure (registry no. 138/00/2019) under section 20, subsection 1 of the Act on the National Audit Office of Finland (laki valtionalouden tarkastusvirastosta, 676/2000). The Rules of Procedure govern the internal organisation, management and decision-making of the NAOF as well as the processing of administrative matters, duties of the public servants and special qualification requirements for posts established by the NAOF.

The Rules of Procedure enter into force on 1 April 2019 and repeal the Rules of Procedure issued on 23 October 2017 (registry no. 316/00/2017).

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For information: Staff of the National Audit Office of Finland

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Rules of Procedure of the National Audit Office of Finland

1 Organisation and tasks

The head of the National Audit Office of Finland (NAOF) is the Auditor General. The NAOF may also include the following:

1. impact teams for audit, monitoring and reporting to Parliament; separate regulations will be issued on the establishment of any impact teams;
2. competence centres for the competence development of the personnel and leadership; separate regulations will be issued on the establishment of competence centres, the competence areas for which they will be responsible and the allocation of personnel;
3. permanent project teams for communications, ICT services, HR and personnel administration, planning and financial tasks, and internal audit and quality assurance;
4. project teams for carrying out audits included in the audit plan, related monitoring and other projects; separate agreements will be made during audit, monitoring and project planning on the establishment of project teams and on the goals and resources of the project;
5. persons responsible for the different audit types; and
6. person responsible for data protection.

The Auditor General may also establish other required project teams.

1.1 Auditor General

The Auditor General manages the operations of the NAOF and is responsible for strategic management of the NAOF and its audit and monitoring activities.

1.2 Impact team

An impact team is responsible for the following:

1. creation and maintenance of the customer and stakeholder relations required to achieve the impact goals laid down in the NAOF's strategy;
2. targeting, planning and implementation of audit and monitoring activities, and for related reporting and customer experience;
3. generation of an overall view and a status view of the goals, plans, finances and administration of the impact area for which it is responsible for the audit and monitoring operations;
4. provision of information compliant with the impact goals set for the impact area for which it is responsible;
5. operationalisation of strategic impact goals into projects of the project portfolio;
6. quality management of the projects in its project portfolio;
7. prerequisites for the success of projects, and development of audit processes and products;
8. preparation of opinions and initiatives that are included in the impact area of the impact team, and provision of expert services for external audit and oversight;
9. monitoring national and international development of its impact area and influencing it, and participating in national and international cooperation in its impact area;
10. uniform customer relations management processes and practices in the operations for which it is responsible;
11. participating in joint decision-making as well as implementing policies and decisions of the NAOF in the operations for which it is responsible;
12. communicating the strategy and impact goals of the National Audit Office, and implementing them in practice in the operations for which it is responsible;
13. realising and ensuring uniform and consistent communications in the operations for which it is responsible; and
14. developing the operations of the impact team.

The impact team is responsible for participating in social discussion in the impact area for which it is responsible.

One of the impact teams is responsible for processing matters covered in the Act on Political Parties (10/1969) and the Act on a Candidate's Election Funding (273/2009); for preparing monitoring plans for the funding of political parties and election campaigns, and proposals for the NAOF's reports to Parliament on the monitoring of compliance with the Act on Political Parties (oversight report on political party funding), on disclosures filed in accordance with the Act on a Candidate's Election Funding, and on its activities in the supervision of compliance with the disclosure obligation (oversight report on election campaign funding); and for acting as an expert in the content of legislation on election campaign and political party funding insofar as this falls under the purview of the NAOF. A permanent project team may be established for the oversight of election campaign and political party funding.

One of the impact teams is responsible for preparing for the NAOF the information and analyses required in fiscal policy monitoring so that fiscal policy monitoring can be carried out and its annual plan implemented, and for preparing the statements, conclusions, opinions and initiatives concerning fiscal policy monitoring that are laid down as the NAOF's duties and that are submitted to the Government or intended for publication.

