

ANNUAL REPORT AND FINANCIAL ACCOUNTS

2005



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ANNUAL REPORT AND FINANCIAL STATEMENTS

1 January – 31 December 2005

181st year of operation

Review by the Auditor General

The State Audit Office celebrated its 180th anniversary in 2005, which was our fifth year operating in connection with Parliament. In its response to the Office's annual report to Parliament last autumn, Parliament noted that the Office has done a good job performing the tasks in its operating strategy. It also noted that Parliament has made use of audit reports in its daily work and that the flow of information has improved considerably between the Office and Parliament. On the basis of feedback cooperation between the Office and Parliament can be considered quite successful. From the viewpoint of effectiveness it is very pleasing to receive positive feedback on the Office's activities and reporting from our most important interest group.

The Office reorganized Performance Unit by merging personnel into a single unit. The goal is to improve the quality and coherence of the audit process and audit reports, to create better conditions for managing and renewing audit work, and to increase cooperation among auditors. The Office believes that last year's efforts to develop activities will improve operational efficiency and quality management in the coming years.

The adjustment of salaries began last year according to a programme that was agreed with employees' organizations to improve pay and the Office's competitiveness. As part of this programme the Office appointed a working group to help introduce a motivating and rewarding pay system. In addition the Office is closely monitoring work in Parliament to develop a new pay system.

The Office audited the state's annual accounts and all 115 ministries and agencies as well as two funds outside the state budget. The objectives for audits' average completion dates were achieved. Financial Audit and Performance Audit also cooperated to produce reports on every administrative sector, which play a key role in focusing audit activities.

The Office completed performance audits leading to 25 audit reports, 2 preliminary studies, 1 letter, 1 memorandum and 2 accounts. The number of completed audits fell short of the target, mainly because of the reorganization of Performance Audit, the development of effectiveness audit and other development measures.

Taking into account development work, the Office's operational efficiency was good.

The process instructions for performance audit were updated as part of development work. The financial audit manual was also updated. The process instructions for performance audit and the financial audit manual are part of the Office's quality management.

The Office spent 13 days per person-year on training, which is 14% more than the year before. In November 2005 the Office conducted an occupational well-being survey to determine how it operates as a work community. The work climate and well-being barometer developed by the Finnish Institute of Occupational Health was used for this purpose.

The survey indicated that personnel know what is expected of them and believe they have good opportunities to influence decisions and develop skills. The Office still needs to improve the flow of information, supervision and the general work climate, where shortcomings were observed. On the whole the results of the survey can be considered quite good.

Self-evaluations of effectiveness were conducted last year, using questionnaires and interviews with representatives of key interest groups. The results were very encouraging. Financial Audit received good marks for expertise and quality and for performing statutory tasks. Performance Audit received good marks for the relevance of audit topics and the scope of audits.

Last year was quite good in terms of the Office's performance and included many measures that can be expected to promote the effectiveness of activities in the coming years, for which I would like to thank our entire personnel.

Tapio Leskinen



1 Review of Operations

1.1 Position and mission

Section 90 of the Finnish Constitution calls for an independent State Audit Office in connection with Parliament to audit the state's financial management and compliance with the state budget.

According to section 1 of the Act on the State Audit Office, the Office's task is to ensure the legality and effectiveness of the state's financial management and compliance with the budget.

The Office's audit mandate covers:

- the Government and ministries
- state agencies
- funds outside the state budget
- unincorporated state enterprises and state-owned companies
- state aids
- state credit institutions taking care of payment traffic
- the transfer of funds between Finland and the European Union.

The Office also performs certain international auditing tasks, takes care of certain expert and negotiating tasks and participates in national and international cooperation in its field.

Funds outside the state budget, unincorporated state enterprises and state-owned companies and state credit institutions taking care of payment traffic are audited by outside auditors as provided in legislation.

1.2 Goals

The Office's goal is to produce useful and reliable information on the state's financial management, compliance with the budget and administrative activities for Parliament, the Government and other levels of administration.

Through its audit activities and key expert activities the Office strives to

- ensure compliance with the state budget and regulations concerning financial management
- promote effectiveness in state administration and
- support good governance and the implementation of general principles regarding financial management in administration.

The State Audit Office fulfils its task by conducting financial audits and performance audits. The successful management of the Office's overall task is built on these complementary forms of audit and interaction between them.

Financial audits are performed annually and cover all the state's reporting units. The purpose of audits and related expert activities in key areas of competence is to

ensure

- compliance with the state budget and key legislation regarding its application
- the provision of correct and adequate annual accounts by state administration and reporting units

and promote

- the exercise of Parliament's budgetary power

- the proper arrangement of internal auditing
- the application of good financial management principles and
- the effectiveness of administration.

Performance audits are of a one-time nature and cover task areas applying to more than one unit, functions occurring throughout administration, tasks entrusted to a specific administrative sector, authority or recipient of state aids, funds outside the state budget, unincorporated state enterprises or state-owned companies.

A key goal of performance audits is to draw attention to significant shortcomings and problems in the effectiveness of administration and their basic causes and to supply the relevant decision-makers with information necessary for financial management in a usable form.

Both financial and performance audits involve the external audit of ministries and subordinate agencies, which is aimed primarily at ensuring the state's financial interests. Financial audits serve Parliament as well as the Government and subordinate administration particularly by ensuring the legality of financial management and compliance with the budget. Performance audits serve them especially by producing objective information on the effectiveness of the management of the state's tasks and also unexpected results. Both types of audit ensure the correctness and adequacy of the information supplied to Parliament and other bodies responsible for controlling the state economy. Reporting to agencies produces added value for financial control and monitoring.

1.3 Vision and values

The Office's vision is to audit the state economy with top expertise.

This requires

- qualitatively and quantitatively sufficient

competence and expertise for audit and expert tasks

- clear criteria for focusing audits based on the Office's tasks
- effective planning, implementation and monitoring processes and
- clear and timely reporting.

The Office's vision from the viewpoint of different interest groups was given concrete form in the Office's strategy for 2003-2006. For Parliament the vision means that the Office's activities support Parliament's budgetary and legislative power by producing objective and useful audit information on the implementation of the budget, the management of statutory tasks assigned to administration and the achievement of objectives, and the reliability and adequacy of the planning and reporting information supplied to Parliament by administration.

For the Government and subordinate administration, the vision means that the Office as an outside auditor produces objective audit information which is needed in directing administration concerning matters that are essential and subject to risk, compliance with the budget, regulations and other decisions in the state's financial management, and the correctness of the state's and reporting units' annual accounts. It also means that the Office presents initiatives on the basis of its expertise.

For citizens the vision means that the Office publishes its audit results openly. This helps citizens to perceive the Office as an independent and reliable audit institution and regard its activities as important.

For the Office's personnel the vision means that the Office offers employees challenging tasks, opportunities to develop professionally and as members of the community, fair and motivating pay, and up-to-date tools and support systems.

Management and other activities are guided by the Office's common values, which are expertise, objectivity, cooperation, courage and effectiveness.

1.4 Planning and strategic lines

The Office's operating strategy is made up of policies according to which the Office's activities are directed, carried out and developed, taking into consideration changes in the operating environment. The strategy is based on the Office's statutory task.

The Office's activities are based on longer-term planning and annual operational planning. Plans define strategic lines and focuses for activities and confirm individual audit topics. According to the Office's strategic lines for 2003-2006, critical success factors are the proper focusing of audit activities and ensuring the Office's expertise.

The Office has approved the following criteria to focus audit activities:

- the economic significance of the matter
- the risk for the state economy
- the production of new information
- ensuring the correctness and efficiency of agencies' financial management, the reliability of reported information and compliance with the state budget.

The Office carries out its task through financial audits and performance audits, which are conducted along similar lines to achieve the Office's goals.

Financial audits cover all ministries and agencies as well as the state's annual accounts. Financial audits are focused according to the criteria mentioned above.

