

ANNUAL REPORT

2009





**National Audit Office's Annual Report
for 2009**

185th year of operation

Review by the Auditor General

Section 90 of the Finnish Constitution calls for an independent National Audit Office in connection with Parliament to audit the financial management of the state and compliance with the budget. The National Audit Office is an independent external audit body that operates outside actual state administration or administration under Parliament. It has the status of a control authority prescribed in the Constitution along with the Parliamentary Ombudsman and the Chancellor of Justice. In addition to the external audit task prescribed in the Constitution, since 2009 the Office has also been the authority responsible for monitoring the legality of election financing as prescribed in the Election Financing Act. The constitutional objective of the National Audit Office is to promote confidence in the rule of law in the state economy and the functioning of democracy in general.

The international financial crisis and its spread to the real economy was the National Audit Office's dominating theme in 2009. The situation remains very unstable. Large public deficits, rising debt and rapidly deepening sustainability gaps are economic destabilisers that can lead to the next financial crises. The situation in Greece shows that the risk is real. Confidence in public finances and financial information as well as national authorities has been severely tested in the EU's member states as well. Events have shown that supreme audit institutions should play a role in evaluating the reliability of the fiscal policy information base and performance and in ensuring that information provides a true and fair picture of finances. Supreme audit institutions have a role in monitoring a key pillar of the European Union's economic and monetary union, the Stability and Growth Pact, and financial policy discipline particularly at the national level. This role supplements the multilateral, international supervision that is exercised by the European Commission and the Council of the European Union.

The International Organisation of Supreme Audit Institutions (INTOSAI), under the direction of the Government Accountability Office (GAO) of the United States, has started the Global Financial Crisis cooperation programme, the purpose of which is to collect experience on the reasons for the financial and economic crisis and the success of crisis management and economic stimulus measures. The National Audit Office has an important role in this cooperation as the chair of a working group that is studying ways to avoid financial crises and deal with their effects. Cooperation among the supreme audit institutions in the EU member states and the European Court of Auditors in the external audit and evaluation of fiscal policy, concerning which the National Audit Office presented an initiative in 2007, got under way in 2009. In September the National Audit Office hosted a high-level expert workshop that launched cooperation networks in the external audit and evaluation of fiscal policy and the Lisbon Strategy. The National Audit Office serves as chair of the network for the external audit and evaluation of the European Union's fiscal policy.

In 2009 the National Audit Office prepared an extensive risk analysis concerning the economy and public finances. According to the findings of an audit concerning the information base used in preparing fiscal policy and the effectiveness of fiscal policy, Finland's public finances have a significant sustainability gap. Closing this gap requires measures not only to curb public spending but also to carry out structural reforms to support economic growth, productivity and employment. Finland must find a new strategy for economic growth. At the same time Finland must also do a significantly better job in reallocating public funds and improving effectiveness and efficiency. Policies regarding taxes and charges face tougher decisions than ever before.

Audit activities were quite productive last year. The National Audit Office submitted 121 financial audit reports as well as its report on the final central government accounts and also completed 26 performance audits, concerning which 23 audit reports were issued.

The National Audit Office began developing legality audit according to the ISSAI standards as a separate audit product. The performance audit perspective and profile were further sharpened. In future performance audit will focus more strongly on questions regarding effectiveness. Audit targets were achieved. The effectiveness of audits is on an excellent level. The revenues and expenditure covered by audits amount to over one-fourth of Finland's gross domestic product.

In its report to Parliament on its activities the National Audit Office concentrated on the state's productivity work and the quality of legislation regarding welfare services. Problems in developing information management and the effectiveness of information society policy received strong attention. The National Audit Office's audits and the activities of the Parliamentary Audit Committee have led to significant new initiatives on the part of the Government. Parliament engaged in lively debate on the activity report. Reports to Parliament serve as the basis for the Audit Committee's work and Parliament's positions. The National Audit Office's separate report to Parliament on the audit of the final central government accounts and the Report on the Final Central Government Accounts evaluated compliance with central government spending limits and the effectiveness of fiscal policy as well as the preconditions for effectiveness. Special attention was paid to stimulus measures and their chances for success. The National Audit Office's reports to Parliament have thus become a procedure that genuinely interests Parliament and serves Parliament's fiscal power.

As the authority responsible for monitoring the legality of election financing, in 2009 the National Audit Office took care of the monitoring of election financing in the European Parliament election, three local elections that had to be repeated and one local election that was arranged as the result of a municipal merger according to the new Election Financing Act. Discussion concerning election financing tested citizens' confidence in public decision-making, the functioning of democracy and the rule of law. In conducting independent audit activities and for example assisting the Chancellor of Justice, the National Audit Office strove to create proper conditions for restoring confidence. Through its audit and expert activities the National Audit Office has supported work to bring election and party financing legislation and transparency in election and party financing to an exemplary level that can be expected of a modern western democracy.

The amount of time spent on audit work in 2009 remained at the previous year's level. External performances accounted for 72 per cent of effective working time in financial audit and 68 per cent in performance audit. Information systems implementing the openness of election financing were designed and introduced and the new election financing monitoring task was organised quite rapidly, without an increase in resources. Meanwhile the National Audit Office has continued efforts to improve efficiency. Personnel has been stretched but has responded to the challenge. This cannot continue forever, however. The proper handling of all tasks in a way that complies with international external audit standards requires proper resourcing. Personnel are justifiably concerned about the adequacy of resources and the possibility to do quality work. This has been supported by developing the systematic management of expertise and training.

The National Audit Office's performance in 2009 was very good. We have received international and national recognition and respect. I would like to thank our entire personnel for a job well done.
Tuomas Pöysti



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1 Review of operations

1.1 Effectiveness

The National Audit Office is an independent external audit and control authority prescribed in the Constitution that operates outside actual state administration or administration under Parliament.

The National Audit Office's task is to ensure the legality and effectiveness of the financial management of the state and compliance with the budget. The National Audit Office operates in Finland as the European Union's national audit body, which works in cooperation with the European Court of Auditors in the external control of Union funds. The National Audit Office supports Parliament in the exercise of its legislative, financial and oversight power and is thus part of the constitutional system implementing and ensuring Parliament's fiscal power.

The National Audit Office's basic goal is to promote the effectiveness and quality of the financial management of the state. The National Audit Office's role is to serve as the conscience of the state economy.

The National Audit Office strives to achieve its goal through external audit and expert activities. It ensures that state funds are collected, managed and used according to legislation and Parliament's decisions and in a sound manner. A key perspective is to ensure that the social policy objectives set in connection with legislation concerning the state budget and the collection and use of state funds are achieved and that the Government and administration have taken the necessary measures to achieve them. The results of the external audit of the state economy for society and citizens, and thus the social effectiveness of activities, fall into three areas. The most significant area with regard to the effectiveness of the National Audit Of-

ice's activities is audits' preventive and oversight impact. Two other areas are ensuring financial and performance information and the functioning of internal control and steering as well as the concrete corrective and development measures that are taken as a result of audits.

In its Performance Objectives 2009 and Audit Plan 2009–2011 document, the National Audit Office set the objective of improving the effectiveness and performance of audit activities by increasing the profiling of audit products and further strengthening the effectiveness perspective in performance audit. The aim was to emphasise in audit work the preconditions for effectiveness and the information base for evaluations as well as the functioning of the steering, structures and methods used in evaluations carried out in administration.

In profiling audits the audit perspective and basic questions are framed in a way that tailors audit activities. Profiling also supports the National Audit Office's communications concerning its activities and improves the effectiveness of audits.

In performance audit more emphasis was placed on the effectiveness perspective last year. The share of audits carried out from the effectiveness perspective was higher than in previous years. In addition the National Audit Office's report to Parliament on its activities included two reporting themes in strategic theme areas, productivity and welfare services. From the viewpoint of the effectiveness of the National Audit Office's activities, it is significant that feedback on the report that was provided by Parliament in different connections has shown that the report has established its position as an important source of information on the state economy and its development.

According to a performance objective, last year the National Audit Office started bringing legality and regularity audit, which was previously included in both performance audit and financial audit, together in the financial audit unit.

The point of departure in the development of legality audit that the National Audit Office started last year is to arrange legality audit according to the ISSAI standards as a clearly profiled audit product that is partly separate from financial audit, with its own reporting. The schedule for development work has been drafted so that the National Audit Office will perform legality audit according to standards when these have been approved at the INCOSAI congress in South Africa, in November 2010. Legality audit will focus particularly on legality risks and good governance risks linked to state aid and state support systems and the state's new group services and group steering.

1.1.1 The National Audit Office's impact on supporting Parliament's budgetary and legislative power

The planning of the National Audit Office's activities is based on an assessment of strategic risks concerning the economy and public finances and their operating environment, the state budget economy, ministries' administrative sectors and significant cross-sectoral issues as well as the National Audit Office's audit topics, according to risk analyses.

The objective for last year was that, in order to strengthen social effectiveness and impacts for citizens, during the second quarter of 2009 the National Audit Office would begin analysis work to help it monitor the development of social phenomena that are significant from the National Audit Office's viewpoint. In connection with the objective in summer 2009 the National Audit Office prepared a broader risk analysis of public finances and the economy.

During the year the National Audit Office's planning system was developed so that audit planning is based more clearly on a conception of the state economy's key dynamic risks and how they can be influenced. The National Audit Office's updated strategy defines strategic theme areas, which form the framework for the more detailed focusing and development of audit activities and reporting to Parliament.

The National Audit Office's audit plan specifies measures and auditing policies through which the focused external audit activities carried out by the National Audit Office hold administration to account for managing strategic risks in the state economy.

On the basis of reports issued by the Parliamentary Audit Committee, the National Audit Office monitors the implementation of Parliament's positions if these have required that the Government report on a matter or if the National Audit Office's audit activities have dealt with related matters.

The matters that receive attention in the Audit Committee's reports are based mainly on key findings and conclusions presented to Parliament in the National Audit Office's reports. Parliament's positions concern the most significant matters, in which achieving changes has been slow. Consequently a matter is also followed over a longer period. Parliament has issued 2–4 positions a year that have required the Government to report on a matter.

In reports to Parliament in 2009 the National Audit Office monitored the implementation of six positions. Three of these regarded information management and systems. It also monitored positions regarding the state's cash management, the implementation of the National Productivity Programme and tax subsidies. Positive development has taken place in all these matters, although development has generally been slow.



