



Report of the National Audit Office to Parliament on the oversight of election campaign funding in the 2019 parliamentary elections



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PHOTOS
PAGE 8, GETTYIMAGES
PAGE 14, NATIONAL AUDIT OFFICE OF FINLAND
PAGE 20, ISTOCK

To Parliament

The National Audit Office has overseen compliance with the obligation to disclose election funding and election campaign costs in the 2019 parliamentary elections as laid down in the Act on a Candidate's Election Funding (273/2009).

Under section 10(3) of the Act on a Candidate's Election Funding, the National Audit Office shall submit to Parliament an election-specific report on the election funding disclosures it has received and on its work as the body overseeing compliance with the disclosure obligation (election funding oversight report).

Helsinki, 5 December 2019

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Main content

All persons subject to the disclosure obligation in the 2019 parliamentary elections have filed the election funding disclosure required under the Act on a Candidate's Election Funding.

The National Audit Office requested all disclosers to provide reports on the accuracy of the election funding disclosures. The purpose was to verify the information contained in the disclosures. As reports, the candidates were requested to provide the bank statements of the bank accounts they had used in their election campaigns. The reports submitted to the National Audit Office are secret information under section 24(15) of the Act on the Openness of Government Activities (621/1999).

When processing and verifying the disclosures, the National Audit Office asked 92 disclosers to supplement or correct their disclosures. The corrections were mainly related to more detailed itemisation of the funding.

The National Audit Office did not receive any complaints concerning the election funding disclosures of the 2019 parliamentary elections.

Based on the processing of the disclosures or the reports and supplementary information it received, the National Audit Office is not aware of any such matters on the basis of which it would have reasons to doubt the accuracy of the disclosures that it received.

Contents

1	Legislation applied to election funding disclosures and election funding oversight in the 2019 parliamentary elections	9
1.1	Persons subject to the disclosure obligation in the 2019 parliamentary elections	10
1.2	Information required in the election funding disclosure	10
1.3	Limitations on election campaign funding	11
1.4	Obligations and responsibilities of the actors defined in the Act on a Candidate's Election Funding	13
2	Oversight of election campaign funding as a task of the National Audit Office	17
2.1	Measures taken by the National Audit Office in connection with the 2019 parliamentary elections	18
2.2	The criteria applied to the oversight of the election funding disclosures in parliamentary elections	19
2.3	Limitations to the oversight powers	20
3	The disclosures received by the National Audit Office and the measures taken to oversee compliance with the disclosure obligation	23
3.1	Advance disclosures	23
3.2	Election funding disclosures	24
3.3	Requests for reports related to the election funding disclosures	25
3.4	Supplementing the election funding disclosures	26
3.5	Complaints concerning the election funding disclosures	26
3.6	Obligation to file a post-election report	26
3.7	General observations concerning the election funding disclosures	26
	Conclusions	29



1 Legislation applied to election funding disclosures and election funding oversight in the 2019 parliamentary elections

The purpose of the Act on a Candidate's Election Funding is to regulate the funding of political activities. According to the justification for the Act, the main aim of the regulation is to prevent corruption and ensure that the political system can rely on adequate resources. This helps to promote democracy and the trust in democracy.

According to the Constitutional Law Committee, open and honest elections are the cornerstone of a well-functioning Western democracy. It is essential to this openness that voters can find out from which sources political parties or other ideological groupings nominating candidates have received substantial funding for their campaigns. Strong economic dependency on a single donor may give rise to a suspicion that the donor may try to exert inappropriate influence on the policies of the political parties and groupings nominating the candidates (Report of the Constitutional Law Committee PeVM 2/2009 vp). The disclosure obligation increases the amount of publicly available information on the possible ties of the candidates to third parties. The disclosure obligation is also expected to limit the increase in the candidates' campaign costs.

When the Act on a Candidate's Election Funding was drafted, the aim was to find a balance between adequate regulation, the costs arising from the regulation and the inconvenience that it might cause. The oversight is based on an assumption that voters are able to assess the candidates correctly, provided that they have enough information on the candidates' ties to third parties and, for example, on their commitment to campaign limits in their campaigns. The aim was that election campaign funding issues should not divert too much attention from real election issues, make people unwilling to run for an office or unnecessarily interfere with fundraising. The Act does not contain any such reporting obligations that might actually become an obstacle to a candidacy.

The aim of the Act on a Candidate's Election Funding was to clarify the content of the election funding disclosure obligation. Considering the nature of political activities, it is not possible to have a piece of legislation that could anticipate all situations that may arise when it is applied in practice. The purpose of the Act is to have a disclosure system that is comprehensive enough and that

The Act on a Candidate's Election Funding provides a foundation for transparent election campaign funding

can still be complied with by all candidates without disproportionate efforts. The aim has been to make the disclosure system laid down in the Act as clear as possible to ensure the candidates' legal protection and the comparability of the disclosures.

1.1 Persons subject to the disclosure obligation in the 2019 parliamentary elections

Under the Act on a Candidate's Election Funding, the persons elected as members of the Finnish Parliament and alternate members appointed upon confirmation of the election results are subject to the disclosure obligation in parliamentary elections.

In the 2019 parliamentary elections, a total of 277 persons were subject to the disclosure obligation.