Performance audit topics are selected each year on the basis of special focuses. In 2005 special focuses were:

- the provision of correct and adequate information in budget proposals and the Report on the Final Central Government Accounts
- performance management and reporting including the productivity of administration

- state grants, aids and other assistance (including EU assistance)
- state revenues.

According to the principle of equal protection, the auditing of EU funds is given the same weight as the auditing of national funds. The Office audits transfers of funds between Finland and the European Union in the same scope and according to the same principles and procedures that apply to national funds. About two-thirds of the more than 100 agencies that are audited have transactions involving EU funds on their books.

The Office monitors the activities of state-owned companies, unincorporated state enterprises and funds outside the state budget. Decisions concerning audits of state-owned companies and state enterprises as well as funds outside the state budget are made separately.

1.5 Organization

The State Audit Office is directed by the Auditor General, who is elected by Parliament. The Office's organization comprises an Advisory Board prescribed by law, the Financial Audit and Performance Audit units and the Internal Services unit (see organization chart, Appendix 1). The Office has its headquarters in Helsinki, with branches in Turku and Oulu.

The Internal Services unit is responsible for preparing and taking care of matters related to the Office's internal administration and reporting as well as supporting services. It also takes care of international matters and relations with the European Court of Auditors.

The task of the Advisory Board is to maintain and develop the Office's connections with cooperation partners, to present initiatives to develop auditing and to monitor the focusing of audits, their effectiveness and ability to serve different cooperation partners. The Advisory Board is chaired by Olavi Ala-Nissilä, MP, with Under-Secretary of State Juhani Tu-

runen serving as vice chairman and Special Researcher Timo Lehtinen as secretary. Senior Auditor Eeva Miettinen was elected to represent personnel.

Composition of the Advisory Board in 2004-2005:

Olavi Ala-Nissilä, MP
 Reino Hjerpe, Director General
 Markku Lehto, Permanent Secretary
 Tapio Leskinen, Auditor General
 Christel von Martens, Director
 Eeva Miettinen, Senior Auditor
 Anita Niemi-Ilahti, Director
 Anni Sinnemäki, MP
 Vappu Taipale, Director General
 Juhani Turunen,
 Under-Secretary of State
 Kari Urpilainen, Vice Chairman of the
 Regional Board of South Ostrobothnia

Last year the Advisory Board met five times and discussed the self-evaluation of audit activities, developing effectiveness audit, the Office's annual report to Parliament, the audit of the state's annual accounts for 2004 and the Office's operational and audit plan for 2006. The Advisory Board also heard presentations concerning the reorganization of Performance Audit, summary information on financial audits for 2004, the Nordic audit offices' joint report for 2004 and timely performance audits.

1.6 Personnel

Information concerning the Office's personnel and a comparison with the three previous years are presented in the following tables and figures:

PERSONNEL AT 31 DECEMBER				
Year	Employees in permanent posts 31.12.	Number of person-years	Unpaid leaves of absence (person-years) ¹	Number of posts 31.12.
2002	138	137	14	146
2003	143	141	8	146
2004	141	140	7	147
2005	152	147	7	149

At the end of 2005 the Office had 152 employees. The number of person-years increased by 7.3% (10 person-years) in 2002-2005. This is mainly due to the fact that unpaid leaves of absence fell by 7 person-years during the same period.

¹ Unpaid leaves of absence include maternity and parental leave, child-care leave, pension/rehabilitation support, study leave, work elsewhere, public task, unpaid private matter, job-rotation leave and part-time pension.

Structure of personnel

TEMPORARY EMPLOYEES' SHARE OF PERSONNEL			
Year	Permanent (number)	Temporary (number)	Temporary (%)
2002	124	14	10.1
2003	137	6	4.2
2004	131	10	7.1
2005	144	8	5.3

The number of employees in temporary posts amounted to 8 at the end of 2005. This was 5.3 percent of total personnel.

FIGURE 1: AUDIT PERSONNEL'S SHARE OF PERSONNEL AT 31 DECEMBER

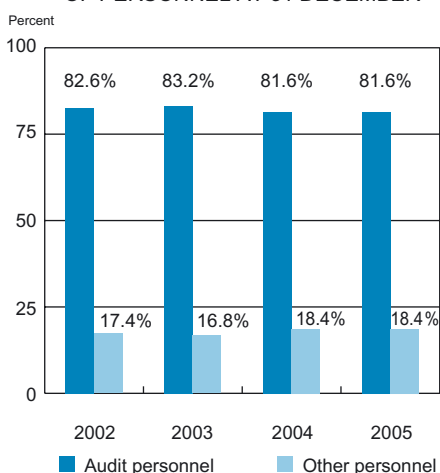
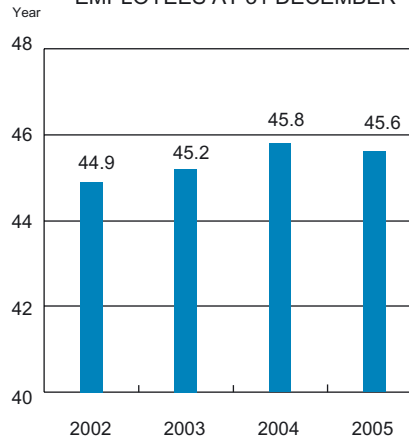


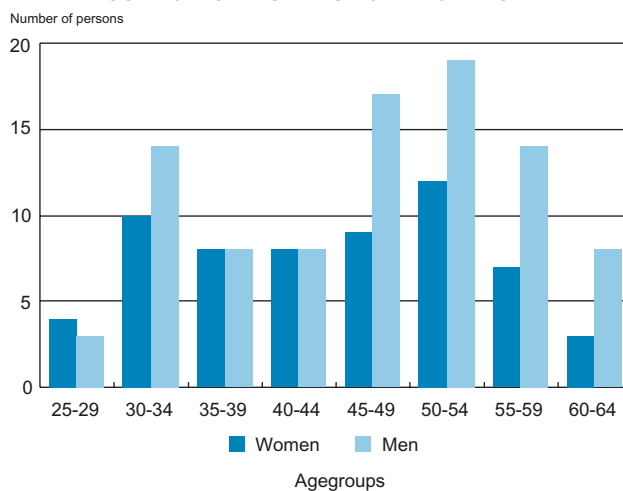
FIGURE 2: AVERAGE AGE OF EMPLOYEES AT 31 DECEMBER



At the end of 2005 the number of audit personnel was 124 (81.6% of total personnel) and other personnel 28 (18.4%). The corresponding figures the year before were 115 (83.2%) and 26 (16.8%).

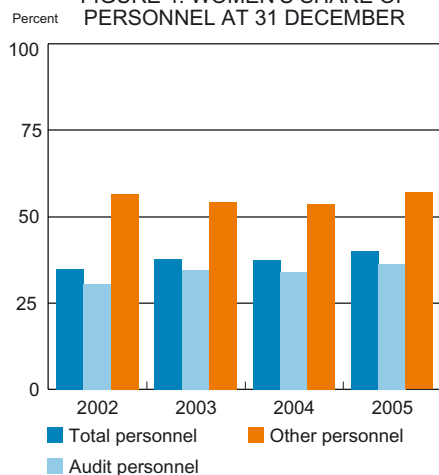
The average age of employees rose slightly last year.

FIGURE 3: AGE DISTRIBUTION AT 31 DECEMBER



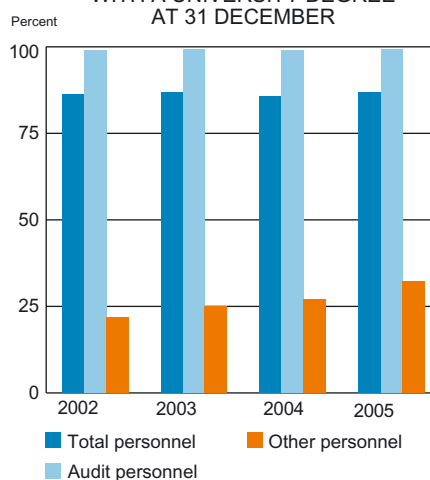
The two largest age groups at the end of the year were 45-49 years (17.1%) and 50-54 years (20.4%). Employees at least 45 years of age accounted for 58.6% of personnel (63.7% of men and 50.8% of women). The largest age group among men was 50-54 years.