Figure 1 The Office's appearances at committee hearings

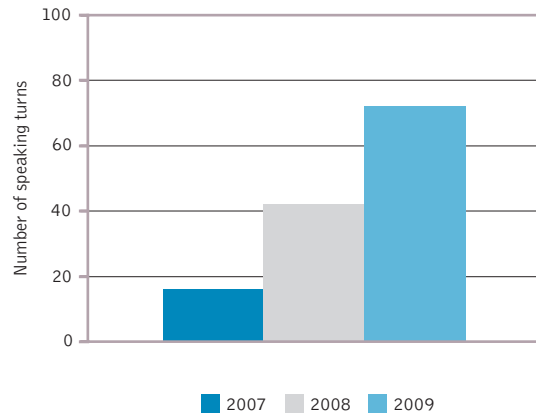


Figure 2 Interest stimulated by activity report in plenary sessions, number of speaking turns 2007-2009

Table 1

Implementation of audit recommendations by auditees	
In full or almost in full	45 %
To some extent	33 %
Poorly or not at all	22 %
Total 69 recommendations	

1.1.2 The National Audit Office's impact on promoting good practices and preventing errors and abuses in administration

The National Audit Office designated as special focuses in monitoring social effectiveness measures that have been taken in administration on the basis of audit findings and recommendation and the recommendations and audit findings on the basis of which administration has not taken steps to implement measures that the National Audit Office considers warranted. Drawing attention to the effects of reporting and monitoring measures taken on the basis of audit findings improves the preventive and oversight impact of audit activities.

Last year performance audit continued follow-up reports monitoring the effects of positions in audit reports. The effects of in-

dividual performance audits on auditees are evaluated in follow-ups. These investigate the implementation of positions and recommendations to administration in an audit.

In 2009 the National Audit Office completed 15 follow-up reports, which evaluated the implementation of 69 recommendations that were made by the National Audit Office.

On the basis of follow-up reports, of the 69 recommendations 45 per cent had been implemented in full or almost in full, 33 per cent to some extent and 22 per cent poorly or not at all.

The share of recommendations that had been implemented in full or almost in full rose by 20 percentage points, while the share of recommendations that had been implemented poorly or not at all fell by 18 percentage points compared with 2008.

The level of the implementation of recommendations thus rose significantly. On the basis of follow-ups, the effectiveness of performance audit has improved in recent years.

The monitoring of Parliament's positions by the National Audit Office also appears to have drawn attention to the effectiveness potential of audit activities. An example of this is the impact of positions in an audit concerning the effectiveness of tax subsidies on development in this area last year.

The National Audit Office did not conduct a customer or stakeholder survey last year. According to an image study that was completed in October 2008, key stakeholders considered that the National Audit Office's goal of promoting the responsible and sustainable management of the state economy is implemented reasonably well. As a whole the National Audit Office's activities were regarded as having developed in a clearly better direction in recent years.

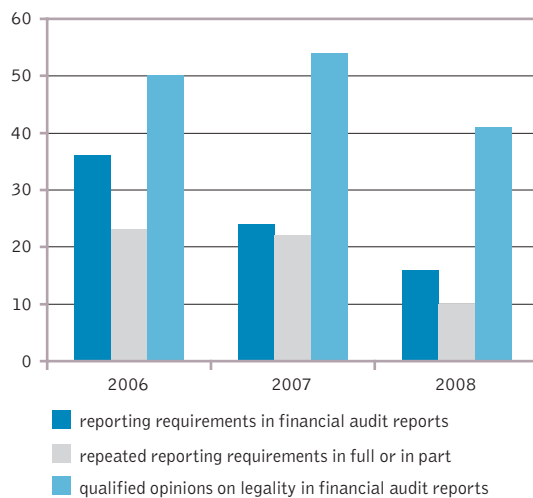


Figure 3 Reporting requirements and qualified opinions on legality based on financial audits

1.1.3 The National Audit Office's impact on citizens' confidence in the proper monitoring of the state economy

Citizens' confidence in the proper monitoring of the state economy is based on credible and consistent audit and expert work as well as communications concerning the performance of official tasks. To strengthen preconditions for effectiveness vis-à-vis citizens in autumn 2009 the National Audit Office started a study aimed at determining with the help of benchmarking how SAIs in the EU and certain OECD countries take citizens into consideration and what means they use to strengthen the effectiveness of audit activities vis-à-vis citizens.

Last year the National Audit Office did not conduct studies that would have evaluated the impacts of the National Audit Office's activities on citizens' confidence in the proper monitoring of the state economy.

The image study that was completed in October 2008 investigated how familiar citizens are with the National Audit Office's activities and what impressions they have of activities.

According to the study, citizens are not very familiar with the National Audit Office: only one-fifth of respondents were aware of its activities. Most respondents did not have a clear idea of what the National Audit Office does.

The study showed that citizens who were familiar with the National Audit Office's activities had neutral images of the National Audit Office. The image that was most often associated with it concerned the National Audit Office's role in monitoring financial management and legality and as the financial auditor of the state.

Half of the images associated with the National Audit Office were neutral. Positive images amounted to 29 per cent of the total and negative images 11 per cent. Conflicting images or responses including both positive

and negative images amounted to 9 per cent.

Last year the National Audit Office participated in social discussion concerning its mandate and actively communicated its findings on the current state and development of public finances. On the other hand the international financial crisis and news regarding many countries' economic difficulties have created expectations regarding the National Audit Office's active role in building citizens' confidence in the proper monitoring of the state economy.

Beginning on 1 May 2009 the National Audit Office was given the task of monitoring election financing in public elections. This task is part of the National Audit Office's service task aimed at citizens. On the basis of the National Audit Office's annual monitoring of the media, the National Audit Office appears to enjoy citizens' confidence in its role as the authority responsible for monitoring the legality of election financing.

1.1.4 The National Audit Office's coverage in the media and resulting effectiveness potential for performances

One measure of the development of the effectiveness of audit activities is the picture of the National Audit Office's total visibility provided by media monitoring. The objective for 2009 was that the National Audit Office's positive visibility in the media and stakeholders would increase compared with 2008 so that particularly key stakeholders would regard the National Audit Office's activities as having developed and that the National Audit Office would be profiled in public on the basis of its strategic approach as an expert organisation focusing attention on essential matters.

The National Audit Office's media visibility has developed positively in recent years. Press releases issued by the National Audit Office have passed through journalists' screening well and the tone of articles has been positive. The National Audit Office ap-

pears to have earned a position in the eyes of the media as a producer of objective and critical information.

The biggest challenge for the National Audit Office's communications is the competition for media publicity, which accelerates from year to year. The fragmentation of the media field and the print media's integration and close cooperation with the electronic media have required a new approach to external communications in addition to traditional communications. For example, owing to the habits of the generations following the new media, the length of articles has been reduced. Responding to this also requires that the National Audit Office communicate more concisely.

During the media monitoring period covering 2009, the National Audit Office published 28 press releases (22 in 2008) and arranged one press conference (3 in 2008).

Media monitoring in 2009 collected 764 media hits. In 2008 the number of media hits was 412 and in 2007 the figure was 244. The years 2008 and 2009 cannot be considered entirely comparable, however, since the National Audit Office entrusted media monitoring to an outside actor at the end of 2008.

Media monitoring found 271 articles concerning published performance audit reports. The year before the figure was 200.

All the audit reports that were published in 2009 were mentioned in the media.

Media hits totalled 284 for the monitoring of election financing. Articles mainly dealt with the change in the way election monitoring is arranged. In general the National Audit Office received positive attention in these articles.

Editorials mentioned the National Audit Office or audit information produced by it 24 times in 2009 (23 times in 2008).

News published in different media concerning press releases followed the content of the press releases sent by the National Audit Office. In articles published on the basis of reports, the National Audit Office is described as a neutral actor. The findings presented on the basis of the National Audit Of-

office's audit reports are not questioned, but recommendations and conclusions made on the basis of findings are naturally subject to discussion.

In articles concerning the monitoring of election financing the National Audit Office is viewed as having restored the reputation of political activity.

In the image study that was conducted in autumn 2008, an overall result describing the National Audit Office's image and recognition value was calculated. A result between 70 and 100 signifies an excellent recognition value and image. In different stakeholder groups the National Audit Office's results ranged from 63 to 70.

1.1.5 The National Audit Office's impact on international development in the audit field and the international cooperation environment

With regard to the National Audit Office's international activities the objective last year was to continue to play an active role in international organisations and cooperation bodies in its field. The most significant themes of the National Audit Office's international cooperation in 2009 were the external audit of the national administration of EU funds and the development of related reporting, the financial and economic crisis and the audit of its management, key indicators of the current state and development of society and audit activities regarding the managing of climate change.

According to the objective the National Audit Office has been represented in working groups appointed by the International Organisation of Supreme Audit Institutions (INTOSAI), the European Organisation of Supreme Audit Institutions (EUROSAI) and the Contact Committee of the Heads of the Supreme Audit Institutions of the European Union and the European Court of Auditors.

The National Audit Office's international cooperation has been planned in a way that

supports the National Audit Office's work in issues regarding strategic risks for the state economy or otherwise draws attention to international dimensions of national risks. On the initiative of the National Audit Office, last year network cooperation involving the information base in the audit of fiscal policy and the Lisbon Strategy was created under the Contact Committee. The purpose of network cooperation is to collect and exchange different audit offices' experiences in the area, to disseminate information and experiences to the members of the network concerning good practices and over the longer term possibly to start a parallel audit in the area of fiscal policy. The National Audit Office serves as chair of the network for the fiscal policy information base.

Last year INTOSAI began cooperation to collect experiences concerning the causes of the financial and economic crisis and the success of crisis management and economic stimulus measures. The National Audit Office has participated in cooperation and has also chaired one of the subgroups of the INTOSAI Task Force on the Global Financial Crisis.

One of the focuses of the National Audit Office's international activities has been supporting international standardisation work in the audit field. The National Audit Office has strived to ensure the undisputed position of the ISSAI standards as the international guidelines for audit work. Separate standardisation work has been carried out under the Contact Committee, however. In a situation in which the National Audit Office feared that standardisation work under the Contact Committee would damage the ISSAI standards' position as the highest international audit standards, the National Audit Office prevented the approval of an interpretation document concerning partly overlapping standards as a general guideline for the audit of EU funds in the Contact Committee.

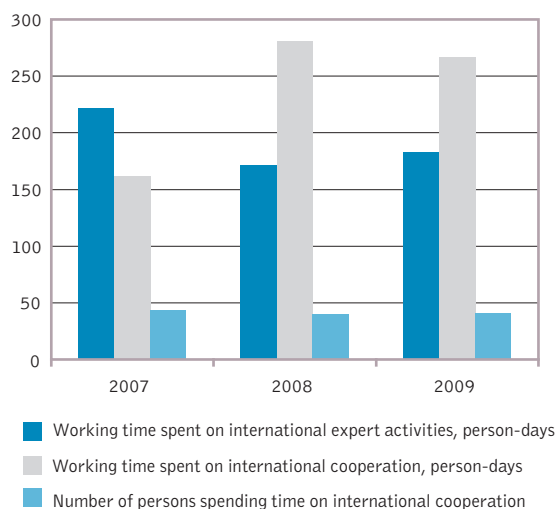


Figure 4 Scope of international activities

1.2 Outputs and quality management

1.2.1 Number of performances and achieved public goods

On the basis of section 6 of the Act on the National Audit Office (676/2000), the National Audit Office submits two reports to Parliament each year.