The impact team in charge of fiscal policy monitoring is responsible for preparing and carrying out, in accordance with the audit plan of the NAOF, the independent fiscal policy monitoring and evaluation tasks laid down in the Act on the Implementation of the Treaty on Stability, Coordination and Governance in the Economic and Monetary Union, the implementation of treaty provisions of a legislative nature, as well as requirements concerning multi-annual budgetary frameworks (869/2012), the Stability Pact and the common principles concerning its correction mechanism, the Budgetary Frameworks Directive (2011/85/EU) and Regulation (EU) No 473/2013 of the European Parliament and of the Council on common provisions for monitoring and assessing draft budgetary plans and ensuring the correction of excessive deficit of the Member States in the euro area.

Furthermore, the impact team in charge of fiscal policy monitoring is responsible for carrying out, as part of the fiscal policy monitoring and evaluation, the regular, unbiased and comprehensive evaluation based on objective criteria, including ex post assessment, on the reliability of macroeconomic and budgetary forecasts as laid down in Article 4(6) of the Budgetary Frameworks Directive 2011/85/EU.

The NAOF allocates adequate personnel and other resources for fiscal policy monitoring through the NAOF's resource and budget plan. A permanent project team may be established for fiscal policy monitoring.

1.3 Competence centre

A competence centre:

1. serves the personnel of the National Audit Office in competence development to ensure achievement of the impact goals laid down in the strategy, to strengthen the NAOF personnel's competence and capacity for renewal as well as to support the employees in their career development;
2. is responsible for arranging training and learning events;
3. provides leadership, HR and personnel administration services to the employees of the competence centre;
4. monitors the wellbeing, coping at work and relative strain of the employees of the competence centre;
5. is responsible for acquiring the required personnel resources, other resources and competence, and for allocating them to projects in cooperation with the impact teams;
6. is responsible for generating an overall view and a status view of the development goals and needs of the competence areas within its scope of responsibility as well as for the planning of competence development;
7. monitors and influences the national and international development of competence and leadership, and takes part in related national and international cooperation;
8. participates in joint decision-making and implements the policies and decisions of the NAOF in the operations for which it is responsible;
9. is responsible for providing information about the strategy and the confirmed impact goals, and for ensuring that they are implemented in the competence centre;
10. is responsible for realising and ensuring uniform and consistent communication in the operations for which it is responsible; and
11. is responsible for developing the operations of the competence centre.

1.4 Service project teams, internal audit, quality assurance, and persons responsible for the different audit types

Communication Services

The Communication Services project team is responsible for preparing and handling matters and for providing services related to the basic and operating principles of the NAOF's external communication and work community communication.

Planning and Financial Services

The Planning and Financial Services project team is responsible for preparing and handling matters and for providing services related to the planning and monitoring of the NAOF's operations and finances and to the internal control and risk management related to the financial and personnel administration processes, as well as the final accounts and the annual report.

HR and Personnel Administration Services

The HR and Personnel Administration Services project team is responsible for preparing and handling matters and for providing services related to personnel administration, HR functions, the planning of competence management and development as well as matters involving collective agreements for public servants and occupational health and safety.

ICT Services

The ICT Services project team is responsible for preparing and handling matters and for providing the NAOF's shared services related to information management, data systems, document management, information services, the NAOF's information security management systems, security, and the NAOF's shared procurement function and the steering of procurement operations.

Internal Audit

The Internal Audit project team is responsible for assessing, based on the internal audit plan, the NAOF's internal control, risk management and compliance with good governance.

Quality Assurance

The Quality Assurance project team is responsible for preparing and handling, in cooperation with the persons responsible for the different audit types, matters concerning the quality control of audits and monitoring as well as for the development of quality assurance.

Persons responsible for the different audit types

The persons responsible for the different audit types are responsible for preparing and handling matters concerning audit instructions and standards and their development, and for participating in the development of the content of their audit type in compliance with the impact goals confirmed in the strategy.