FIGURE 4: WOMEN'S SHARE OF PERSONNEL AT 31 DECEMBER



Women's share of personnel rose by 5.3 percentage points last year. At the end of 2005 women comprised 40.1% of the Office's total personnel, 36.3% of audit personnel and 57.1% of other personnel.

FIGURE 5: SHARE OF PERSONNEL WITH A UNIVERSITY DEGREE AT 31 DECEMBER



86.8 % of personnel had a university degree, including 99.2% of audit personnel and 32.1% of other personnel.

Personnel development

Year	Training days (person-days)	Training days/ person-year	Costs (euro)	Costs per person-year
2002	1 130	8.2	308 996	2 255
2003	1 273	9.0	355 992	2 525
2004	1 612	11.5	431 199	3 080
2005	1 924	13.1	567 111	3 857

Personnel development includes external and internal training as well as voluntary development. Training days averaged 13.1 days per person-year overall, 14.9 person-days per person-year among audit personnel and 5.4 person-days per person-year among other personnel. Personnel development costs amounted to 5.2% of the Office's total costs. Costs mainly consisted of pay.

Sick leave and health-care visits

Year	Person days of sick leave	Person days per person-year	Cases of illness (number)	Cases of illness per person-year	Health-care visits per person-year
2002	823	6.0	293	2.1	4.2
2003	1 149	8.1	380	2.7	4.7
2004	1 498	10.7	376	2.7	4.9
2005	1 493	10.2	319	2.2	4.7

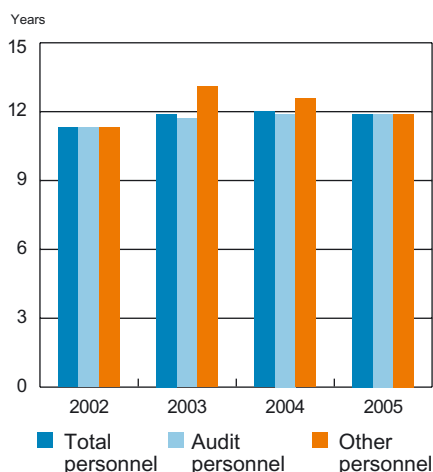
On most occasions (86%) sick leave lasted 1-3 days. Sick leave exceeding 11 days fell to 3% of all cases of illness in 2005, compared with 7% the year before. Occupational health-care visits fell back to the level in 2003.

Personnel turnover

TURNOVER (LEFT TO TAKE OTHER JOBS)			
Year	Temporary	Permanent	% of personnel
2002	0	10	7.2
2003	0	8	5.6
2004	0	7	5.0
2005	1	1	1.3

Last year 2 employees, or 1.3% of the Office's total personnel, left to take other jobs. Altogether 8 employees left the Office, including 5 audit personnel and 3 other personnel. This was 5.3% of total personnel.

FIGURE 6: AVERAGE LENGTH OF SERVICE AT 31 DECEMBER



The average length of service at the end of the year was 11.9 years among both audit personnel and other personnel.

1.7 Development of activities

The development of audit activities is discussed in sections 2.3 and 2.4.

Last year the Office reorganized Performance Audit, merging personnel into a single unit. The goal is to improve the quality and coherence of the audit process and audit reports, to create better conditions for managing and renewing audit work, and to in-

crease cooperation among auditors.

In November 2005 the Office conducted an occupational well-being survey to determine how it operates as a work community. The work climate and well-being barometer developed by the Finnish Institute of Occupational Health was used for this purpose. The survey indicated that personnel know what is expected of them and believe they have good opportunities to influence decisions and develop skills. The Office still needs to improve the flow of information, supervision and the general work climate, where shortcomings were observed. On the whole the results of the survey can be considered quite good.

Last spring the Office started a project to renew its intranet service. The project will look at the content, structure and operation of the intranet and then plan and execute changes according to the Office's online service strategy. The project expanded to the evaluation and planning of an electronic desktop. The specification of the intranet service and the electronic desktop will be completed in spring 2006.

Another project that started last spring and will continue in 2006 is aimed at improving the work community, developing supervision to support well-being and promoting internal cooperation. With the help of this project the Office intends to create a more effective and healthy work community. The project is also designed to meet the Office's develop-

ment needs by improving occupational well-being, increasing teamwork and enhancing supervisors' skills. Outside service providers have participated in the project.

In order to improve ergonomics, on the basis of a survey that was conducted in 2004 new desks that meet current ergonomic recommendations were procured for personnel in Helsinki. The new desks were installed in about 70% of offices in Helsinki at the end of the year.

Personal computing tools were improved by procuring new ergonomic workstations for 60 users. The reliability of the computer system was enhanced with new network switches. A plan for developing printing services was prepared for the whole Office and the implementation of this plan began in December. An electronic archive system for financial administration and a new information system for personnel administration went into operation in December.

The Office updated its guidelines concerning international activities last year. These guidelines describe international activities along with principles and policies in this area.

1.8 International activities

The State Audit Office serves as the national cooperation body of the supreme audit institutions of the European Union and the European Court of Auditors. During the year the Office took part in meetings of the auditors general and liaison officers of the supreme audit institutions of the European Union and in working groups appointed by meetings of the auditors general. At meetings of the auditors general the SAIs agree on forms of cooperation, exchange experiences concerning audits of EU funds and other cooperation and approve audit guidelines and good practices. Last year the Office participated in working groups on the development of meetings of the auditors general and liaison officers, VAT, public procurement, structural funds and the development of reporting on audits of EU funds. The Office also partici-

pated in a parallel audit on the audit trail for structural funds, concerning which an audit report (92/2005) was published. The Office took part as an observer in all six audit visits of the Court of Auditors in Finland and answered queries and requests for information from the Court of Auditors.

The Office is a member of the International Organization of Supreme Audit Institutions (Intosai) and the European Organization of Supreme Audit Institutions (Eurosai). The Office participated in meetings organized by Intosai and Eurosai as well as the preparation of meeting materials and answered enquiries from the organizations and their working groups. A key goal of international activity is to promote the exchange of information regarding auditing procedures. Intosai and Eurosai are also involved in developing auditing methods and standards. Last year the Office participated in the 6th Eurosai congress, whose main theme was auditing public procurement. It also participated in a conference arranged jointly by Eurosai and the Organization of Latin American and Caribbean Supreme Audit Institutions (Olacefs), where themes included estate and income audit and procedures to avoid conflicts of interests on the part of public representatives and methodology to evaluate and measure the impact of SAIs' audits. The Office was also represented at a meeting of the Intosai Working Group on Environmental Auditing and a Eurosai training seminar on public procurement.

Cooperation and the exchange of information among the audit offices in the Nordic countries continued as in past years. In addition to meetings of the auditors general and liaison officers, the Office participated in working groups appointed by meetings of the auditors general that focused on audits of state-owned companies, abuses and the development of indicators for SAIs' activities. Cooperation with the audit offices in the Baltic countries included a joint meeting with the Nordic countries. The Office also answered enquiries and other requests for information from the Baltic countries.

Last year the Office received 10 international visits. The Office's representatives took part in 30 conferences and seminars abroad and also made 8 audit trips abroad.

2 Description of results

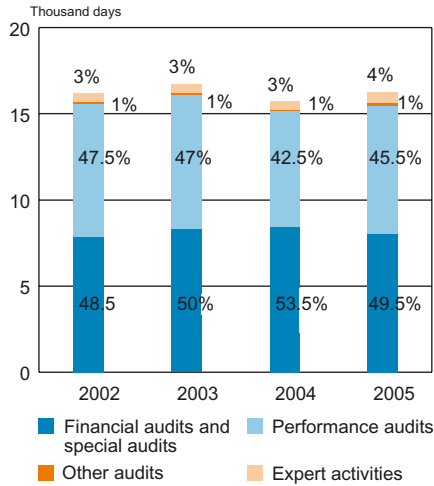
2.1 The Office's results

The Office produced 117 financial audits last year (2004 117, 2003 116) together with its audit of the state's annual accounts. It started 116 audits concerning fiscal year 2005 together with the audit of the state's annual accounts. Financial audits accounted for 49.5% of the working time spent on external performances (Figure 7). This was 4.0 percentage points less than the year before.