In May 2009 it submitted a separate report to Parliament on the audit of the final central government accounts for 2008 and the Report on the Final Central Government Accounts.

The National Audit Office's report to Parliament on its activities, which was submitted in September 2009, drew attention to and analysed significant findings related to the exercise of Parliament's legislative and budgetary power.

In accordance with the National Audit Office's performance objectives document, in 2009 financial audit reported on the audit of the final central government accounts for 2008 and the Report on the Final Central Government Accounts as well as issuing financial audit reports for 121 accounting agencies, off-budget funds or agencies under the performance management of a ministry.

The objective for performance audit in 2009 was to issue 20 performance audit reports started in previous years and to begin 30 new performance audits. An additional objective was for the unit to complete 22 follow-up reports.

Performance audit completed 26 audits last year. These resulted in 23 audit reports, one international publication and one study. In addition one audit was reported in the National Audit Office's report to Parliament on its activities.

The objective with regard to the number of audit reports was exceeded. Another positive result was that during the year performance audit used its resources to complete four audit projects that were long overdue.

Performance audit prepared 15 follow-up reports last year. This fell short of the target. This was partly due to the postponement of several follow-ups, owing to development under way in the area in question.

Last year the National Audit Office received 20 reports from state authorities concerning abuses of state funds or assets (28 in 2008). State agencies also reported five cases involving suspected abuses by recipients of state aids (13 in 2008). The National Audit Office also received copies of reports on the monitoring of aids from agencies administering EU aids.

The National Audit Office received 65 complaints from private persons and organisations regarding the financial management of the state (41 in 2008). It handled 63 complaints during the year (43 in 2008, 46 in 2007).

After responsibility for monitoring compliance with the obligation to submit an election financing notification was shifted from the Ministry of Justice and local authorities' central election boards to the National Audit Office, in 2009 the National Audit Office performed the monitoring and verification tasks prescribed in the Election Financing Act for the European Parliament election, three local elections that had to be repeated and one local election that was arranged as the result of a municipal merger. In addition the Na-

tional Audit Office prepared a report to Parliament on the monitoring of election financing in the 2009 European Parliament election, which it submitted to Parliament in Jan-

uary 2010. A list of audits that were completed in 2009 together with key outputs of external expert activities is appended to this report.

Performance production indicators

Table 2

Number of external performances by category, 2007–2009			
Reporting to Parliament			
	2007	2008	2009
Activity report	1	1	1
Separate report	1	1	1
Report on the monitoring of election financing	–	–	0
Financial audit			
	2007	2008	2009
Audit of the final central government accounts	1	1	1
A-classification	20	28	25
B-classification	51	52	53
C-classification	30	40	43
Performance audit			
	2007	2008	2009
Performance audit reports	20	23	23
Performance audit reported in activity report	1	2	1
Performance audit reported as international report	0	1	1
Performance audit reported in some other way	0	0	1
Performance audit ended in letter	2	4	2
Performance audit ended in preliminary study	1	1	3
Follow-up reports	28	15	15
Expert activities			
	2007	2008	2009
Statements	40	31	38
Responses to complaints	46	43	63
Expert hearings in Parliament	15	18	31

1.2.2 Delivery and the quality of performances and public goods

The basic structures of the quality management of the National Audit Office's audit activities and quality assurance activities are specified in the financial audit and performance audit manuals.

Audit units are responsible for quality assurance for audit work. The point of departure is that quality assurance is an integral part of the audit process.

Quality assurance is arranged by audit units internally or carried out by the National Audit Office as a joint activity. During the strategy period the National Audit Office will also commission an external evaluation and appoint an external expert body, the quality board, whose task is to evaluate the National Audit Office's quality system.

Quality of financial audit

The quality management objective for financial audit is to conduct all financial audits according to the requirements in the audit manual.

The financial audit director evaluates compliance with the audit manual as part of his/her supervision task. Last year for the first time quality cross-checks were conducted, in which the heads of the audit groups were given the task of conducting quality checks of audits conducted in another audit group. Quality checks did not find gaps in quality. Since the supervising directors and the financial audit director have studied the quality of financial audits performed by the National Audit Office in sufficient scope and have found that they comply with the financial audit manual, it can be said that all financial audits were conducted according to the requirements in the audit manual and thus according to the objective.

The timetable objective for financial audit reports was to complete financial audits for ministries (12) by 15 May 2009 (16 May

in 2008), for accounting agencies besides ministries and other agencies by 8 May 2009 (9 May in 2008) and for the final central government accounts by 29 May 2009 (30 May in 2008).

Financial audit reports were completed for ministries by 15 May 2009, according to the objective.

A total of 105 financial audit reports were completed for accounting agencies besides ministries and other agencies by 8 May 2009 and two reports were submitted a few days later. The level of achievement of timetable objectives can be considered very good.

Financial audit reports were published on the National Audit Office's website and printed compilations were distributed to key stakeholders.

Quality of performance audit

The quality objective for performance audit was to conduct all audits according to the requirements in the performance audit manual. The achievement of the objective has been evaluated on the basis of ex post assessments of the quality of completed audits, monitoring during work supervision and a development seminar on the functioning of the audit manual that was held by the unit.

Ex post quality assessments are conducted for completed audit reports and concern the audit report. Monitoring during work supervision concerns the entire audit process.

On the basis of the assessment of the quality of audit reports, the quality level as a whole can be regarded as meeting the requirement of compliance with the audit manual. Of the content factors that were evaluated, the best marks were given for the realistic nature of the recommendations in reports, the selection of audit data and methods and the presentation of the reasons for selecting the audit topic. On the basis of the assessment there is greatest room for improvement in the presentation of audit findings, particularly the focusing of attention on financially significant matters.

Technically reports met the requirements in the manual, with the exception of one report.

From the viewpoint of quality management, increased complexity in reporting audit results has proved problematic.

As a rule performance audit results are submitted in the form of an audit report. In addition, in recent years audit results have been reported in the form of audit themes, in which findings from different audits are compiled according to a plan. The National Audit Office's report to Parliament on its activities also reports audit results in the theme areas specified in the National Audit Office's strategy.

It has not been possible to take different reporting products into consideration adequately in planning activities, which has led to overruns in audit products' planned costs and timetables.

Quality of administrative and communication services

The quality of administrative and communication services has been agreed in the service agreement for administrative and communication services between audit units and Executive Management Support. The quality criteria for the individual services produced by administrative and communication services that have been written into the service agreement are customer effectiveness, efficiency, the service product's correctness and faultlessness.

The point of departure in the quality management of administrative and communication services is that the customer draws attention to a problem or shortcoming related to the service situation. The customer can bring the matter to the attention of the service producer or his/her superior. In addition administrative and communication services receive constant feedback on their activities and development suggestions through the electronic feedback channel.

Towards the end of the year administrative and communication services conducted

a customer satisfaction survey that had been included in the service agreement, which was addressed to the National Audit Office's management and audit staff. Since this was the first such survey, only limited conclusions can be drawn about the development of the quality of services. The survey did not reveal significant shortcomings in the quality of service production, however.

Developing quality management

Objectives regarding the development of the National Audit Office's quality management were for the National Audit Office to investigate the arranging of a scientific council and a quality board and for the National Audit Office to prepare an operational plan to implement quality management development measures.

An internal working group was responsible for the development of quality management last year. By the end of the year the working group had prepared a proposal describing the National Audit Office's quality system.

The starting point in quality work is that all audit activities must comply with the audit guidelines approved by the National Audit Office. According to the description the National Audit Office's audit guidelines and existing quality management system comply in all respects with the requirements in the ISSAI standards and best practices regarding their application.

1.3 Operational efficiency

Last year the National Audit Office strove to improve performance by increasing cooperation among audit units and allocating resources to the National Audit Office's joint audit and development projects.

To ensure the effectiveness of performance audit reporting and the timeliness of audit topics and data, the objective was to develop the monitoring of audit reports' delivery times in 2009 in a way that will sup-

port the shortening of delivery times. Another objective for 2009 was to develop the implementation of audit planning, resourcing and monitoring so that audit reports can be published according to plan.

During the year performance audit made plans for the completion of all the reports that have been delayed and that have taken over 18 months to complete. In 2009 the number of such audit projects was reduced from nine to five.

The objectives that were set for audit planning, resourcing and monitoring were not achieved in full. Two reasons can be given for the delay in the completion of performance audit reports. First of all the number of audits included in the plan in the middle of the year is significant. These audits lead to changes in earlier project plans and thus delays in planned audits. Secondly the number of absences, leaves of absence and sick leaves in performance audit is large, which particularly affects audit delivery times.

With regard to financial audit the objective was to continue developing financial audit activities in a way that allows the allocation of audit resources to legality audit and the National Audit Office's joint projects.

Financial audit issues financial audit reports annually for ministries and all the agencies that are required to prepare final accounts and a review of operations on the basis of the State Budget Act and the State Budget Decree. Financial audit reports can also be issued for agencies for which a ministry has set performance objectives as prescribed in the State Budget Decree. In 2008 and 2009 this has been done for agencies operating under the Ministry of the Interior, the State Provincial Offices, the Employment and Economic Development Centres and certain agencies under the Ministry of Agriculture and Forestry. In addition financial audit conducts audits of two off-budget funds as well as the final central government accounts.

In addition to conducting financial audits, the financial audit unit is responsible for

legality audit, takes care of the monitoring of election financing and participates in the National Audit Office's joint audit projects.

Financial audit methods and guidelines are being developed according to a separate plan. In all financial audits the possibility of and need for cooperation has been evaluated. In developing activities financial audit has created operational and audit models for theme audits, among other things. The audit groups have also paid attention to cooperation during audit projects. Sharing information and cooperation have also been taken into consideration in developing financial audit methods and tools.

Last year a trial concerning electronic support for the financial audit process was started. Electronic support for the audit process will not only guide the audit process according to the financial audit manual but will also improve the management and quality assurance of documents. The intention is for all financial audits covering 2010 to be conducted with the support of an electronic application.

1.3.1 Operational productivity

The number of the National Audit Office's audit and expert performances in 2009 as a whole was on the same level as in 2008. No significant differences can be discerned in the quality of performances during the two years. In addition to audit and expert activities the National Audit Office was responsible for monitoring election financing in three elections in 2009. Since the total working time available for performance production in 2009 was lower than the year before, the productivity of the National Audit Office's personnel improved compared with 2008.