2 Management forums

2.1 Strategy Forum

The Strategy Forum serves as the cooperation and preparatory body of the Auditor General and the senior civil servants in management, strategic decision-making, operational planning, development, steering of implementation and operational assessments. The Strategy Forum is responsible for agreeing on joint interpretation of the duties of the NAOF, the joint operational objectives, employer policies and resources, and for coordinating actions that have extensive effects or material significance for the NAOF.

The Strategy Forum is headed and chaired by the Auditor General. The members of the Strategy Forum include the directors and deputy directors of the impact teams and competence centres, and the managers of all permanent project teams.

A public servant appointed by the chair of the Strategy Forum prepares and arranges the meetings of the Forum and acts as the secretary of the meetings. This public servant also assists the Auditor General in the preparation of the Strategy Forum meetings and the Strategy Forum's work, and is responsible for general communication about the Forum's work and its results. If necessary, the Strategy Forum may use civil servants of the NAOF as experts in the consideration and preparation of matters.

The Strategy Forum supports the Auditor General and its members in the management and development of the NAOF.

2.2 Impact Forum

The Impact Forum serves as the cooperation and preparatory body of the Auditor General and the impact teams in the planning of audit and monitoring operations, steering of implementation and operational assessments.

The Impact Forum is headed and chaired by the Auditor General. The members of the Impact Forum include the directors of the impact teams. A public servant assigned by the chair of the Impact Forum prepares and arranges meetings of the forum and acts as the secretary of the meetings. This public servant also assists the Auditor General in the preparation of the meetings and work of the Impact Forum, and is responsible for general communication about the Forum's work and its results. If necessary, the Forum may use civil servants of the NAOF as experts in the consideration and preparation of matters.

2.3 Competence Forum

The Competence Forum serves as the cooperation and preparatory body of the public servants appointed as directors of the competence centres in the NAOF's leadership, competence development, and assessment of the operations for which they are responsible.

The Competence Forum is headed and chaired by a public servant appointed by the Auditor General. The members of the Forum include the public servants appointed as directors of the competence centres. A public servant appointed by the chair of the Competence Forum prepares and arranges meetings of the Forum and acts as the secretary of the meetings. This public servant also assists the chair in the preparation of the meetings and work of the Competence Forum, and is responsible for general communication about the Forum's work and its results. If necessary, the Forum may use civil servants of the NAOF as experts in the consideration and preparation of matters.

2.4 Resource Forum

The Resource Forum serves as the cooperation body of the competence centres and the impact teams in matters concerning project resources.

The Resource Forum is headed and chaired by a public servant appointed by the Auditor General. The members of the Forum include the public servants appointed as directors of the competence centres, and the directors and deputy directors of the impact teams. A public servant appointed by the chair of the Resource Forum prepares and arranges the meetings of the forum and as acts as the secretary of the meetings. This public servant also assists the chair in the preparation of the meetings and work of the Resource Forum, and is responsible for general communication about the Forum's work and its results. If necessary, the Forum may use civil servants of the NAOF as experts in the consideration and preparation of matters.

2.5 Status View Forum

The Status View Forum serves as a joint forum for all of the employees of the NAOF in the planning and development of external impact, the NAOF's internal assessments and operations as well as in the formation of a joint status view.

The Status View Forum is headed and chaired by the Auditor General. The impact teams, the competence centres, all permanent project teams, projects and public servants appointed for expert duties are responsible for providing the information needed by the Forum to discuss matters and form a status view. Public servants appointed by the chair of the Forum prepare and arrange the meetings of the forum and act as the secretaries of the meetings. These public servants also assist the chair in the preparation of the meetings and work of the Status View Forum, and are responsible for general communication about the Forum's work and its results. If necessary, the Forum may use civil servants of the NAOF as experts in the consideration and preparation of matters.

3 Senior public servants

3.1 Auditor General

There are regulations on the appointment, duties and decision-making powers of the Auditor General in the Act on the National Audit Office of Finland (676/2000), the Act on Members of Parliament (1197/2003) and the Parliament's Rules of Procedure (40/2000). Assigned public servants of the National Audit Office act as deputies of the Auditor General in the order specified by the Auditor General.