The Office completed 31 performance audits during the year (2004 29, 2003 35). These led to 25 audit reports, 2 accounts, 2 preliminary studies, 1 letter and 1 memorandum. Performance audits accounted for 45.5% of the working time spent on external performances. This was 3.0 percentage points more than the year before.

The breakdown of the financial audits, special audits and performance audits that were completed in 2005 by administrative sector is shown in Figure 8. In interpreting this figure it should be pointed out that results with regard to financial audits are influenced by the division of agencies and enterprises into administrative sectors. With regard to performance audits calculations only included audit days for audits completed during the year. Changes in audit days were

FIGURE 7: TIME USE IN 2002-2005



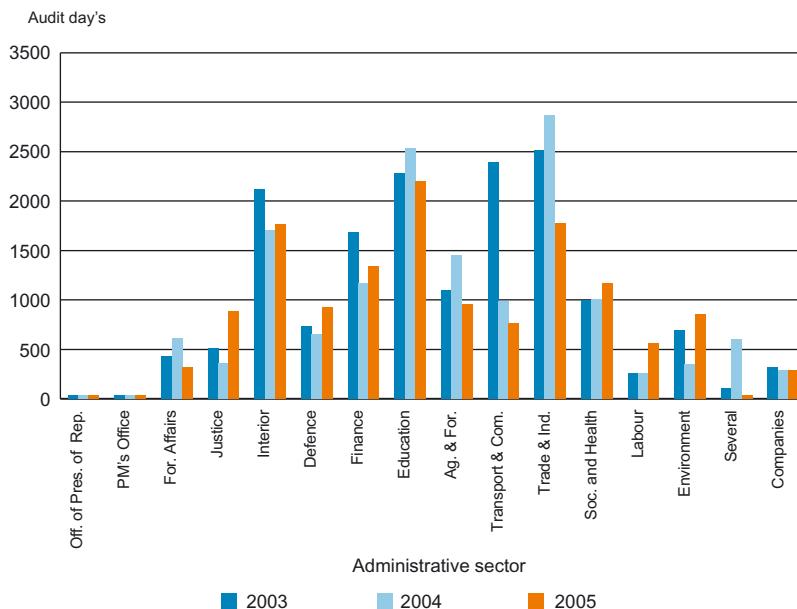
due mainly to the breakdown of completed performance audits by administrative sector.

Other audits accounted for 1.0% of the time spent on external performances.

A list of the audits that were completed in 2005 is appended to this report.

In connection with its expert tasks the Office presented initiatives, issued statements, provided advice and training, participated in outside working groups, gave testimony and handled complaints regarding the state's financial management. Expert activities accounted for 4.0% of the time spent on external performances.

FIGURE 8: BREAKDOWN OF COMPLETED AUDITS BY ADMINISTRATIVE SECTOR IN 2003-2005



2.2 Costs and time use

The Office's costs (Figure 9) amounted to €10.90 million (2004 €9.63 million, 2003 €9.43 million). Performance Audit accounted for €5.43 million of this total (2004 €4.72 million, 2003 4.68 million) and Financial Audit €5.47 million (2004 €4.90 million, 2003 €4.71 million). In the calculation the Office's real estate costs (€0.96 million), internal service costs (€1.05 million) and other joint costs (€1.40 million) have been allocated to different result areas.

External performances (Figure 10) or audits and expert tasks accounted for 66% of effective working time (excluding paid absences) in Performance Audit (2004 62%, 2003 70%). In Financial Audit the share was 74% (2004 71%, 2003 71%). The figures for 2005 also include working time spent on audit supervision. Training accounted for about 6.5% of effective working time.

The average costs of the Office's external performance production amounted to €672 per day, up 10.0% from the year before (Figure 11). In Financial Audit the average costs of external performance production amounted to €656 per day, up 16.1% (Figure 12). In Performance Audit the average costs of external performance production amounted to €689 per day, up 3.1% (Figure 13). Costs rose mainly because of the adjustment of salaries.

Total pay excluding side costs amounted to €6.76 million (2004 €5.89 million, 2003 €5.69 million).

2.3 The achievement of objectives and effectiveness in Financial Audit

Effectiveness

In 2005 the Office submitted financial audits for fiscal year 2004. These covered all 115 ministries and agencies as well as two funds outside the state budget and the state's annual accounts.

The effectiveness of Financial Audit has been evaluated annually on the basis of the need to repeat reporting requirements placed on ministries and agencies in audit reports. In connection with audits for 2004 attention was focused on compliance with reporting requirements set the year before. Audit reports for 2003 placed reporting requirements on 45 ministries and agencies. In 17 cases reporting requirements had to be repeated, in full or in part, in audit reports for 2004.

A self-evaluation of effectiveness was conducted in spring 2005. According to the evaluation, Financial Audit has done a good job performing the statutory tasks outlined in the Constitution and the Act on the State Audit Office. Financial Audit has been success-

WORKING TIME IN PERSON-DAYS AND PERSON-YEARS			
	2003	2004	2005
Person-days	35 505	35 619	37 105
Person-years	141	140	147
BREAKDOWN OF WORKING TIME, %			
	2003	2004	2005
Effective working time	81	80	80
Annual leave	14	14	14
Holiday pay leave	1	1	1
Sick leave	3	4	4
Other paid leave	1	1	1
Total	100	100	100

