

## The steering system in the administrative sector of the Ministry of the Interior

The audit examined the steering system in the administrative sector of the Ministry of the Interior. The term steering system refers to the procedures and systems with the help of which the administrative sector's management strives to achieve and ensure performance in the administrative sector and reports on performance to oversight bodies, particularly Parliament. Performance refers to the optimal relation between costs and impacts.

The main question in the audit was: What kind of preconditions does the steering system provide for performance and accountability? The question was divided into five subquestions, which concerned planning, management, internal control, reporting and accounting. The purpose of the audit was to produce information on the preconditions for the functioning of the steering system, not on performance itself.

In response to the main question the National Audit Office considers that the steering system in the administrative sector of the Ministry of the Interior as a whole is on a good level. Apart from this overall evaluation the steering system still has room for improvement. The audit's key findings and recommendations are as follows:

### *Government programmes and planning systems*

Several large-scale reforms based on the government programme have been planned and implemented in the administrative sector of the Ministry of the Interior in recent years. In steering processes as well the administrative sector has proceeded in a direction in which greater attention is paid to the measures required in the government programme.

A new group strategy has been approved for the administrative sector for the period 2012-2015, and this has been supplemented by

strategies for individual subsectors and agencies. Activities in the administrative sector are also guided by cross-sectoral strategies and programmes such as the Internal Security Programme and the Immigration Policy Programme. All in all there are a large number of strategies.

The National Audit Office recommends that particularly in preparing strategies, financial analyses should be conducted and strategies should be closely and transparently linked to financial planning and finances. It is also important to demonstrate connections between objectives and resources much more clearly than at present. Thought should likewise be given to whether all the current strategies in the administrative sector are necessary.

The social effectiveness objectives in the administrative sector of the Ministry of the Interior mentioned in the 2012 budget are in line with the objectives set for core tasks. Indicators concerning these remain quite modest, however, and place weight on quantitative factors. In addition to quality, indicators and monitoring should also place weight on preventive measures and cooperation with stakeholders, even though it may be difficult to devise such indicators and evaluate what part an actor plays in achieving a specific objective.

The administrative sector's operational and financial plan for 2013-2016 includes the upper-level social objectives from the group policy that have been presented in the government programme. The operational and financial plan nevertheless includes objectives and measures that vary considerably in scope, and some of these can be regarded as part of operational activities.

### *Police, Border Guard and immigration*

In the opinion of the National Audit Office, the division of tasks particularly between the Ministry of the Interior and the National Police Board should be critically examined so that the ministry's responsibility for strategic and political decision-making is separated clearly enough from the National Police Board's operational steering responsibility.

According to the principle of substantiality fewer objectives should be included in operational and financial plans and perfor-

mance agreements, and these should be set in order of priority. The internal allocation of funds within the Police and the obligations placed on units should be coordinated better than at present.

In addition to legislation the activities of the Border Guard are guided to a large extent by international agreements. International cooperation has been taken into consideration in strategic lines concerning the Border Guard and in planned measures. The National Audit Office recommends that plans should also take cooperation at the national level into account.

Operational and financial plans and performance agreements concerning the administrative sector and the Border Guard present numerous objectives and use different modes of expression. The National Audit Office recommends that planning documents should be reduced and sharpened. Greater attention should also be paid to prioritising objectives and measures to achieve them.

Objectives concerning immigration in the administrative sector's operational and financial plan have been in line with the objectives presented in the government programme and the administrative sector's strategies. The audit did not observe problems in the division of tasks or resources between the Ministry of the Interior and the Immigration Service. On the other hand, cooperation should be increased between the Migration Department and the Police Department.

The effective handling of immigration matters requires cooperation both within the administrative sector and outside it. The most important outside cooperation partner is the administrative sector of the Ministry of Employment and the Economy, which is responsible for the placement of asylum seekers in municipalities, among other things. The National Audit Office does not consider it proper that an authority has not been designated to take care of coordinating activities related to immigration between different administrative sectors.

### *Accounting and internal control in the administrative sector of the Ministry of the Interior*

In the budget proposal the chapter and item structure in the main title of the administrative sector of the Ministry of the Interior is in

essential respects a consistent whole and supports the setting of clear and useful performance objectives. Budgeting procedures are also essentially in accordance with budget legislation and budget drafting instructions and for the most part clear. The information content of the budget proposal and the understandability and clarity of the way in which information is presented should, however, be further developed on the basis of the information needed by Parliament in financial decision-making. It is important to pay more attention to the link between objectives concerning effectiveness and appropriations as well as the presentation of decisions made in the budget and their objectives.

The performance objectives mentioned in the budget proposal have also served as a proper basis for performance agreements. Improvement is nevertheless needed in achieving a uniform structure for different performance agreements, using standard terms in them and preparing them without delay once Parliament has approved the budget.

Internal control's responsibility is defined in each agency and ultimately with regard to activities performed in shared services centres as the responsibility of the client agency's management. In an earlier compliance audit the National Audit Office noted that the requirements of shared services centre activities' would be supported better if risk management and internal control in public finances and state administration subordinate to the Government were examined as a whole.

The audit observed differences in internal audit personnel resources between agencies in the Ministry of the Interior's accounting unit in 2011 that are not justified on the basis of agencies' appropriations, personnel or other such factors. The ministry should strive to create joint recommendations regarding how internal audit resources are organised and dimensioned among agencies.

### *The Report on the Final Central Government Accounts*

One general audit finding concerning the Report on the Final Central Government Accounts is that the social effectiveness objectives in the administrative sector of the Ministry of the Interior and the statements in the report do not correspond to one another. Although

indicators describe set objectives poorly, the Report on the Final Central Government Accounts for 2011 states that the different sub-sectors in the administrative sector of the Ministry of the Interior in key respects achieved their social effectiveness objectives either as a whole or through partial objectives. The report's weak level of information concerning the achievement of effectiveness is due mainly to gaps in indicators for activities and task fields.