3.2 Directors, deputy directors and managers

Public servants appointed by the Auditor General manage the impact teams, the competence centres, the project teams of the communication, planning and finances, ICT, HR and personnel administration, and other permanent project teams. A public servant appointed as the director of the impact team heads fiscal policy monitoring and reports to the Auditor General. If no public servant has been specifically assigned to manage the operations, the operations are headed by the Auditor General. The Auditor General is responsible for supervising and monitoring the senior public servants, unless otherwise decided. Appointed public servants of the NAOF act as deputies of the senior public servants in the order specified by the Auditor General.

3.3 Project team manager

A project team manager appointed for the role leads the audit and monitoring projects and other projects included in the scope of the audit plan.

3.4 Assignment to duties

A public servant of the NAOF may be assigned to a management, steering or expert duty for a fixed period of time or until further notice. Where applicable, regulations and procedures on assignment to a role are followed.

4 Management

Public servants assigned to management duties and the managers of project teams, where applicable, are responsible for the management of the duties to which they have been assigned, their results, the achievement of the goals set, and the development of operations. They participate in and influence the joint management and creation of the NAOF's operational prerequisites, and are responsible for internal control, quality assurance and the NAOF's internal and external cooperation.

Public servants in management positions must ensure that the opinions, actions and procedures in their area of responsibility are consistent and uniform.

All persons assigned to management duties and, where applicable, the managers of project teams must work in cooperation with the management of the NAOF, their colleagues and their employees to ensure that the duties of the NAOF can be successfully performed. They are also responsible for ensuring, within the scope of their duties, powers and other resources available to them, their employees' motivation, support, fair treatment and wellbeing at work, and the assessment of their employees' work performance.

All employees of the NAOF must perform their duties so that they can successfully implement the duties and strategy of the NAOF and all approved plans in cooperation with their colleagues and the management of the National Audit Office, and ensure that they have the competence required in their duties and that it is developed. Furthermore, all employees must perform their duties in a high-quality manner and in accordance with the regulations, guidelines and instructions issued, and ensure the quality of their own work.

5 Issue and preparation of audit instructions and regulations

5.1 Audit instructions

The Auditor General decides on the audit instructions of the NAOF and other instructions and regulations concerning the audit, monitoring and expert operations of the NAOF. Proposals for instructions and regulations are prepared by a public servant assigned as the person responsible for the audit type or for another expert position in cooperation with the impact teams and other experts. The presenting official is the public servant who prepared the matter or another public servant appointed by the Auditor General.

Audit and monitoring instructions and regulations related to audits and monitoring in general are prepared by a public servant assigned by the Auditor General in cooperation with the impact teams and other experts and presented by the person who prepared the matter or another public servant assigned by the Auditor General.

5.2 Complaint management instructions

The Auditor General decides on the regulations and instructions concerning complaints, reports of abuse and reports of offences, and the manner in which they are processed. Proposals for regulations and instructions are prepared and presented by a public servant assigned by the Auditor General.

6 Powers of decision and presentation procedure

6.1 Auditor General

Provisions on the decision-making powers of the Auditor General are laid down in section 7 of the Act on the National Audit Office of Finland (676/2000) and the Act on Members of Parliament (1197/2003). Provisions on matters falling under the purview of the Penalty and Sanction Board are laid down in section 15 of the Act on the National Audit Office of Finland (676/2000), the Act on Political Parties (10/1969) and the Act on a Candidate's Election Funding (273/2009).

Provisions on the right of the Auditor General to retain the discretionary power in matters in which a public servant would, under the Rules of Procedure, have the right to make decisions are laid down in section 7 of the Act on the National Audit Office of Finland (676/2000).