FIGURE 9: THE STATE AUDIT OFFICE'S COSTS IN 2002-2005

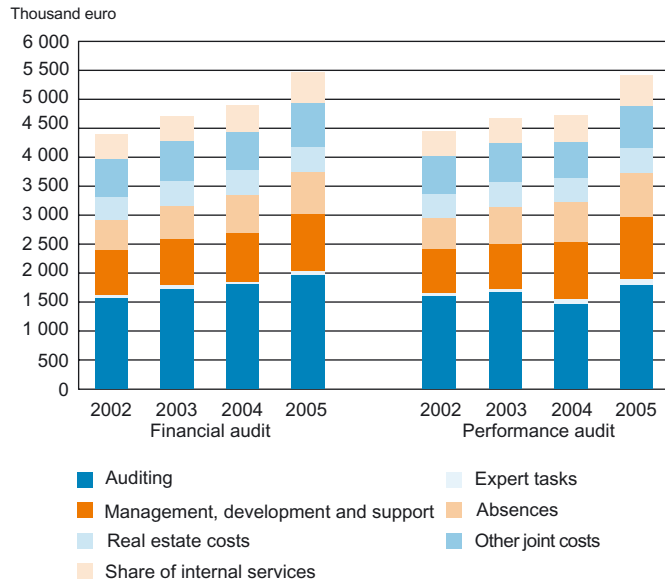


FIGURE 10: TIME SPENT ON EXTERNAL PERFORMANCE PRODUCTION

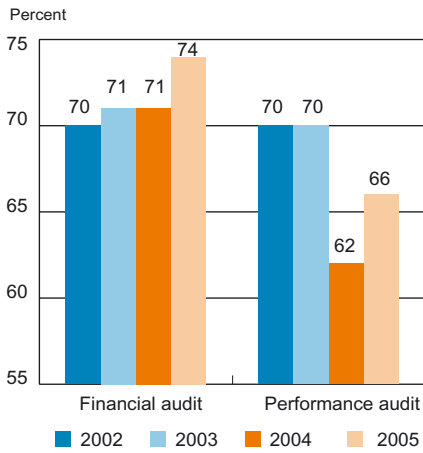


FIGURE 11: AVERAGE COSTS PER DAY OF EXTERNAL PERFORMANCE PRODUCTION

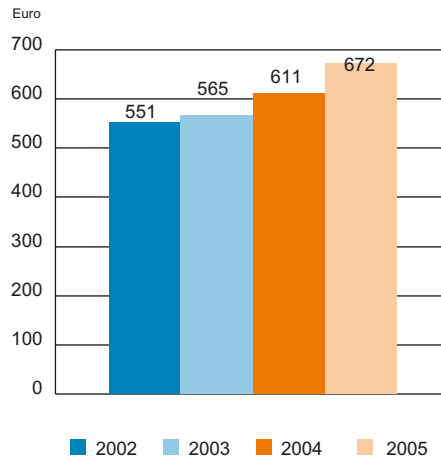


FIGURE 12: AVERAGE COSTS PER DAY IN FINANCIAL AUDIT

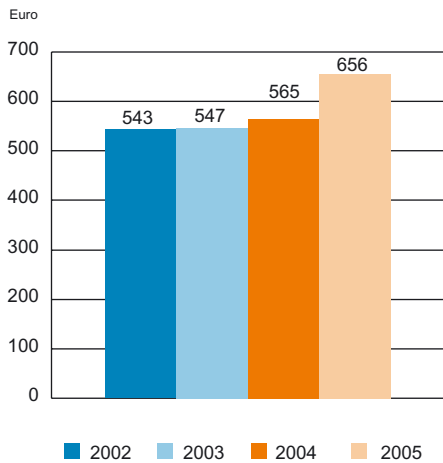
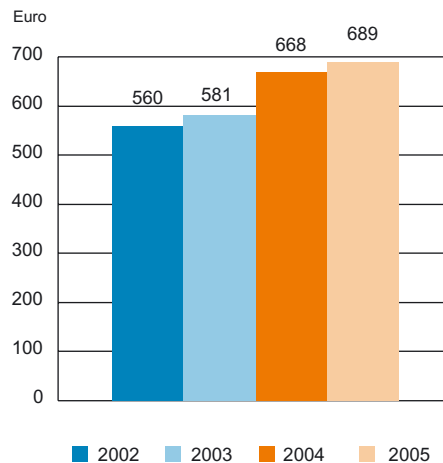


FIGURE 13: AVERAGE COSTS PER DAY IN PERFORMANCE AUDIT



ful in ensuring legality and propriety, and this has had considerable significance for auditees. Audits have been geared to customers' needs and have paid attention to all aspects in a suitable manner. In the face of change the Office is expected to provide support in developing practices and guidelines, however.

According to the evaluation, the Office is regarded as an expert in financial audit, which produces information that is put to good use in administration and has an impact on administration's activities. Nevertheless, constant attention must be paid to developing audit methods and selecting focuses so that financial audit remains up to date, meets expectations and is conducted according to good practice.

Operational efficiency

The unit's work plan set aside 74 audit days per agency for financial audits on average. The amount of time required for audits was slightly less than planned, averaging 71 audit days per agency (2004 72, 2003 70, 2002 61). This figure also includes audits of information systems, which were conducted in 11 agencies. Their effect on the average was

four audit days.

External performances accounted for 74% of effective working time (2004 71%, 2003 71%, 2002 70%).

Auditing performed in 2004 accounted for 50% of audits reported in 2005 (2004 48%, 2003 47%, 2002 44%). This figure reflects the share of audit work performed during the fiscal year, which the Office has strived to increase.

Summaries of financial audits and key conclusions were presented in the Office's annual report to Parliament.

Financial Audit spent 180 days on expert tasks (2004 155 days) or 1.4% of effective working time (2004 1.2%).

Personnel in the unit totalled 63 at the beginning of the year and this fell to 62 in November. Person-years totalled 62. One employee left to take another job in 2005, compared with three the year before.

Key cost information for financial audits are costs per audit day and average costs per audit. Cost information for financial audits of ministries and agencies and for funds outside the state budget has been calculated on the basis of the unit's separate costs, excluding joint costs. Direct costs consist of pay for actual work-days together with wel-

FINANCIAL AUDIT RESULT AREA'S COSTS PER AUDIT DAY (€)				
	2002	2003	2004	2005
Direct costs	196	202	210	225
Management, development, support	100	94	96	107
Absences	67	64	70	80
Total separate costs per audit day	363	360	376	411
Change 2004-2005, %				9.3 %
Change 2002-2005, %				13.2 %

FINANCIAL AUDIT RESULT AREA'S AVERAGE COSTS PER AUDIT (€)				
	2002	2003	2004	2005
Direct costs	11 962	14 055	14 830	15 948
Management, development, support	6 088	6 578	6 733	7 559
Absences	4 103	4 456	4 939	5 646
Total separate costs per audit	22 153	25 089	26 502	29 154
Change 2004-2005, %				8.1 %
Change 2002-2005, %				31.6 %

fare and pension payments, plus direct travel expenses. The second cost component covers management, development and supporting activities. The cost of absences is mainly for annual leave.

Separate costs per audit day rose by 9.3% during the year and by 13.2% over a three-year period.

Average costs per audit rose by 8.1% during the year and by 31.6% over a three-year period. The rise in costs reflects the increase in average audit days per agency from 61 to 70 in 2003, according to plan, as well as the rise in average costs per audit day.

Quality management

The objective was to perform financial audits according to the quality requirements in the audit guidelines. To ensure quality, in conducting audits for 2004 attention was focused on planning audits and managing the audit process and on the substantiation and clarity of opinions. Attention was also focused on the quality of interim reports and annual summaries as well as timely reporting.

Another objective was to move up the completion of audits and submit reports to ministries by 23 May 2005 (31 May in 2004), to agencies by 16 May 2004 (21 May in 2004) and on the state's annual accounts by 31 May 2005.

All the audits in the objective were completed according to the quality requirements in

the audit guidelines. The Office prepared 335 interim reports or an average of 2.9 reports per agency or the same as in 2004.

The average completion date for audits was moved up to 23 May for ministries (28 May in 2004). Audit reports were submitted by 23 May for nine ministries and a few days later for four ministries.

The average completion date for the remaining 102 agencies' audits was 3 May (4 May in 2004). Audit reports were submitted by 16 May for 91 agencies and a few days later for 11 agencies. The level of achievement of timetable objectives can be considered good.

Audit reports were published on the Office's website and were distributed to interest groups in printed form according to established practice.

Development

An average of 18.2 person-days per person-year was spent on personnel development (2004 15.7, 2003 13.4), including 9.0 person-days per person-year for training.

A total of 225 person-days was spent on the unit's own development activities. This corresponded to 3.1% of effective working time (2004 1.8%, 2003 2.5%, 2002 2.8%).

Key areas in both training and development activities were changes resulting from the reform of accounting in state administration.

AUDITS' AVERAGE COMPLETION DATES			
Year	Ministries (date)	Other agencies (date)	Number of reports
2002	4.6.	9.5.	115
2003	31.5.	4.5.	116
2004	28.5.	4.5.	115
2005	23.5.	3.5.	115

2.4 Achievement of objectives and effectiveness in Performance Audit

Effectiveness

The Office's general goal is to ensure compliance with the state budget and regulations concerning financial management, promote effectiveness in state administration and support good governance and the implementation of general principles regarding financial management in administration. In order to achieve these goals, Performance Audit must be successful in selecting topics and carrying out audits.

A self-evaluation of effectiveness was conducted in spring 2005. Questions concerned whether performance audits have focused on relevant areas, whether audits have covered a sufficient scope and whether the results of audits have been useful. Interviews were conducted with representatives of key interest groups - Parliament, the Ministry of Finance and other ministries.

The evaluation indicated that audit topics were relevant. Two-thirds of the 128 performance audits that were evaluated received positive comments while less than one-third were criticized. Criticism seldom concerned the audit topic itself but rather the audit's timing, viewpoint, audit process or audit results.

The evaluation indicated that performance audits cover administrative sectors' key areas quite well. Audits have not been spread evenly, however, but in recent years have focused more on some sectors than on others, in relation to audit needs.