The objective for 2009 was for external performances to account for 65 per cent of the National Audit Office's total effective working time. This objective was intentionally set at a very demanding level.

On the basis of the planning of units' time use, the share of external performance pro-

duction was expected to reach about 60 per cent of the National Audit Office's effective working time. This also happened, since according to working time monitoring information, external performance production accounted for 60.2 per cent of the National Audit Office's effective working time.

The productivity objective for financial audit was for at least 70 per cent of the unit's effective working time to go into external performances or audit and expert activities. This also includes 180 person-days reserved for the National Audit Office's joint audit projects. At the same time the objective was for management, development and support activities to take up a maximum of 25 per cent of working time in 2009.

Financial audit achieved the objectives that had been set. Last year 72.4 per cent of the financial audit unit's effective working time went into audit work and expert activities. The unit spent 22.5 per cent of its effective working time on management, development and support activities.

Owing to lower staff turnover, the unit had an increase of one person-year, which covered the increase in absences affecting the unit's total working time. The unit's effective working time in 2009 was thus at the same level as the year before.

The productivity objective for performance audit was for at least 71.6 per cent of the unit's effective working time to go into audit and expert activities.

The objective that was set for perform-

ance audit proved to be too challenging. Last year 68.1 per cent of performance audit's effective working time went into audit work and expert activities. The objective was not achieved because the unit's effective working time remained considerably lower than planned. The shortfall concerned audit activities, while other activities went nearly according to plan. The failure to achieve the objective was also due in small part to difficulties in recording working time.

The operational performance objective for administrative and communication services is for 80 per cent of the unit's effective working time to go into the unit's service production or the National Audit Office's joint performance production.

Last year 69.8 per cent of administrative and communication services' effective working time went into the unit's service production. In addition 3.4 per cent of the unit's working time went into the National Audit Office's joint performance production. Consequently 73.2 per cent of administrative and communication services' effective working time went into activities according to the objective. The failure to achieve the objective was due to the fact that a significant part of administrative and communication services' resources focused last year on several key development projects, including the notification system for the monitoring of election financing, an electronic desktop, the expertise management system and the development of quality management.

Productivity indicators

Table 3

Time spent on external performance production / %			
	2007	2008	2009
Share of effective working time	60.4	59.7	60.2
Share of total working time	48.0	46.4	45.9

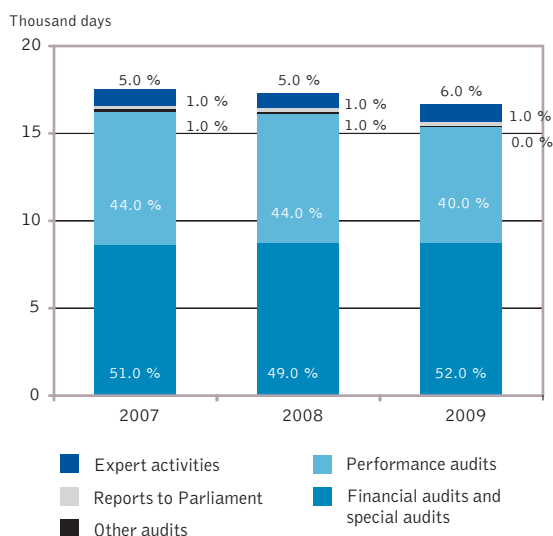


Figure 5 Effective working time by type of performance

The National Audit Office monitors the volume of audit activities with the help of two indicators. These are the National Audit Office's costs in relation to the coverage of audit activities and the relation between the coverage of audit activities and cyclically adjusted GDP.

The relation between the National Audit Office's costs and the coverage of audit activities is obtained by dividing the volume of the costs of the state budget economy, off-budget funds and unincorporated state enterprises, which fall within the National Audit Office's audit mandate, by the National Audit Office's total costs. In 2009 the relation between the National Audit Office's costs and the coverage of audit activities was 1:3237 euros or in other words for one euro the National Audit Office has audited state revenues and expenditure totalling 3,237 euros.

The relation between the coverage of audit activities and Finland's gross domestic product describes the volume of the National Audit Office's audit activities in relation to the Finnish economy as a whole. According to preliminary information the National Audit Office's audit activities cover about 26.5 per cent of income and expenditure in the Finnish economy in 2009.

1.3.2 Operational efficiency

The National Audit Office's costs in 2009 totalled €13.85 million (€12.72 million in 2008, €11.97 million in 2007). Total pay excluding side costs amounted to €8.78 million in 2009 (€8.15 million in 2008, €7.78 million in 2007). Figure 8 shows the breakdown of the National Audit Office's costs.

The National Audit Office's costs increased by 8.9 per cent in 2009 compared with the year before. A significant part of this increase is due to the introduction of a new pay system according to Parliament's collective agreement and a rise in performance-based pay as well as the new task of monitoring election financing. The strongest growth in costs was in rents and purchases of external services. The direct costs of monitoring election financing amounted to €95,000 in 2009 and concerned pay and purchases of services.

The National Audit Office has set operational economy objectives for each unit.

Financial audit allocates audit resources to audit projects in person-years. The point of departure is that the allocation of resources should be put into money terms according to average costs. This is justified because in this way one can best take into consideration the expertise required in different audit projects and the cost of orienting audit staff to the task.

The economy objective for performance audit in 2009 was to complete 80 per cent of audits within planned costs. Costs are evaluated in the planning stage in working days and other direct costs.

Of the audit projects that were completed last year, 50 per cent (13 audit projects out of 26) were completed within planned costs. Cost overruns were significant in six audit projects. However, several audit projects that had been under way for a long time were completed during the year, and this was reflected in the size of cost overruns.

The objective with regard to the timetable for performance audits projects was that 80 per cent of audits started after 1 Janu-

ary 2008 would be completed at the planned time.

This objective was not achieved, since only 40 per cent of audits started after 1 January 2008 were completed at the planned time.

In 2009 performance audit's objective was to prepare practical operational plans for reporting on audits for which the preliminary study meeting had taken place over 18 months before the beginning of the year.

During the year performance audit prepared plans according to the objective. In addition attention was focused on the quality of all audit project plans. Performance audit has paid special attention to planning audit projects in a way that allows projects to be completed within an 18-month timetable in all conditions.

The effects of the development of audit planning, resourcing and monitoring on the management of projects appears to be positive, according to preliminary information.

Operational economy indicators

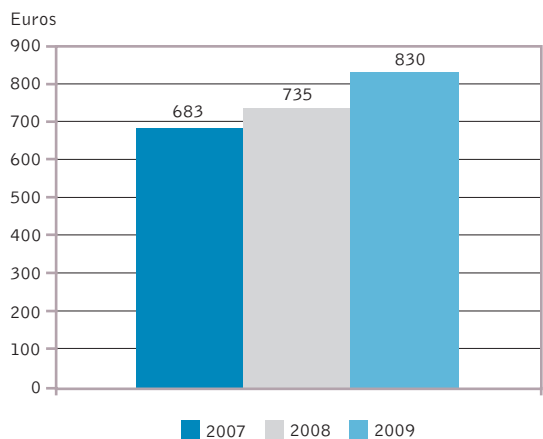


Figure 6 Cost per day in external performance production

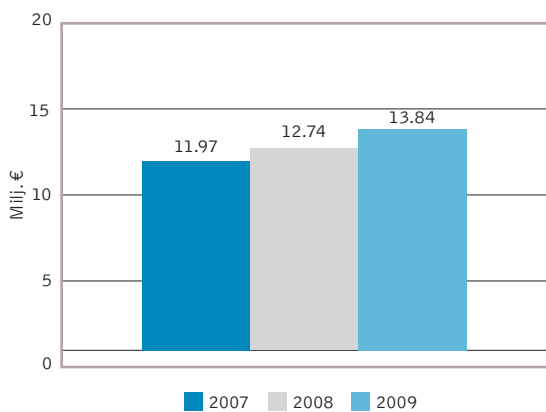


Figure 7 Development of total costs

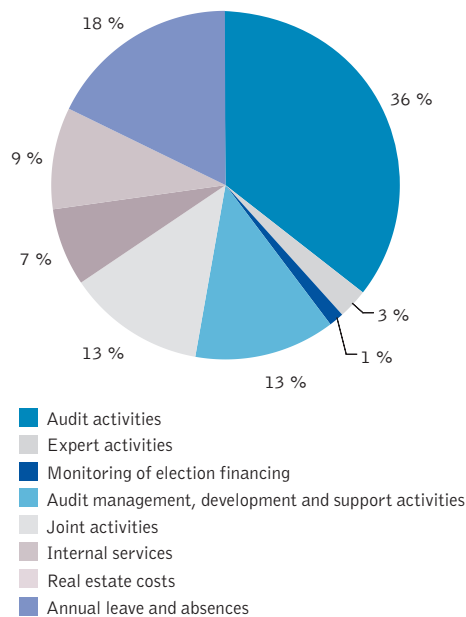


Figure 8 Breakdown of total costs by type of performance

1.4 Management and development of human resources

A description of the objective level of the National Audit Office's expertise required to perform its constitutional task has been presented in the staff vision and staff policy section of the National Audit Office's strategy.

The National Audit Office's staff policy is based on the following areas:

- the ethics of the National Audit Office and its staff
- a motivating and fair pay system
- a motivating management, expert and professional career path
- an expertise management and development system whose areas of expertise support the achievement of the National Audit Office's basic task and strategy
- a clear and efficient management system
- good workflow management
- a good work community
- occupational health and
- professional identity and professional pride.

Key objectives for developing human resources that received attention in the performance objective document for 2009 were the continuation of concrete measures strengthening the strategy according to staff policy lines and the preparation and approval of a separate staff strategy.

The National Audit Office has participated actively as part of its ongoing activities in developing a motivating and fair pay system and its content. This includes specifying the content of performance evaluation factors and consistent operating models and principles.

For a motivating management and expert career path the National Audit Office's working order has been supplemented with posts supporting career development and revised qualifications for these posts. Career development has also been supported by seeking leaders and members for projects conducted

by the National Audit Office using a notification procedure.

Placing more emphasis on effectiveness in performance audits and developing the audit of the legality of administrative activities and functions as a separate form of audit will support experts' possibilities to specialise and strengthen the development of expertise. To support professional development, job descriptions that encourage the development of professional skill have also been prepared in new areas and for independent work.

The management and development of expertise have been continued on the basis of expertise projects' work and proposals as well as the results and experiences of a survey of expertise that was conducted in 2008. Expertise management has been made part of the National Audit Office's training plan, which forms the framework for arranging training in key areas of expertise. Expertise management has also been developed to support the completion of higher academic degrees in the National Audit Office's areas of expertise and authorisations that are needed in the National Audit Office's activities. In addition the National Audit Office has surveyed possibilities for introductory and advanced training in key areas of expertise. The National Audit Office has supported experts' efforts to participate in international tasks, which support expertise in the National Audit Office's special areas of expertise.