6.2 Auditing and oversight

The head of an impact team may, on presentation, decide on matters which involve

1. an audit report;
2. an audit memorandum, a draft audit report, and the hearing of the concerned parties and other parties;
3. contacts within their field, cooperation with the European Court of Auditors, and other international cooperation, unless the matter is important and of broad significance or concerns a matter assigned to or falling under the responsibility of the Auditor General; and
4. a request for executive assistance and the imposition of a penalty payment.

Whenever necessary, EU-related and other international matters must be discussed with the Auditor General and the other impact teams before a decision is made.

The director of an impact team may submit a matter referred to in items 1–3 above to a public servant of the NAOF for decision.

The director of the impact team for fiscal policy monitoring makes, on presentation, decisions on the following fiscal policy monitoring and evaluation matters assigned to the NAOF:

1. reports, memoranda and assessments;
2. notifications to the Government, and opinions, conclusions and initiatives submitted to the Government or other parties or that are intended for publication;
3. hearing of the parties concerned and other parties; and
4. matters involving international cooperation and contacts with the European Commission, international organisations and other cooperation partners.

The head of the impact team for monitoring political party and election campaign funding decides, on presentation, the matters specified to fall under the purview of the NAOF in the Act on Political Parties (10/1969) and the Act on a Candidate's Election Funding (273/2009).

A project team manager may decide, without a presentation, on matters related to the completion of a draft audit report, an audit memorandum or a similar document and its transfer to the next step in the audit process specified in the audit instructions. A project team manager may decide, without a presentation, on matters related to additional information to be requested from the parties concerned.

6.3 Other matters

A public servant in a management position may decide, on presentation, on the following matters in their area of responsibility or their project:

1. instructions or administrative orders;
2. opinions, initiatives and other expert tasks, unless the matter is important and of broad significance; and
3. procurement in the manner laid down in the procurement instructions and internal budget.

A public servant in a management position may decide, without a presentation, on the following matters in their area of responsibility or their project:

1. actions required to implement the project;
2. division of labour between or duties of the public servants assigned to their area of responsibility or project, unless otherwise specified in the Rules of Procedure; and
3. issue of a travel authorisation in the manner specified in the financial rules for a public servant assigned to their area of responsibility or project.

A public servant in a management position may, without a presentation, submit a matter referred to in item 3 above to a public servant of the NAOF for decision.

A public servant in a management position may, on a case-by-case basis, retain the discretionary power in a matter that would normally fall under the decision-making powers of a public servant reporting to them.

The public servant assigned to manage the HR and Personnel Administration Services project team may, on presentation, decide on a matter concerning a leave of absence to which a public servant is entitled to, based on an act, decree or collective agreement for public servants, or on another unpaid leave of absence of a maximum of five days. Furthermore, they may approve the Auditor General's itinerary without a presentation.

6.4 Complaints and reports on abuse

The NAOF processes complaints concerning compliance with the state budget and the lawfulness of central government finances, complaints concerning election campaign funding and political party funding referred to in the Act on Political Parties (10/1969) and the Act on a Candidate's Election Funding (273/2009), and reports on abuse laid down in section 16 of the Act on the National Audit Office of Finland (676/2000).

A public servant assigned for the role by the Auditor General decides, on presentation, matters related to complaints submitted to the NAOF and matters concerning reports on abuse as laid down in section 16 of the Act on the National Audit Office of Finland (676/2000).

If, during the processing of the complaint, it is found out that the complaint may lead to administrative steering or caution referred to in section 53 c, subsection 1 of the Administrative Procedure Act (368/2014), or if, because of its nature or seriousness, the act subject to the complaint may justify taking action to initiate a procedure laid down in other legislation, the complaint must be assigned to the director of the impact team for decision.

Decisions on matters concerning the reporting of an offence as laid down in section 17, subsection 2 of the Act on the National Audit Office of Finland (676/2000) are made, on presentation, by a public servant assigned by the Auditor General.

6.5 Requests for information, and access rights

Decisions on such document and information requests submitted to the NAOF under the Act on the Openness of Government Activities (621/1999) as concern public documents are made by a public servant working in document management tasks.