With regard to the usefulness of audit results, only broad conclusions could be drawn. In general audit results were considered useful. Respondents voiced more criticism here than with regard to the relevance of audit topics, however. Ministries' representatives were most critical in this respect. The evaluation indicated that developing interaction with interest groups during the audit process is a key

area for improvement.

The effectiveness of performance audits can also be evaluated on the basis of follow-up reports, which see what action has been taken as a result of audit positions and recommendations. The Office prepares follow-up reports for all performance audits within a period of 2-5 years. In 2005 the Office completed 22 follow-up reports. These concerned 6 audit reports that were issued in 2000-2002, 13 in 2003 and 3 in 2004.

Judging from follow-up reports, audit recommendations have been implemented well in one-third of cases, to some extent in half of cases, and poorly or not at all in one-sixth of cases. It should be noted that there were cases in which some recommendations were implemented fully while others were not implemented at all. The obstacle may have been that implementing recommendations would require broader changes in the division of responsibilities within organizations or the amendment of legislation, which take time. On average follow-ups have been conducted 2.5 years after audit reports were issued.

Recommendations may have also been implemented and measures taken regardless of audits. Follow-up reports do not allow a closer inspection of the effects of audits on change, however.

Operational efficiency

The productivity objective in the operational plan was to complete 38 performance audits in 2005 and to start preliminary studies of all 44 new topics. This objective was not achieved. A total of 31 audits were completed. These led to 25 audit reports, 2 memorandums, 2 preliminary studies and 2 ended without a report. One account was also completed. Audits got under way for 29 of the 44 new topics. Some of the remaining topics were moved to the plan for 2006 and some were dropped.

Total costs in the Performance Audit result area came to €5.4 million in 2005. In addition to direct costs this includes apportioned items such as rent and internal service costs. Costs

PERFORMANCE AUDIT RESULT AREA'S COSTS PER AUDIT DAY (€)				
	2002	2003	2004	2005
Direct costs	171	177	212	229
Management, development, support	85	79	115	136
Absences	61	61	84	95
Total separate costs per audit day	317	317	411	460
Change 2004-2005, %				11.7%
Change 2002-2005, %				45.2%

PERFORMANCE AUDIT RESULT AREA'S AVERAGE COSTS PER AUDIT (€)				
	2002	2003	2004	2005
Direct costs	43 680	39 501	47 178	40 822
Management, development, support	21 753	17 775	25 665	24 289
Absences	15 681	13 667	18 824	16 900
Total separate costs per audit day	81 114	70 943	91 6673	82 011
Change 2004-2005, %				- 10.5%
Change 2002-2005, %				1.1%

rose by 14.9% in 2005. Costs were increased particularly by growth in the unit's work load (up 7.1% compared with 2004) and the adjustment of salaries.

In Performance Audit the average costs of external performance production amounted to €689 per audit day, up 3.2% compared with the year before. The number of audit days rose by 11% (7,872 in 2005, 7,070 in 2004), which means the cost per audit day did not rise as fast as total costs. The rise in the number of audit days was mainly due to the low number of audit days in 2004 because of exceptionally high personnel turnover.

Audits completed in 2005 required an average of 178 audit days and direct costs per audit amounted to €40,822. Total costs including management, development and support as well as absences was more than double (€82,011).

Average costs per audit fell by about 10.5% compared with the year before. The main reason was that 20.2% fewer days were spent on audits that were completed in 2005 (178 days compared with 223 days in 2004).

The objective was for external performances, i.e. audits and expert tasks, to account for 71.5% of effective working time in the unit. This objective was not achieved, since the ac-

tual figure was 61.9%. This was mainly due to the fact that the unit spent 4 percentage points more time on the Office's joint activities and nearly 5 percentage points more time on development measures. In the planning stage sufficient attention was not paid to the time required for the self-evaluation of effectiveness, the development of effectiveness audit, the reorganization of Performance Audit and the development of strategic planning.

Performance Audit was given the objective of merging personnel into a single unit. The reorganization was carried out in a controlled manner, achieving the objective. The division of labour within the unit was changed and groups' tasks as well as job descriptions were revised. The main aim of the reorganization is to provide better management conditions and improve the quality of audits.

Quality management

With regard to quality and quality management the objective in the operational plan was to perform all audits according to instructions concerning the audit process, preliminary studies and audit reports.

A separate evaluation of the quality of audits has not been made, but monitoring in the

course of work supervision suggests that no significant change took place last year with regard to the following of instructions and the quality of audits. Shortcomings were observed in restricting the scope of audits, time management, hearing auditees' views and responding to feedback. Shortcomings were due partly to work supervisions during the audit process but also to differences in procedures and the interpretation of instructions between the two units that were merged.

Attention was focused on improving quality management last year. The most significant development measures included the reorganization, which was aimed at improving the coherence of the audit process, and the updating of job descriptions, which also strengthened supervision. The process instructions were also updated in connection with the reorganization. Performance audit instructions will be completely revised in 2006.

Development

An average of 10.7 person-days per person-year was spent on personnel development (2004 9.4, 2003 6.1), including 7.7 person-days per person-year for training.

A total of 859 person-days or 7% of effective working time was spent on personnel development. This was clearly more than planned, due mainly to the time required for the development of effectiveness audit and the development of strategic planning, which was greater than anticipated.

Objectives concerning human resource management were to develop forms of training arranged in-house and to hold the training sessions presented in the operational plan. Training was arranged in the form of lectures, seminars and workshops. A total of 11 training sessions were held. Subjects included the evaluation of effectiveness, government grants and related monitoring, and using the NETRA online reporting service.

Development objectives in the operational plan for 2005 were

- to start a project aimed at developing effectiveness audit together with 2-3 pilot audits
- to strengthen strategic planning systematically
- to strengthen administrative sector reports as part of the planning system
- to begin using the procedural manual and
- to revise reporting practices.

These objectives were achieved. The development of effectiveness audit proceeded to the second stage or the arranging of pilot audits at the end of the year. Strategic planning was strengthened in management work, strategy days were held for the whole unit and the planning system was improved. The significance of administrative sector reports was emphasized by giving them greater weight in selecting topics. The procedural manual was completed early in the year and was distributed to auditors and published on the intranet. Reporting practices were developed by changing the style of audit reports, improving their distribution and harmonizing their appearance.

Complaints and abuses

According to section 16 of the Act on the State Audit Office, state authorities must immediately report any abuse of their funds or property to the State Audit Office. In 2005 state agencies submitted 34 such reports (2004 25). Ministries administering EU aids also submitted copies of their reports on the monitoring of aids under Commission Regulation (EC) No 1681/94 to the Office. Reports are made for each structural fund quarterly.

On the basis of these reports as well as information that has come to light in audits, the Office has monitored and investigated abuses in administration and their effects on the state economy as well as measures aimed at preventing abuses. The goal is to prevent problems, errors and abuses through audit means by contacting authorities, requiring corrective measures and initiating audits if necessary.

The Office received 45 complaints regarding the state's financial management (2004 49, 2003 31) and handled 53 complaints during the year (2004 43, 2003 38). Complaints were submitted by private citizens and organizations. A few complaints led to audits concerning a particular subject.