The procurement of an HR information system for expertise management and its integration into the management system is under way.

Management training arranged for management, supervisors and other persons selected for training on the basis of applications places special emphasis on expertise in personnel management.

As part of an efficient management system the National Audit Office has introduced uniform recruiting procedures and a recruiting manual that guides and harmonises recruiting measures, which ensures that pos-

sibilities to recruit personnel are used to the full. With the help of a personnel plan and recruiting plan the National Audit Office has ensured that its resources correspond to the focuses in its strategy.

The National Audit Office has strived for good workflow management by clearly indicating the resources available at all levels of planning and timetables for carrying out tasks and projects. Through the better anticipation of tasks and division of labour and with the help of new tools the National Audit Office has supported performance and occupational health. The preparation of a project management manual that will make project work more efficient and uniform started in 2009.

The National Audit Office's work community is supported with open and clear information that is provided to the entire staff and by arranging joint occasions and other activities for staff. The work community is also

strengthened by sharing expertise and the joint use of expertise.

To support occupational health and efficient work, the National Audit Office has utilised and developed flexible working hours and other means to help balance work and private life. In 2009 possibilities for telecommuting were studied along with procedures and principles. A telecommuting trial got under way in autumn 2009.

The National Audit Office has followed the development of occupational health with the help of surveys conducted every two years. An occupational health survey covering all personnel was conducted in October–November 2009.

The professional identity and professional pride of the National Audit Office's personnel are based on the National Audit Office's task and position as the supreme external auditor as well as the good results achieved by personnel and their expertise.

Human resource management and development indicators

In recent years the number of persons employed by the National Audit Office has remained practically unchanged. The number of women increased by 4.8 per cent last year. Correspondingly the number of men fell by 4.5 per cent.

Table 4

Number of employees and person-years				
	2007	2008	2009	Annual change %
Number of employees	149	151	150	-0.7
Women	59	63	66	4.8
Men	90	88	84	-4.5
Person-years	146	147	147	0

The age structure is beginning to show the effects of retirement and the increase in the share of women aged 35–44. At the end of the year employees at least 45 years of age accounted for 60% of personnel, which is 0.9 percentage points lower than at the end of 2008. The average retirement age is 63.8 years.

Table 5

Average age of women and men				
	2007	2008	2009	Annual change %
All personnel	47.4	47.3	47.4	0.2
Women	46.2	45.9	46.3	0.9
Men	48.2	48.3	48.3	0

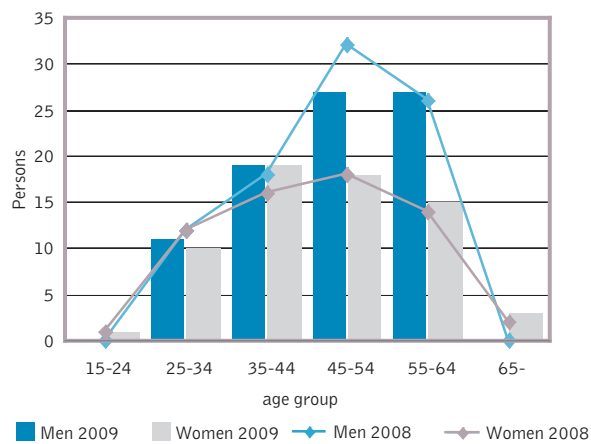


Figure 9 Personnel's age structure at 31 December

The education level of personnel is high. At the end of the year 78 per cent of personnel had a master's degree and 9.3 per cent had a licentiate or doctor's degree.

Table 6

Educational index				
	2007	2008	2009	Annual change %
All personnel	6.6	6.7	6.6	-1.5
Women	6.4	6.5	6.4	-1.5
Men	6.8	6.8	6.8	0

Most employees have permanent posts. Employees in temporary posts are mainly substitutes or trainees.

Table 7

Permanent and temporary personnel				
	2007	2008	2009	Annual change %
Permanent	143	142	143	0.7
Women	57	58	62	6.9
Men	86	84	81	-3.6
Temporary	6	9	7	-22.2
Women	2	5	4	-20.0
Men	4	4	3	-25.0

Table 8

Full- and part-time personnel				
	2007	2008	2009	Annual change %
Annual change %	145	148	147	-0.7
Part-time	4	3	3	0.0

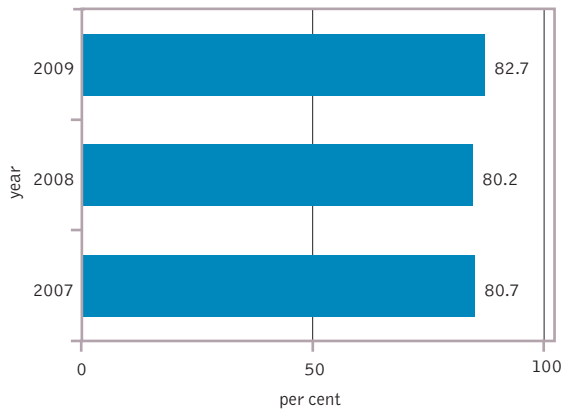


Figure 10 Work done during regular working hours as a share of regular annual working hours

Number of personnel, personnel structure and personnel costs

The biggest cost items in the National Audit Office's indirect labour costs are pension costs (37.3%) and annual leave pay (23.7%). The shift to the new pay system is visible in an increase in labour costs compared with the year before (8.4%). Indirect pay rose by 16 per cent, which was due partly to an increase in paid holidays.

Table 9

Labour costs				
	2007	2008	2009	Annual change %
Total labour costs €/ year	9 886 658	10 370 294	11 237 864	8.4 %
Pay for actual working hours as share of total pay	60.5 %	61.3 %	60.2 %	-1.7 %
Indirect labour costs	3 901 186	4 016 703	4 467 125	11.2 %
Indirect labour costs' share of pay for actual working hours	65.2 %	63.2 %	66.0 %	4.4 %

Source: Tahti system and the National Audit Office's accounting and pay system.

Occupational health

Together with occupational health a work climate and well-being barometer developed by the Finnish Institute of Occupational Health was used to survey how well the National Audit Office operates as a work community as well as occupational health. Reference data covering workplaces in the public and private sectors that were collected in 2006–2009 by Terveystalo, a health service company, were used for comparison.

Table 10

Results of occupational health survey				
Average value of indices ¹	NAO 2009 (n=115) ³	NAO 2007 (n=128)	NAO 2005 (n=129)	Reference data (n=5935) ³
Hurry and mental stress ¹	3.5	3.4	3.2	3.4
Possibilities to influence matters ²	3.4	3.3	3.5	3.4
Supervision ²	3.1	2.9	2.9	3.2
Information flow ²	3.2	3.1	3.2	3.5
Work climate ²	2.8	2.7	2.9	3.4
Commitment to work ²	3.8	3.9	3.9	4.1
Mental well-being ²	3.2	3.3	3.4	3.3

¹ A higher value signifies a positive result except in the Hurry and mental stress index, which is reversed: a lower value signifies a positive result.

² If an index value is below 3.2, special attention is focused on development in this area.

³ The occupational health survey was conducted in November 2009. The response rate was about 76% (115/151). Reference data covering workplaces in the public and private sectors that were collected in 2006–2009 by Terveystalo, a health service company, were used for comparison.

Table 11

Personnel turnover and other occupational health				
	2007	2008	2009	Annual change %
Departure turnover (% of personnel)	6.8 %	4.7 %	7.3 %	55.3 %
Incoming turnover (% of personnel)	6.8 %	9.4 %	4.0 %	-57.5 %
Sick leave (days/person-year)	7.4	9.7	9.9	2.1 %
Occupational health care (euros/person-year)	557 €	429 €	432 €	0.6 %

Table 12

Training and development				
	2007	2008	2009	Annual change %
Participation in training (euros/person-year) ¹	819 €	1 159 €	870 €	-24.9 %
Participation in training (working days/person-year) ¹	8.0	8.1	6.1	-24.8 %

¹ Does not include pay costs for lost working hours or independent development.

1.5 Analysis of the financial statements

1.5.1 Structure of financing

According to the final accounts for 2009, changes did not take place in financing. The National Audit Office's operating costs were covered in item 21.40.01 and VAT expenses in item 21.40.29.

1.5.2 Compliance with the budget

The budget appropriated 13,826,000 euros for the National Audit Office's operating costs in 2009. This was 3.3 per cent more than in 2008. A total of 3,045,717 euros was carried forward from the operating costs item to the following year. This was on the same level as the year before and corresponds to costs for about 2.5 months. The size of the funds carried forward is due mainly to the budgeting of the introduction of Parliament's new pay system in full in 2009 as well as a delay in the implementation of certain IT projects. Funds carried forward will decline considerably next year. The budget appropriated 485,000 euros for the National Audit

Office's VAT expenses in 2009. This was exceeded by 20,330 euros. Parliament's Office Commission granted permission to exceed the appropriation at the request of the National Audit Office.

1.5.3 Statement of Income and Expenses

The National Audit Office's operational expenses rose by 8.9 per cent compared with 2008. Personnel expenses accounted for 77.6 per cent of the National Audit Office's expenses in 2009. Personnel expenses rose by 7.7 per cent as a result of the shift to Parliament's new pay system. The next largest expense items were purchases of services 9.7 per cent and rents 8.9 per cent.

1.5.4 Balance Sheet

Last year the value of the National Audit Office's fixed assets and other long-term investments fell from 237,607.09 euros to 141,599.96 euros (-40.4%). The change was due to the fact that there was no need to make procurements to replace depreciation on fixed assets, mainly IT equipment and office furniture.

1.6 Statement of internal control and approval

The National Audit Office's management is responsible for making sure that the National Audit Office applies appropriate procedures in view of the scope and content of finances and activities and the risks involved (internal control) to verify the legality and effectiveness of the National Audit Office's finances and activities, to protect the funds and assets that are under the National Audit Office's control and to provide true and fair information on the National Audit Office's finances and activities.

The state of internal control and risk management was evaluated by comparing it with the Government Controller-General's recommendation on good practice and the evaluation of internal control and risk management in state agencies and by making use of the evaluation framework in the recommendation. The evaluation prepared by the National Audit Office's management is based on units' self-assessments, supplemented by observations made in the course of internal control. The statement was prepared by the National Audit Office's controller. On the basis of the evaluation, internal control and risk management in the National Audit Office meet the requirements that have been set.

The National Audit Office's risk management operating environment was developed in 2009 by preparing process descriptions for key functions and by revising the working order and financial regulations.