Document and information requests concerning documents of protection levels I and II referred to in section 9, subsection 1, paragraphs 1 and 2 of the Government Decree on Information Security in Central Government (681/2010) and documents of security categories I and II as well as documents containing insider information referred to in the securities markets legislation or other similar information must be submitted to the Auditor General for decision. Document and information requests that are of broader importance to the NAOF from the perspective of applying the Act on the Openness of Government Activities (621/1999) must also be submitted to the Auditor General for decision.

In the case of other document and information requests, the decision will be made, on presentation, by the public servant in management duties whose area of responsibility the request concerns.

The Auditor General decides, on presentation, on granting access to documents of protection levels I and II referred to in section 9, subsection 1, paragraphs 1 and 2 of the Government Decree on Information Security in Central Government (681/2010) and documents of security categories I and II as well as documents containing insider information referred to in the securities markets legislation or other similar information.

A public servant in management duties to whom the Auditor General has assigned the access right to documents of protection levels I and II referred to in section 9, subsection 1, paragraphs 1 and 2 of the Government Decree on Information Security in Central Government (681/2010) and documents of security categories I and II as well as documents containing insider information referred to in the securities markets legislation or other similar information may grant, after information security training and the completion of a basic background check, a temporary right to an employee to process a matter or a document, provided that the employee requires the information in the course of their work duties.

Decisions on access to other confidential documents are made by the Auditor General on presentation.

6.6 Presentation procedure

Unless otherwise provided, the public servant who has prepared the matter acts as the presenting official. If the matter has been prepared by more than one public servant, the matter will be presented by the public servant who is responsible for preparing the matter or who has been responsible for preparing the main aspects of the matter. If the public servant referred to above is prevented from presenting the matter, the matter will be presented by their immediate supervisor or another public servant assigned by said supervisor.

The presenting official must ensure that the matter is ready to be resolved and has been appropriately prepared. All issues and viewpoints that have a material effect on the matter, as well as the NAOF's objectives, must be taken into account when preparing the matter.

The person making the decision signs a document recording the process and the presenting official verifies it by their signature. Any dissenting opinion issued by the presenting official is recorded in the filed copy.

If there is any uncertainty as to who should make the decision on a matter or if the official designated as the decision-maker is of the opinion that a matter falling under their decision-making powers so requires, the question concerning the decision on the matter must be submitted to the Auditor General for decision.

7 Other duties and exceptions to the division of labour

In addition to their duties under the Rules of Procedure or other approved division of labour, public servants of the NAOF are also obliged to perform any duties assigned to them by the Auditor General. Irrespective of their duties under the Rules of Procedure or other approved division of labour, public servants of the National Audit Office are also obliged to perform any duties that are assigned to them by their supervisor.

A public servant of the NAOF who, under the division of labour or a decision to set up a project, has been ordered to work in a project is obliged to perform any duties assigned to them by the project team manager within the working hours allocated for the purpose.

The Auditor General may, regardless of the Rules of Procedure and other approved division of labour, on a case-by-case basis assign a matter that is being prepared by a public servant to another civil servant for preparation. A public servant in management duties and a project team manager may, on a case-by-case basis, assume responsibility for the preparation of a matter that under the Rules of Procedure and approved division of labour is the responsibility of a public servant reporting to them or assign it to another public servant. If necessary, the public servant must be reserved the opportunity to be heard about this procedure.

8 Cooperation

Cooperation between the NAOF and its personnel complies with the collective agreement on cooperation in Parliament.

There is an occupational health and safety committee for cooperation in occupational health and safety issues.

The management of the NAOF and the personnel organisations represented at the National Audit Office, the shop stewards and the occupational safety representative meet regularly to discuss matters concerning the cooperation between the employer and the employee organisations in compliance with their mutual agreement.

A Work and Wellbeing Forum is arranged for the personnel twice a year to promote and improve the workplace atmosphere and wellbeing at work.