3 Financial statements with notes

3.1 Financial statements

Compliance with the budget

Section, item, account number and name	Accounts 2004	Budget 2005 (incl. sup.)	Accounts 2005
12. Miscellaneous income	0.00	0	20 750.00
12.39.04 Cancelled debts and transferred funds	0.00	0	20 750.00
Total budget income accounts	0.00	0	20 750.00

Main division, item, account number, name and type of appropriation	Accounts 2004	Budget 2005 (incl. sup.)	Budget 2005 appropriations Used in 2005
21. Parliament			
21.40. State Audit Office	10 370 077.50	11 424 000.00	10 194 135.36
21.40.19 State Audit Office's VAT expenses	350 077.50	428 000.00	397 591.14
21.40.21 State Audit Office's operating costs (2-year trans.)	10 020 000.00	10 996 000.00	9 796 544.22
28. Ministry of Finance's administrative sector	0.00	0.00	0.00
28.80.24 Rehabilitation and occupational well-being support (2-year trans.)	0.00	0.00	0.00
Total expenditure accounts	10 370 077.50	11 424 000.00	10 194 135.36

Comparison Accounts - Budget	Compliance %
20 750.00	0
20 750.00	0
20 750.00	0

carried forward to next year	Accounts 2005	Comparison Accounts - Budget	Supplementary information concerning appropriations carried forward			
			Carried forward from previous years	Available for use in 2005	Use in 2005 (excl. cancellations)	Carried forward to next year
1 199 455.78	11 393 591.14		1 070 170.04	12 066 170.04	10 866 714.26	1 199 455.78
0.00	397 591.14	30 408.86	0.00	0.00	0.00	0.00
1 199 455.78	10 996 000.00	0.00	1 070 170.04	12 066 170.04	10 866 714.26	1 199 455.78
0.00	0.00	0.00	25 900.00	25 900.00	25 900.00	0.00
0.00	0.00	0.00	25 900.00	25 900.00	5 150.00	0.00
1 199 455.78	11 393 591.14		1 096 070.04	12 092 070.04	10 871 864.26	1 199 455.78

Statement of Income and Expenses

	1.1.2005–31.12.2005		1.1.2004–31.12.2004	
OPERATIONAL INCOME				
Other operational income	<u>129.00</u>	129.00	<u>909.59</u>	909.59
OPERATIONAL EXPENSES				
Materials, supplies and goods:				
Purchases during the year	187 285.88		124 596.90	
Personnel expenses	8 594 222.64		7 333 102.59	
Rents	916 130.13		946 708.85	
Purchased services	909 709.79		829 893.23	
Other expenses	315 115.53		247 711.51	
Depreciation	<u>133 305.09</u>	<u>11 055 769.06</u>	<u>143 288.27</u>	<u>9 625 301.35</u>
DEFICIT I		-11 055 640.06		-9 624 391.76
INCOME FROM TAXES AND COMPULSORY CHARGES				
VAT paid	<u>-397 591.14</u>	<u>-397 591.14</u>	<u>-350 077.50</u>	<u>-350 077.50</u>
DEFICIT FOR THE YEAR		<u>-11 453 231.20</u>		<u>-9 974 469.26</u>

Balance Sheet

	31.12.2005		31.12.2004	
ASSETS				
FIXED ASSETS AND OTHER LONG-TERM INVESTMENTS				
INTANGIBLE ASSETS				
Intangible rights	16 086.28		5 607.14	
Other long-term expenditure	<u>4 282.79</u>	20 369.07	<u>14 637.47</u>	20 244.61
TANGIBLE ASSETS				
Machinery and equipment	156 586.90		180 499.98	
Furnishings	<u>8 448.54</u>	<u>165 035.44</u>	<u>13 225.21</u>	<u>193 725.19</u>
SECURITIES AND OTHER LONG-TERM INVESTMENTS				
		185 404.51		213 969.80
INVENTORIES AND FINANCIAL ASSETS				
CURRENT RECEIVABLES				
Other current receivables	<u>26.33</u>	26.33	<u>1 112.20</u>	1 112.20
CASH, BANK RECEIVABLES AND OTHER FINANCIAL ASSETS				
Cash accounts	<u>266.95</u>	<u>266.95</u>	<u>431.80</u>	<u>431.80</u>
TOTAL INVENTORIES AND FINANCIAL ASSETS				
		<u>293.28</u>		<u>1 544.00</u>
TOTAL ASSETS				
		<u>185 697.79</u>		<u>215 513.80</u>
EQUITY AND LIABILITIES				
EQUITY				
STATE'S EQUITY				
State's equity 1.1.1998	-819 653.02		-819 653.02	
Change in previous years	-330 995.19		-197 995.84	
Equity transfers	11 171 755.46		9 841 469.91	
Deficit for the year	<u>-11 453 231.20</u>	-1 432 123.95	<u>-9 974 469.26</u>	-1 150 648.21
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	72 068.48		35 456.69	
Inter-agency transfers	221 082.77		187 047.01	
Payable items	147 637.00		121 835.33	
Accrued expenses	<u>1 177 033.49</u>	<u>1 617 821.74</u>	<u>1 021 822.98</u>	<u>1 366 162.01</u>
TOTAL LIABILITIES				
		<u>1 617 821.74</u>		<u>1 366 162.01</u>
TOTAL EQUITY AND LIABILITIES				
		<u>185 697.79</u>		<u>215 513.80</u>

3.2 Notes

NOTE 1

ACCOUNTING PRINCIPLES AND COMPARABILITY

The annual accounts have been prepared in accordance with orders and guidelines issued by the Ministry of Finance and the State Treasury.

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, 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

The Office did not overspend estimated appropriations.

NOTE 4

CANCELLED TRANSFERRED FUNDS

Main division, account number and name	Account	Cancelled	Total
<hr/>			
28. Ministry of Finance's administrative sector			20 750.00
Year 2005			20 750.00
28.80.24 Rehabilitation and occupational well-being support	20 750.00		

The State Treasury granted an appropriation from the 2005 state budget under item 28.80.24 (Occupational well-being support, 2-year trans.).

The State Treasury changed its decision and asked the Office to transfer the appropriation to item 28.80.24 in the budget for 2004 (Rehabilitation and occupational well-being support, 2-year trans.).

NOTE 5**ITEMIZATION OF PERSONNEL EXPENSES**

	2005	2004
Personnel expenses	6 830 406.72	5 824 819.96
Salaries and fees	6 830 406.72	5 824 819.96
Side costs	1 763 815.92	1 508 282.63
Pension expenses	1 268 852.23	1 095 078.33
Other personnel expenses	494 963.69	413 204.30
Total	8 594 222.64	7 333 102.59
Management's salaries and fees	628 455.68	558 102.76
Fringe benefits	142 432.20	130 019.60
Management	6 450.00	4 898.40
Other personnel	135 982.20	125 121.20
Holiday pay liabilities	1 177 033.49	1 021 822.98

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	33.33	0
119 Advance payments and work in progress				
1191 Unfinished acquisitions of intangible assets		-		
Tangible assets				
125 - 126 Machinery and equipment				
1250 Cars and other road vehicles	straight-line	7	14.29	0
1255 Computers hardware and accessories	straight-line	3	33.33	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

Minor purchases costing less than €800 have been included with annual costs.

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 1.1.2005	248 925.34	32 613.81	281 539.15
Increases	18 329.97		18 329.97
Decreases	8 252.48		8 252.48
Acquisition cost 31.12.2005	259 002.83	32 613.81	291 616.64
Accumulated depreciation 1.1.2005	243 318.20	17 976.34	261 294.54
Accumulated depreciation difference	8 252.48		8 252.48
Depreciation according to plan during the year	7 850.83	10 354.68	18 205.51
Depreciation not according to plan during the year			
Accumulated depreciation 31.12.2005	242 916.55	28 331.02	271 247.57
Appreciation			
Book value 31.12.2005	16 086.28	4 282.79	20 369.07

FIXED ASSETS

	Tangible assets		
	Machinery equipment	Furnishings	Total
Hankintameno 1.1.2005	799 432.39	73 936.53	873 368.92
Lisäykset	86 409.83		86 409.83
Vähennykset	7 287.24		7 287.24
Hankintameno 31.12.2005	878 554.98	73 936.53	952 491.51
Kertyneet poistot 1.1.2005	618 932.41	60 711.32	679 643.73
Vähennysten kertyneet poistot	7 287.24		7 287.24
Tilikauden suunnitelman mukaiset poistot	110 322.91	4 776.67	115 099.58
Tilikauden suunnitelmasta poikkeavat poistot			
Kertyneet poistot 31.12.2005	721 968.08	65 487.99	787 456.07
Arvonkorotukset			
Kirjanpitoarvo 31.12.2005	156 586.90	8 448.54	165 035.44

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 loans any 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**

31.12.2005	Fixed-interest Less than 1 year	Total
Financial assets		
Cash, bank receivables and other financial assets	266.95	266.95
Total	266.95	266.95

The Office does not have any financial 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, state guarantees or other commitments that were outstanding at the end of the year.