With the National Audit Office having established risk assessment and risk management as part of all significant processes, in the evaluation system it will continue to develop documentation, the constant monitoring of matters to which attention has been drawn in evaluations and the integration of these matters into planning and monitoring processes. Owing to the constant development of activities and the assignment of new tasks, there is special reason to pay attention to risk management and resourcing in the National Audit Office's joint projects, especially in relation to the resourcing of basic activities. Support for personnel's occupational health must also be developed.

Helsinki, 10 March 2010

Auditor General Tuomas Pöysti

Assistant Auditor General Esa Tammelin

1.7 Results of evaluations

Last year the performance audit manual was evaluated in relation to the ISSAI standards for performance audit and two evaluations were conducted in the form of self-assessments.

International evaluation of the performance audit manual

The evaluation of the performance audit manual was conducted as part of a lecture visit concerning international standards.

The evaluation was conducted by the Assistant Auditor General, Performance Audit of the Office of the Auditor General of Norway, who is also a member of the working group that is preparing the ISSAI performance audit standards.

The evaluation compared the performance audit manual approved by the National Audit Office to the draft performance audit standards. English and Swedish translations of the manual were used in the comparison.

The evaluation showed that the performance audit manual is closely in line with the ISSAI standards. A performance audit conducted according to the manual pays attention to all the key principles of external audit, the production of evidence and quality management.

The evaluation also presented a number of development proposals and recommendations that performance audit will take into consideration when it updates the manual in 2010, according to a previously decided timetable.

IT Self-Assessment

The National Audit Office's IT self-assessment evaluated the Office's possibilities to make use of systems and methods supporting information management in its activities. The self-assessment model is an evaluation tool adapted to the needs of SAIs that is based on the Cobit evaluation framework

that is supported by EUROSAI's IT Working Group. The evaluation was moderated by the European Court of Auditors.

On the basis of the evaluation, the National Audit Office's systematic and attitudinal capabilities to make use of IT expertise in its activities are good. Development needs particularly include sharing information and establishing management procedures in the work community. This can be supported with technical solutions, but the point of departure should always be the work community's own efforts to refine joint information and expertise capital.

Integrity Self-Assessment

The National Audit Office participated in a pilot self-assessment surveying dishonesty risks related to control mechanisms and civil service culture last year. The evaluation model was developed by the Court of Audit of the Netherlands and after the pilot stage the intention is to present it as a risk management tool in the public sector. The self-assessment was moderated by Court of Audit of the Netherlands.

The evaluation showed that, in comparison with other offices in the pilot group, the National Audit Office's activities focus on "soft forms" such as guidelines and civil servants' self-regulation. Special attention has also been paid to preventing different overlapping roles that present a risk.

According to the results of the evaluation, dishonesty risks concerning the National Audit Office are at a low level by international comparison, which is directly reflected in the control procedures that have been adopted by the Office.

1.8 Summary of observed abuses

There is nothing to report for the year.

2 Compliance with the budget

Main division, item, account number, name and type of appropriation	Accounts 2008	Budget 2009 (incl. sup.)	Budget 2009 appropriations		Accounts 2009	Comparison Budget - Accounts	Supplementary information concerning appropriations carried forward						
			Budget 2009 used in 2009	carried forward to next year			Carried forward from previous years	Available for use in 2009	Use in 2009 (excl. cancellations)	Carried forward to next year			
21. Parliament													
21.40. National Audit Office	13 860 359.62	14 311 000.00	11 285 613.07	3 045 717.59	14 331 330.66		2 966 171.26	16 792 171.26	13 746 453.67	3 045 717.59			
21.40.01 National Audit Office's operating costs (2-year trans.)	13 382 000.00	13 826 000.00	10 780 282.41	3 045 717.59	13 826 000.00	0.00	2 966 171.26	16 792 171.26	13 746 453.67	3 045 717.59			
21.40.29 National Audit Office's VAT expenses (est.)	478 359.62	485 000.00	505 330.66	0.00	505 330.66	-20 330.66	0.00	0.00	0.00	0.00			
Total expenditure accounts	13 860 359.62	14 311 000.00	11 285 613.07	3 045 717.59	14 331 330.66		2 966 171.26	16 792 171.26	13 746 453.67	3 045 717.59			

3 Statement of Income and Expenses

	1.1.2009–31.12.2009		1.1.2008–31.12.2008	
Operational income				
Other operational income	<u>2 286.00</u>	2 286.00	<u>10 290.00</u>	10 290.00
Operational expenses				
Materials, supplies and goods:				
Purchases during the year	132 488.28		209 863.46	
Personnel expenses	10 789 049.54		10 018 472.19	
Rents	1 236 162.44		1 050 413.99	
Purchased services	1 352 035.58		1 090 901.77	
Other expenses	269 537.52		283 314.83	
Depreciation	131 338.69		124 464.08	
Internal expenses	0.00	<u>13 910 612.05</u>	45.00	<u>12 777 475.32</u>
Deficit III		-13 908 326.05		-12 767 185.32
Income from taxes and compulsor charges				
VAT paid	<u>-505 330.66</u>	<u>-505 330.66</u>	<u>-478 359.62</u>	<u>-478 359.62</u>
Deficit for the year		<u>-14 413 656.71</u>		<u>-13 245 544.94</u>

4 Balance Sheet

	31.12.2009		31.12.2008	
Assets				
Fixed assets and other long-term investments				
Intangible assets				
Intangible rights	8 736.01		8 035.03	
Other long-term expenditure	<u>0.00</u>	8 736.01	<u>412.75</u>	8 447.78
Tangible assets				
Machinery and equipment	126 949.57		221 384.69	
Furnishings	<u>5 914.38</u>	<u>132 863.95</u>	<u>7 774.62</u>	<u>229 159.31</u>
Total fixed assets and other long-term investments		141 599.96		237 607.09
Inventories and financial assets				
Current receivables				
Other current receivables	<u>1 076.62</u>	<u>1 076.62</u>	<u>2 925.35</u>	<u>2 925.35</u>
Total inventories and financial assets		<u>1 076.62</u>		<u>2 925.35</u>
Total assets		<u>142 676.58</u>		<u>240 532.44</u>
Equity and liabilities				
Equity				
State's equity				
State's equity 1.1.1998	-819 653.02		-819 653.02	
Change in previous years	-902 148.41		-913 179.78	
Equity transfers	14 191 680.66		13 256 576.31	
Deficit for the year	<u>-14 413 656.71</u>	-1 943 777.48	<u>-13 245 544.94</u>	-1 721 801.43
Liabilities				
Current liabilities				
Accounts payable	101 174.17		79 365.14	
Inter-agency transfers	266 238.89		248 090.76	
Payable items	188 236.85		169 939.07	
Accrued expenses	<u>1 530 804.15</u>	<u>2 086 454.06</u>	<u>1 464 938.90</u>	<u>1 962 333.87</u>
Total liabilities		<u>2 086 454.06</u>		<u>1 962 333.87</u>
Total equity and liabilities		<u>142 676.58</u>		<u>240 532.44</u>

5 Notes

Note 1 Accounting principles and comparability

The final accounts have been prepared in accordance with the State Budget Act and the State Budget Decree as well as orders and guidelines issued by the Ministry of Finance and the State Treasury. Sections 61 – 66 h of the State Budget Decree contain provisions on the preparation of final accounts.

Depreciation according to plan has been calculated on a straight-line basis according to the economic life of assets.

The depreciation period is three years for computer software and hardware, seven years for vehicles and five years for all other machinery, equipment and office furnishings. The Office does not own national property.

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

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

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

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

Note 2 Net budgeted income and expenses

The Office does not have any net budgeted items for which net income or net expenses was marked in the budget in its accounts for the past fiscal year.

Note 3 Overspending of estimated appropriations

Main division and item	Budget (plus supplementary budgets)	Overspending	Overspending %
21. Parliament	485 000.00	20 330.66	4
21.40.29 VAT expenses	485 000.00	20 330.66	4
Main division total	485 000.00	20 330.66	4

Note 4 Cancelled transferred funds

The Office does not have cancelled transferred funds.

Note 5 Itemisation of personnel expenses

	2009	2008
Personnel expenses	8 807 275.51	8 147 136.34
Salaries and fees	8 735 524.80	8 097 997.01
Performance-based items	0.0	4 634.00
Change in holiday pay liabilities	71 750.71	44 505.33
Side costst	1 981 774.03	1 871 335.85
Pension expenses	1 679 607.69	1 527 698.46
Other personnel expenses	302 166.34	343 637.39
Total	10 789 049.54	10 018 472.19
Management's salaries and fees ¹⁾ , incl.	669 671.23	649 452.54
- Performance-based items	0.0	0.00
Fringe benefits	151 991.67	147 432.52
Management	9 045.00	8 072.00
Other personnel	142 946.67	139 351.52

1) Does not include side costs.

Note 6 Principles used in calculating depreciation according to plan and changes

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

Depreciation principles did not change during the year.

Depreciation periods are:

Fixed assets	Depreciation method	Depreciation period years	Annual depreciation %	Residual value %
Intangible assets				
112 Intangible rights				
1120 Purchased computer software	straight-line	3	33	0
114 Other long-term expenditure				
1140 Customised computer software	straight-line	3	33	0
Tangible assets				
125 – 126 Machinery and equipment				
1250 Cars and other road vehicles	straight-line	7	14	0
1255 Computers hardware and accessories	straight-line	3	33	0
1256 Office machinery and equipment	straight-line	5	20	0
1257 Telephone switchboards and other communications equipment	straight-line	5	20	0
1258 Audiovisual machinery and equipment	straight-line	5	20	0
1269 Other machinery and equipment	straight-line	5	20	0
127 Furnishings				
1270 Apartment and office furnishings	straight-line	5	20	0

Note 7 Changes in the acquisition cost of national property and fixed assets and other long-term expenditure, €

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

The Office does not own national property.

Fixed assets	Intangible assets		
	Intangible rights	Other long-term expenditure	Total
Acquisition cost 1.1.2009	277 216.83	36 240.81	313 457.64
Increases	24 401.70		24 401.70
Decreases			
Acquisition cost 31.12.2009	301 618.53	36 240.81	337 859.34
Accumulated depreciation 1.1.2009	269 181.80	35 828.06	305 009.86
Accumulated depreciation difference			
Depreciation according to plan during the year	23 700.72	412.75	24 113.47
Depreciation not according to plan during the year			
Accumulated depreciation 31.12.2009	292 882.52	36 240.81	329 123.33
Appreciation			
Book value 31.12.2009	8 736.01	0.00	8 736.01

Fixed assets	Tangible assets		
	Machinery and equipment	Furnishings	Total
Acquisition cost 1.1.2009	1 099 999.00	79 598.62	1 179 597.62
Increases	11 481.86		11 481.86
Decreases	129 499.62		129 499.62
Acquisition cost 31.12.2009	981 981.24	79 598.62	1 061 579.86
Accumulated depreciation 1.1.2009	878 614.31	71 824.00	950 438.31
Accumulated depreciation difference	128 947.62		128 947.62
Depreciation according to plan during the year	105 364.98	1 860.24	107 225.22
Depreciation not according to plan during the year			
Accumulated depreciation 31.12.2009	855 031.67	73 684.24	928 715.91
Appreciation			
Book value 31.12.2009	126 949.57	5 914.38	132 863.95

Note 8 Financial income and expenses

The Office does not have any financial income and expenses.