The Auditor General arranges regular briefings for the personnel and other information sessions and discussions as necessary. Participatory methods are used in planning and developing the operations of the NAOF.

Representatives of the management of the personnel organisations represented at the NAOF and the shop stewards have the right to participate in events arranged under the Status View Forum and receive information on the forum's agenda.

9 Sanction and Penalty Board, Scientific Council, and Advisory Board

9.1 Sanction and Penalty Board

The Penalty and Sanction Board of the NAOF orders the penalty payments imposed by the National Audit Office under section 15 of the Act on the National Audit Office (954/2015), the Act on Political Parties (10/1969) and the Act on a Candidate's Election Funding (273/2009). The presenting official of the Sanction and Penalty Board is responsible for preparing, in cooperation with the impact team of the responsibility area, the matters to be presented to the Sanction and Penalty Board.

9.2 Scientific Council

The NAOF may have a Scientific Council the duty of which is, at the request of the NAOF, to monitor and prepare statements and reports on important issues concerning external audits, fiscal policy monitoring, financial management and other important matters pertaining to the field of the NAOF in a manner that reflects the thinking in the disciplines relevant to the operations of the NAOF. The composition of the Council, the organisation of its work and its operating practices are laid out in the decision to set up the Council.

Matters related to fees and remunerations for members of the Scientific Council are prepared and presented by a public servant assigned to the role by the Auditor General.

9.3 Advisory Board

Under section 8 of the Act on the National Audit Office of Finland (676/2000), the National Audit Office has an Advisory Board. A public servant assigned by the Auditor General prepares and presents matters regarding the appointment and remuneration of its members.

10 Other regulations

10.1 Committee hearings

Public servants of the NAOF must notify the Auditor General and the director of the impact team or a permanent project team if they are invited to be heard by a Parliament committee or if they receive a request for information for a hearing in a matter falling under the purview of the National Audit Office. Public servants must prepare and perform any matters related to a committee hearing urgently. If a public servant is to submit a presentation on a matter in writing or in electronic format to a committee, the public servant must submit the presentation to the Auditor General and the

director of the impact team or the permanent project team for review in due time before its submission to the committee.

10.2 Annual holidays

The director of a competence centre or a public servant assigned by them may confirm the annual holidays of public servants in the competence centre, changes to their confirmed annual holiday plans, and annual holidays to be taken at other times.

10.3 ID of the NAOF

A public servant performing audit or monitoring duties or processing complaints must have an ID provided by the NAOF. When the employment relationship terminates, the ID which must be returned to the public servant appointed as the NAOF's Head of Security.

11 Public posts and qualification requirements

11.1 Public posts

Public posts are shared by the entire National Audit Office.

11.2 Appointment principles and qualification requirements

The general qualifications for the public posts at the NAOF are skills, ability and proven civic merit.

In addition, all holders of public posts at the NAOF are also required to possess the following qualifications:

1. In the case of directors, the HR directors and deputy directors, an applicable master's degree and good knowledge of the responsibility area, as well as proven leadership skills and experience from a management position;
2. In the case of the director of fiscal policy monitoring and evaluation, an applicable master's degree and good knowledge of audit, evaluation or research activities and public finances, central government and fiscal policy, as well as proven leadership skills and management experience;
3. In the case of a principal auditor and an audit counsellor, an applicable master's degree and good knowledge of the responsibility area, as well as proven leadership skills, if required in the position;
4. In the case of a deputy auditor general responsible for audits, an applicable master's degree and good knowledge of audit, evaluation or research activities and public finances and central government, as well as proven leadership skills and management experience;
5. In the case of the deputy auditor general responsible for fiscal policy monitoring, an applicable master's degree and good knowledge of audit, evaluation or research activities and public finances, central government and fiscal policy, as well as proven leadership skills and management experience;
6. In the case of a deputy auditor general other than those referred to in items 4 and 5, an applicable master's degree and good knowledge of the responsibility area, public finances, central government or the administration of other entities, as well as proven leadership skills and management experience. When required, a deputy auditor general must also possess good knowledge of planning and development activities;
7. In the case of the Chief Administrative Officer, a master's degree in law and good knowledge of the tasks in the field, as well as proven leadership skills and management experience;
8. In the case of the Senior Director for Financial Audit and Senior Director for Performance Audit, an applicable master's degree and good knowledge of public finances and financial analysis, audit, evaluation or research activities and central government and good knowledge of the responsibility area, as well as proven leadership skills and management experience;
9. In the case of the Director for Fiscal Policy Audit, Director for Financial Audit and Director for Performance Audit, an applicable master's degree and good knowledge of public finances and financial analysis, audit, evaluation or