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**

The Office does not any maturity breakdown and duration of liabilities in the balance sheet.

NOTE 17**OTHER SUPPLEMENTARY INFORMATION NEEDED TO GIVE CORRECT AND ADEQUATE INFORMATION**

No abuses or crimes were detected.

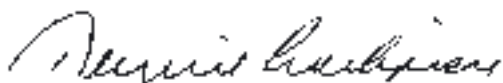
4 Internal control and approval

Management is responsible for making sure that the 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 Office's finances and activities, to protect the funds and assets that are under the Office's control and to provide correct and adequate information on the Office's finances and activities.

The state of internal control in 2005 was evaluated by comparing it with the Government Controller-General's recommendation and the evaluation framework included in the recommendation. According to the evaluation the Office's internal control and risk management meet requirements except when it comes to systematically recognizing and assessing risks.

In 2006 the Office will improve risk management by developing risk assessment and making the documentation of risk management part of planning and reporting processes.

The annual accounts were approved in Helsinki on 8 March 2006.



Tapio Leskinen
Auditor General



Esa Tammelin
Director

THE OFFICE'S MANAGEMENT



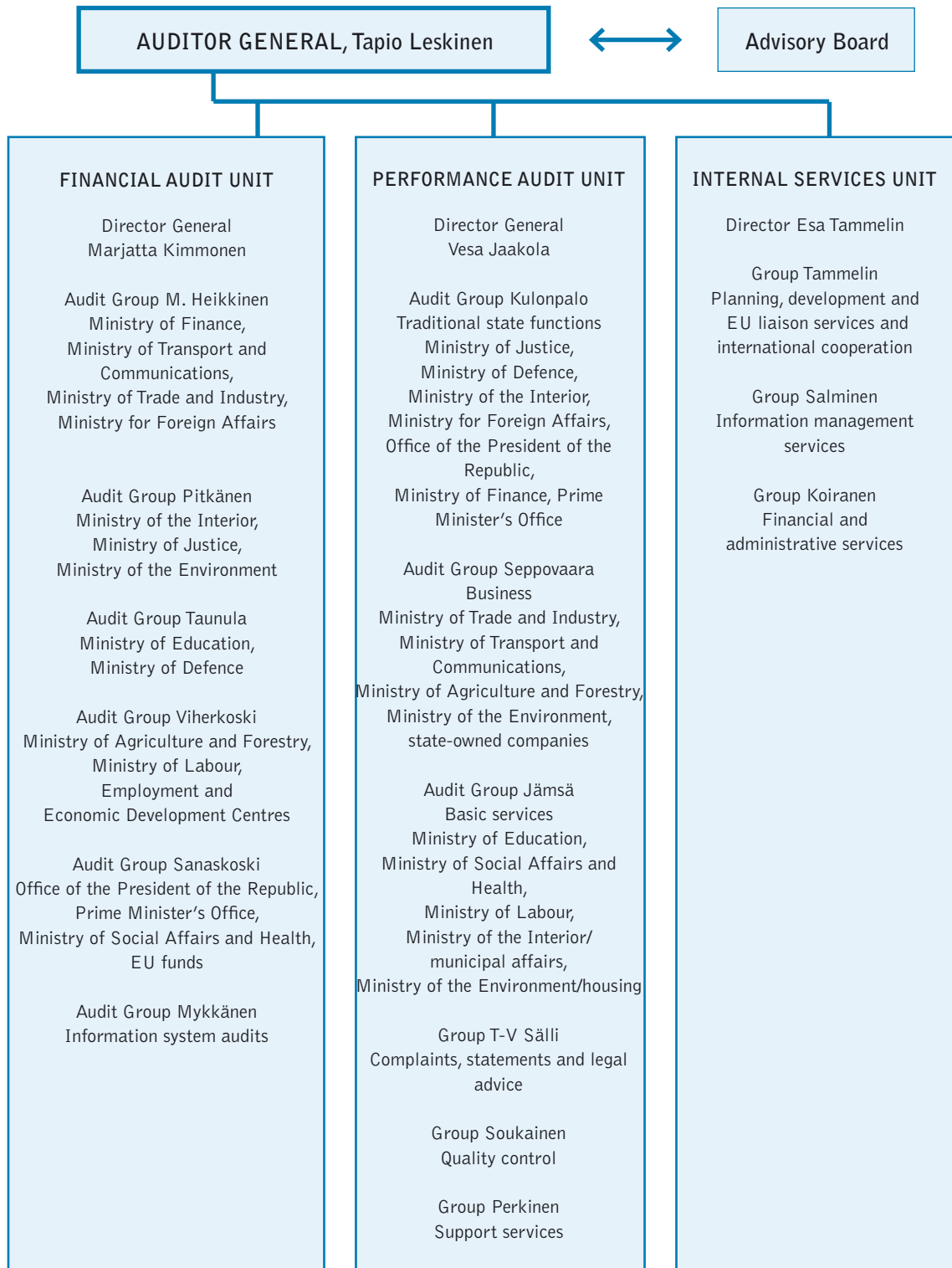
Director-General
Vesa Jatkola

Auditor General
Tapio Leskinen

Director-General
Marjatta Kimmonen

Director
Esa Tammelin

APPENDIX 1 • ORGANIZATION AND DIVISION OF TASKS



APPENDIX 2 • COMPLETED PERFORMANCES IN 2005

Financial audit

		Emergency Services Institute	191/53/04
		Border Guard	192/53/04
OFFICE OF THE PRESIDENT OF THE REPUBLIC		MINISTRY OF DEFENCE'S ADMINISTRATIVE SECTOR	
Office of the President of the Republic ¹	70/53/04	Ministry of Defence	193/53/04
		Defence Forces	194/53/04
		Defence Administration Building Department	195/53/04
PRIME MINISTER'S OFFICE		MINISTRY OF FINANCE'S ADMINISTRATIVE SECTOR	
Prime Minister's Office	171/53/04	Ministry of Finance	196/53/04
		Government Institute for Economic Research	197/53/04
MINISTRY FOR FOREIGN AFFAIRS' ADMINISTRATIVE SECTOR		State Treasury	198/53/04
Ministry for Foreign Affairs	172/53/04	National Board of Taxation	199/53/04
		Customs Service	200/53/04
MINISTRY OF JUSTICE'S ADMINISTRATIVE SECTOR		Central Statistical Office	201/53/04
Ministry of Justice	173/53/04		
Criminal Sanction Agency	174/53/04	MINISTRY OF EDUCATION'S ADMINISTRATIVE SECTOR	
		Ministry of Education	202/53/04
MINISTRY OF THE INTERIOR'S ADMINISTRATIVE SECTOR		National Board of Education	203/53/04
Ministry of the Interior	175/53/04	University of Helsinki	204/53/04
Directorate of Immigration	176/53/04	University of Joensuu	205/53/04
State Provincial Office of Åland	177/53/04	University of Jyväskylä	206/53/04
State Provincial Office of Southern Finland	178/53/04	University of Kuopio	207/53/04
State Provincial Office of Eastern Finland	179/53/04	University of Lapland	208/53/04
State Provincial Office of Lapland	180/53/04	University of Oulu	209/53/04
State Provincial Office of Western Finland	181/53/04	University of Tampere	210/53/04
State Provincial Office of Oulu	182/53/04	University of Turku	211/53/04
Population Register Centre	183/53/04	University of Vaasa	212/53/04
Helsinki Police Department	184/53/04	Åbo Akademi University	213/53/04
Central Criminal Investigation Police	185/53/04	Helsinki University of Technology	214/53/04
Mobile Police	186/53/04	Lappeenranta University of Technology	215/53/04
Security Police	187/53/04	Tampere University of Technology	216/53/04
Police Technology Centre	188/53/04	Helsinki School of Economics and Business Administration	217/53/04
Police School	189/53/04	Swedish School of Economics and Business Administration	218/53/04
Police College of Finland	190/53/04		

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