Note 9 Loans granted from the budget

The Office does not have any loans granted from the budget that were outstanding at the end of the year.

Note 10 Shares and participations in companies and other securities comparable to shares

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

Note 11 Financial assets and liabilities in the balance sheet

The Office does not have any financial assets and liabilities in the state budget economy that were outstanding at the end of the year.

Note 12 Granted state securities, state guarantees and other commitments

The Office does not have any granted state securities or state guarantees that were outstanding at the end of the year.

Commitments	31.12.2009	31.12.2008	Change
Other commitments			
Lease	4 348 225.04	5 889 164.62	-1 540 939.58
Total	4 348 225.04	5 889 164.62	-1 540 939.58
Significant multi-year contract commitments			
Leases		Annual budget expenditure, estimate	
- Leases longer than 4 years, total Fixed-term lease			1 449 408.35

Note 13 Reserve funds in the balance sheet

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

Note 14 Reserve funds outside the balance sheet

The Office does not have any reserve funds outside the balance sheet.

Note 15 Changes in liabilities

The Office did not have any liabilities in the state budget economy that were outstanding during the year.

Note 16 Maturity breakdown and duration of liabilities

Note 17 Other supplementary information needed to give true and fair information

True and fair information has been provided in the Office's financial statements and notes as well as the review of operations.

No abuses or crimes were detected in the Office. The Office did not have to pay back funds during the year.

6 Signatures

The final accounts were approved in Helsinki on 15 March 2010.

Auditor Tuomas Pöysti

Assistant Auditor General Esa Tammelin

The Office's Management in 2009



Director of Administration
Mikko Koiranen

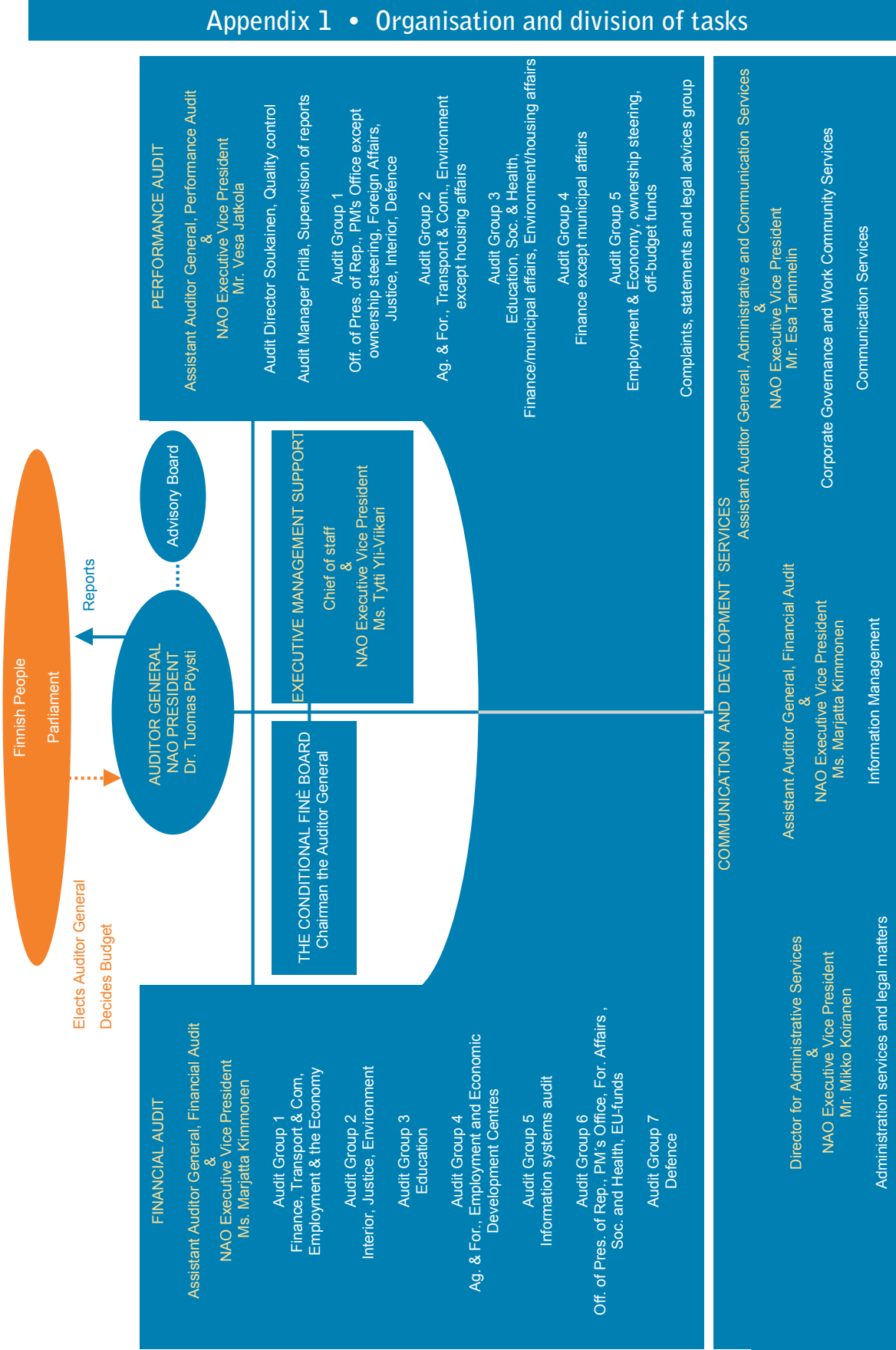
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Assistant Auditor General,
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Esa Tammelin

Assistant Auditor General,
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Marjatta Kimmonen

Auditor General
Tuomas Pöysti

Chief of Staff
Tytti Yli-Viikari



Appendix 1 • Organisation and division of tasks

Appendix 2 • Completed performances in 2009

National Audit Office's reports to Parliament

National Audit Office's report to Parliament on its activities for fiscal year 2008, R 15/2009 vp

National Audit Office's separate report to Parliament on the audit of the final central government accounts for 2008 and the Report on the Final Central Government Accounts, R 12/2009 vp

Financial audit

Office of the President of the Republic
Office of the President of the Republic
117/53/08

Prime Minister's Office
Prime Minister's Office 118/53/08

Ministry for Foreign Affairs' administrative sector
Ministry for Foreign Affairs 119/53/08

Ministry of Justice's administrative sector
Ministry of Justice 120/53/08
Criminal Sanctions Agency 121/53/08

Ministry of the Interior's administrative sector
Ministry of the Interior 122/53/08
ICT Service Centre 123/53/08
Helsinki Police Department 124/53/08
Emergency Response Centre Administration 125/53/08
National Bureau of Investigation 126/53/08
Mobile Police 127/53/08
Immigration Service 128/53/08
Emergency Services College 129/53/08
Police College 130/53/08
Police Technical Centre 131/53/08
Border Guard 132/53/08
Shared Service Centre 133/53/08
Security Police 134/53/08

Ministry of Defence's administrative sector
Ministry of Defence 135/53/08
Shared Service Centre of Defence Administration 136/53/08
Construction Establishment of Defence Administration 137/53/08
Defence Forces 138/53/08

Ministry of Finance's administrative sector
Ministry of Finance 139/53/08
State Provincial Office of Åland 140/53/08
State Provincial Office of Southern Finland 141/53/08
State Provincial Office of Eastern Finland
Finland 142/53/08
State Provincial Office of Lapland 143/53/08
State Provincial Office of Western Finland 144/53/08
State Provincial Office of Oulu 145/53/08
Statistics Finland 146/53/08
Customs Service 147/53/08
State Treasury 148/53/08
Government Institute for Economic Research 149/53/08
National Board of Taxation 150/53/08
Population Register Centre 151/53/08

Ministry of Education's administrative sector
Ministry of Education 152/53/08
Helsinki School of Economics and Business Administration 153/53/08
University of Helsinki 154/53/08
University of Joensuu 155/53/08
University of Jyväskylä 156/53/08
National Archives 157/53/08
University of Kuopio 158/53/08
Art Academy 159/53/08
University of Lapland 160/53/08
Lappeenranta University of Technology 161/53/08
National Board of Antiquities 162/53/08
National Board of Education 163/53/08
University of Oulu 164/53/08
Sibelius Academy 165/53/08
Academy of Finland 166/53/08
Suomenlinna Administrative Board 167/53/08
Swedish School of Economics and Business Administration 168/53/08
University of Art and Design Helsinki 169/53/08
Tampere University of Technology 170/53/08
University of Tampere 171/53/08
Theatre Academy 172/53/08
Helsinki University of Technology 173/53/08
Turku School of Economics and Business Administration 174/53/08
University of Turku 175/53/08
University of Vaasa 176/53/08
National Art Gallery 177/53/08
Service Centre of Universities 178/53/08
Åbo Akademi University 179/53/08

Ministry of Agriculture and Forestry's administrative sector

Ministry of Agriculture and Forestry	180/53/08
Finnish Food Safety Authority	181/53/08
Finnish Geodetic Institute	182/53/08
MTT Agrifood Research Finland	183/53/08
Ministry of Agriculture and Forestry Information Service	184/53/08
National Board of Survey	185/53/08
Agency for Rural Affairs	186/53/08
Finnish Forest Research Institution	187/53/08
Finnish Game and Fisheries Research Institution	188/53/08

Ministry of Transport and Communications' administrative sector

Ministry of Transport and Communications	189/53/08
Vehicle Administration Centre	190/53/08
Finnish Civil Aviation Authority	191/53/08
Finnish Meteorological Institution	192/53/08
Finnish Maritime Administration	193/53/08
Institution of Marine Research	194/53/08
Finnish Rail Administration	195/53/08
Finnish Rail Agency	196/53/08
Finnish National Road Administration	197/53/08
Finnish Communications Regulatory Authority	198/53/08