research activities and central government and good knowledge of the responsibility area as well as proven leadership skills;

10. In the case of an HR manager, an applicable master's degree or applicable education; the office holder must also have demonstrated the skills and abilities required for successful performance in the role;
11. In the case of the ICT Director, an applicable master's degree and good knowledge of the responsibility area, as well as proven leadership skills;
12. In the case of the Director for Information Management, an applicable master's degree and good knowledge of the responsibility area, as well as proven leadership skills;
13. In the case of the Communications Director and Communications Counsellor, an applicable master's degree and knowledge of public finances and central government, as well as good knowledge of communications and, if required in the position, proven leadership skills;
14. In the case of the Planning Director, an applicable master's degree and knowledge of public finances, central government and the responsibility area, as well as proven leadership skills, if required in the position;
15. In the case of a fiscal policy audit counsellor, financial audit counsellor and performance audit counsellor, an applicable master's degree and good knowledge of public finances and financial analysis, audit, evaluation or research activities and good knowledge of the responsibility area and, if required in the position, proven leadership skills;
16. In the case of a financial administration counsellor, an applicable master's degree and good knowledge of the responsibility area, public finances and the planning, budgeting or evaluation systems of public finances or central government, as well as proven leadership skills, if required in the position;
17. In the case of a principal fiscal policy auditor, principal financial auditor and principal performance auditor, an applicable master's degree and good knowledge of the responsibility area, as well as proven leadership skills, if required in the position;
18. In the case of a principal economist and senior economist, an applicable master's degree and good knowledge of the responsibility area, as well as proven leadership skills, if required in the position;
19. In the case of a principal legislative adviser, a master's degree in law and good knowledge of the responsibility area, as well as proven leadership skills, if required in the position;
20. In the case of a principal communications adviser, an applicable master's degree and good knowledge of the responsibility area, as well as proven leadership skills, if required in the position;
21. In the case of an economist, an applicable master's degree and good knowledge of the responsibility area;
22. In the case of a senior auditor, an applicable master's degree and good knowledge of the responsibility area;
23. In the case of a communications adviser, an applicable master's degree and good knowledge of the responsibility area;
24. In the case of a data analyst, an applicable master's degree or suitable education; the office holder must also have demonstrated the skills and abilities required for successful performance in the role;
25. In the case of an HR adviser, an applicable master's degree or applicable education; the office holder must also have demonstrated the skills and abilities required for successful performance in the role;
26. In the case of a project adviser, a suitable master's degree or applicable education; the office holder must also have demonstrated the skills and abilities required for successful performance in the role;
27. In the case of an auditor, an applicable bachelor's degree or polytechnic degree and good knowledge of the responsibility area;
28. In the case of other posts, applicable education or, alternatively, the office holder must have demonstrated the skills and abilities required for successful performance in the role.

Furthermore, one of the audit counsellors, financial audit counsellors, principal auditors, principal financial auditors or senior auditors and one of the principal legislative advisers or legislative advisers must have a master's degree in law.

12 Application instructions

The Auditor General will issue more specific instructions on the application of these Rules of Procedure, if necessary.

13 Entry into force

These Rules of Procedure enter into force on 1 April 2019.