Ministry of Employment and the Economy's administrative sector

Ministry of Employment and the Economy	199/53/08
Energy Market Authority	200/53/08
Geological Survey of Finland	201/53/08
Finnish Competition Authority	202/53/08
Consumer Research Centre	203/53/08
Consumer Agency	204/53/08
Finnish Tourist Board	205/53/08
Centre for Metrology and Accreditation	206/53/08
National Board of Patents and Registration	207/53/08
Finnish Funding Agency for Technology and Innovation	208/53/08
Safety Technology Authority	209/53/08
VTT Technical Research Centre of Finland	210/53/08
Employment and Economic Development Centre for South Ostrobothnia	212/53/08
Employment and Economic Development Centre for South Savo	211/53/08
Employment and Economic Development Centre for Häme	213/53/08
Employment and Economic Development	

Centre for Southeastern Finland	214/53/08
Employment and Economic Development Centre for Kainuu	215/53/08
Employment and Economic Development Centre for Central Finland	216/53/08
Employment and Economic Development Centre for Lapland	217/53/08
Employment and Economic Development Centre for Pirkanmaa	218/53/08
Employment and Economic Development Centre for Ostrobothnia	219/53/08
Employment and Economic Development Centre for North Karelia	220/53/08
Employment and Economic Development Centre for Northern Ostrobothnia	221/53/08
Employment and Economic Development Centre for North Savo	222/53/08
Employment and Economic Development Centre for Satakunta	223/53/08
Employment and Economic Development Centre for Uusimaa	224/53/08
Employment and Economic Development Centre for Varsinais-Suomi	225/53/08

Ministry of Social Affairs and Health's administrative sector

Ministry of Social Affairs and Health	226/53/08
National Public Health Institute	227/53/08
National Agency for Medicines	228/53/08
National Product Control Agency for Welfare and Health	229/53/08
National Research and Development Centre for Welfare and Health	230/53/08
Radiation and Nuclear Safety Authority	231/53/08
Insurance Supervision Authority	232/53/08

Ministry of the Environment's administrative sector

Ministry of the Environment	233/53/08
Housing Finance and Development Centre	234/53/08
Finnish Environmental Institute	235/53/08
Final central government accounts	236/53/08

Funds outside the state budget

Fire Protection Fund	237/53/08
Oil Protection Fund	238/53/08

Performance Audit

Performance audit reports

180/2009 The procurement of expert and research services at the Ministry for Foreign Affairs

181/2009 The transparency of the formula-based government grant system for social welfare and health services

182/2009 Maintaining waterways

183/2009 Regional environment centres as implementers of the Objective 2 programme

184/2009 The steering and administration of off-budget funds

185/2009 The Vehicle Administration Centre's PALKO information system project

186/2009 Changes in financial administration in ministries, agencies and units

187/2009 The Shared Service Centre of the Ministry of the Interior

188/2009 Developing relevance for working life at universities of applied sciences

189/2009 Promoting the development of electronic business

190/2009 Discretionary support systems in the administrative sector of the Ministry of Agriculture and Forestry

191/2009 The supervision of party subsidies

192/2009 The steering and funding system for basic education

193/2009 Medical rehabilitation

194/2009 The effectiveness of legislation steering mental health services

195/2009 Vehicle taxation

196/2009 The steering system in the administrative sector of the Ministry of Social Affairs and Health

197/2009 The steering system in the administrative sector of the Ministry of Justice

198/2009 The establishment of unincorporated state enterprises to perform certain functions of the Finnish Maritime Administration

199/2009 Monitoring of the profitability of agriculture

200/2009 Emissions trading – flexible mechanisms under the Kyoto Protocol

201/2009 The current state of the Kainuu regional self-government experiment

Reported in reports to Parliament

Audit of effectiveness information in the Report on the Final Central Government Accounts

Reported in a joint report prepared by the SAIs in the Baltic Sea region

Joint Final Report on the Audit of Environmental Monitoring and Fisheries Managements and Control in the Baltic Sea

Audits ending in letters

Policy programmes. Reported in an account.

The Market Court, particularly the handling of public procurements

The implementation of legal security and legal assistance

Other publications

Customer magazine Reviisori

Expert activities

Statements

Statement on a proposal for a programme to reduce the administrative burden on businesses 31/001/2009

Statement on opening a bank account abroad 31/002/2009

Statement on a proposal for an Election Financing Act: Election and Party Financing Commission's interim report 31/025/2009

Statement on a draft government proposal to amend the Act on the Financing of Education and Culture and the Act on Liberal Adult Education 31/036/2009

Statement on a proposal for an Act on Certain Provisions Concerning the European Grouping for Territorial Cooperation 31/001/2009

Statement on a draft government resolution on the development of data security in state administration 31/048/2009

Statement on signing documents in the Defence Forces 31/049/2009

Statement on a new regulation concerning enforcement payment traffic and accounting 31/059/2009

Statement on a draft government proposal for an Act on Energy Efficiency in Public Bodies 31/071/2009

Statement on two draft amendments to the Decree on Chartered Public Finance Auditors 31/072/2009

Statement on guidelines regarding state compensation to local authorities for refugees 31/075/2009

Statement on opening a bank account in Egypt 31/082/2009

Statement on a draft memorandum concerning the reorganisation of internal audit in the Ministry of Justice's administrative sector 31/090/2009

Statement on a draft Decree of the Ministry of Justice on paid performances by the Office of the Data Protection Ombudsman 31/106/2009

Statement on an interim report concerning changes in legal protection means for public procurements 31/233/2009

Statement on the reform of the Regional Development Act 31/245/2009

Statement on designating the Service Centre for State Financial and Personnel Administration as an accounting office 31/247/2009

Statement on a draft government proposal for an Act on Support for Broadband Construction and an Act to amend the Act on Support for Rural Development 31/261/2009

Statement on designating an agency as an accounting office 31/262/2009

Statement on the reorganisation of certificate activities 31/266/2009

Statement on a government proposal to Parliament concerning certain provisions on the taxation of universities 31/273/2009

Statement on designating an agency as an accounting office 31/275/2009

Statement on the amendment of section 15 of the Act on Public Contracts (348/2007) 31/276/2009

Statement on the introduction of international financial audit standards 31/279/2009

Statement on designating the Finnish Medicines Agency as an accounting office 31/328/2009

Statement on changing the structure of accounting offices in the Ministry of the Interior's administrative sector 31/334/2009

Statement on opening a foreign bank account 31/342/2009

Statement on speedy handling in administration and legal protection if handling is delayed 31/349/2008

Statement on a draft Decree of the Ministry of Finance on requirements for chartered public finance auditors 31/374/2009

Statement on bookkeeping and accounting rules for small enterprises 31/391/2008

Statement on a draft Decree on data security in state administration 31/393/2008

Statement on a working group proposal concerning the arranging of quality assurance by chartered public finance auditors and companies according to section 15 of the Act on Chartered Public Finance Auditors 31/393/2009

Statement on a memorandum concerning the reform of the financial audit system 31/394/2008

Statement on a government proposal concerning the amendment of the State Pension Act, the Municipal Pension Act, the Act on the State Treasury and certain other Acts 31/396/2009

Statement on a draft Act concerning the support received by the parliamentary groups 31/400/2009

Statement on the adequacy of measures taken by the Ministry of Agriculture and Forestry with regard to the recovery of funds in item 30.60.41 (seed management for forests) 31/423/2009

Statement on opening a bank account abroad 31/430/2009

Statement on a draft government proposal to amend the Act on Electronic Services and Communication in the Public Sector 31/438/2009

Cooperation with Parliament

Hearings

AudC, Report 4/2008 on the relocation of state functions, 5.3.2009

ConC, Government proposal 13/2009 for an Election Financing Act and certain related Acts, 10.3.2009

AudC, Report 1/2009 on the state's information management steering, 1.4.2009

TCC, Government report 3/2009 on central government spending limits for 2010-2013, 14.4.2009

TCC, Government proposal 36/2009 for an Act on Strong Electronic Identification and Electronic Signatures as well as certain related Acts, 15.4.2009

AudC, Government report 3/2009 on central government spending limits for 2010-2013, 15.4.2009

FutC, Government report 3/2009 on central government spending limits for 2010-2013, 17.4.2009

EduC, Government proposal 28/2009 for an Act to amend section 54 of the Act on the Financing of Education and Culture and section 21 of the Act on Liberal Adult Education, 28.4.2009

AudC, Report 11/2009 on the final central government accounts for 2008, 7.5.2009

AudC, Report 11/2009 on the final central government accounts for 2008, 14.5.2009

AudC, Report 11/2009 on the final central government accounts for 2008, 20.5.2009

AudC, Report 6/2009, Parliamentary Auditors' audit report on the National Audit Office's final accounts, review of operations and accounting and administration for 2008, 2.6.2009

AudC, Report 1/2009 on the Government Annual Report for 2008, 11.6.2009

AudC, Report 15/2009, National Audit Office's report to Parliament on its activities for fiscal year 2008, 30.9.2009

AudC, Report 15/2009, National Audit Office's report to Parliament on its activities for fiscal year 2008, 1.10.2009

EduC, Report 16/2009, Library of Parliament's report for 2008, 6.10.2009

AudC, Report 15/2009, National Audit Office's report to Parliament on its activities for fiscal year 2008, 21.10.2009

AudC, Report 15/2009, National Audit Office's report to Parliament on its activities for fiscal year 2008, 22.10.2009

SHC, Government proposal 174/2009 for an Act on Government Grants to Local Authorities for Health and Social Services, an Act on the Financing of Education and Culture, and Acts to amend certain related Acts, 22.10.2009

AudC, Report 15/2009, National Audit Office's report to Parliament on its activities for fiscal year 2008, 3.11.2009

AudC, Report 15/2009, National Audit Office's report to Parliament on its activities for fiscal year 2008, 4.11.2009

AudC, Report 15/2009, National Audit Office's report to Parliament on its activities for fiscal year 2008, 5.11.2009

AudC, Report 15/2009, National Audit Office's report to Parliament on its activities for fiscal year 2008, 10.11.2009

AudC, Report 15/2009, National Audit Office's report to Parliament on its activities for fiscal year 2008, 11.11.2009

EduC, Government proposal 174/2009 for an Act on Government Grants to Local Authorities for Health and Social Services, an Act on the Financing of Education and Culture, and Acts to amend certain related Acts, 11.11.2009

AudC, Report 15/2009, National Audit Office's report to Parliament on its activities for fiscal year 2008, 12.11.2009

AudC, Report 15/2009, National Audit Office's report to Parliament on its activities for fiscal year 2008, 17.11.2009

LegC, Government report 7/2009 on Finland's human rights policy, 20.11.2009

AudC, E 153/2009 on the European Court of Auditors' annual report for 2008, 1.12.2009

ComC, Government proposal 190/2009 for Acts to amend the Act on Public Contracts, the Act on Procurements of Entities Operating in the Water, Energy, Transport and Postal Services Sectors and the Market Court Act, 2.12.2009

AudC, Election and party financing, 9.12.2009

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