1.2 Information required in the election funding disclosure

Provisions on the minimum information required in the election funding disclosures of parliamentary elections are laid down in section 6 of the Act on a Candidate's Election Funding.

Election funding refers to the funding raised to cover the costs of a candidate's election campaign incurred no earlier than six months before the election day and no later than two weeks after the election day, irrespective of when such costs are paid. The parliamentary elections were held on 14 April 2019.

Each discloser was obliged to disclose their election campaign funding itemised as follows: 1) the candidate's own funds and loans that the candidate had taken out; 2) outside contributions received by the candidate, the candidate's support group or other entity established for the purpose of promoting the candidate.

In its report (PeVM 3/2010 vp.), the Constitutional Law Committee considered it necessary to emphasise that, under section 3(4) of the Act on a Candidate's Election Funding, the contributions received by a candidate, the candidate's support group and other entity operating exclusively for the purpose of promoting the candidate from a single donor are processed as one contribution. This clarification prevents a situation where considering the above-mentioned three parties as separate entities would make it possible to treble the maximum permitted contribution and,

Disclosers shall itemise the costs and funding of their election campaigns

The contributions received from a single donor are processed as one contribution

consequently, to bypass the upper limits applying to separately disclosed individual contributions.

Outside contributions shall be grouped into support received by the candidate and the candidate's support group as follows:

- private individuals
- companies
- political party
- registered associations of political parties
- other sources.

Money, goods, services or other similar gratuitous contributions shall also be disclosed. Ordinary voluntary work and ordinary free-of-charge services are not regarded as contributions under the Act. The disclosure obligation also covers contributions given by purchasing specific goods or services.

Election campaign costs are considered to refer to all such costs arising during the campaign that have the operational purpose of promoting the election of the candidate in the elections and that the candidate can influence.

Campaign costs are to be broken down into election campaign advertising in newspapers, free newspapers and magazines, in the radio, on television, in data networks and other communication media, outdoor advertising, purchasing of election newsletters, leaflets and other printed material, costs arising from the planning of advertising and election campaign rallies, as well as other expenditure.

For each contribution of at least €1,500, the discloser must disclose the value of the contribution and the name of the donor. All election campaign contributions received from a single donor are to be added up and disclosed as a single contribution.

1.3 Limitations on election campaign funding

Section 4 of the Act on a Candidate's Election Funding includes provisions on limitations on a candidate's election campaign funding. The limitations are further specified in an amendment to the Act (684/2010).

No candidate, their support group or other entity operating exclusively for the purpose of promoting the candidate may accept campaign contributions from donors that cannot be identified. However, this provision does not apply to contributions received from ordinary fundraising activities.

Contributions may not be accepted from donors that cannot be identified

No candidate, their support group or other entity operating exclusively for the purpose of promoting the candidate may accept direct or indirect contributions from a single donor in excess of €6,000. However, support provided by a political party or a registered association of a political party as referred to in the Act on Political Parties (10/1969) may exceed this amount, provided that the support does not include contributions from other donors in excess of the above amount.

A candidate, their support group and other entity operating exclusively for the purpose of promoting the candidate may accept foreign campaign contributions only from private individuals and international associations and foundations that promote the same ideology as the candidate.

In addition, no candidate, their support group or other entity operating exclusively for the purpose of promoting the candidate may receive election campaign contributions from the state, a municipality, a joint municipal authority, an unincorporated state enterprise, a municipal company, an association, institution or foundation operating under public law, or a company controlled by the state or a municipality as referred to in chapter 1, section 5 of the Accounting Act (1336/1997). However, this provision does not apply to ordinary hospitality.

The candidate, their support group and other entity operating exclusively for the purpose of promoting the candidate shall ensure that a paid advertisement that is part of an election campaign or intended to support it displays the payer of the advertisement. However, the name of a private individual may not be published without their explicit consent if the value of the advertisement they have paid for in parliamentary elections is less than EUR 1,500.

The National Audit Office is not responsible for overseeing compliance with the provisions concerning the limitations on a candidate's election funding laid down in section 4 of the Act on a Candidate's Election Funding. By overseeing the accuracy of the disclosures, the National Audit Office helps to ensure that the information contained in the disclosures is accurate in essential parts.

By contributing to the accuracy of the published disclosures, the National Audit Office aims to ensure that compliance with the provisions concerning the limitations on contributions laid down in section 4 of the Act on a Candidate's Election Funding is open for public inspection. Different types of reports are available on the website where the disclosures are published for viewing the information contained in the election funding disclosures.

The National Audit Office aims to ensure that compliance with the Act on a Candidate's Election Funding is open for public inspection

1.4 Obligations and responsibilities of the actors defined in the Act on a Candidate's Election Funding

The obligations and responsibilities of different actors are defined in the Act on a Candidate's Election Funding.

Discloser

Under the Act on a Candidate's Election Funding, the discloser is responsible for the content of the disclosure. The persons elected as members of the Finnish Parliament and alternate members appointed upon confirmation of the election results are subject to the disclosure obligation in parliamentary elections.

The National Audit Office

The task of the National Audit Office is to oversee compliance with the disclosure obligation. The aim of the National Audit Office is to ensure that the oversight system is as easy to use and self-guiding as possible.

On 14 October 2018, the National Audit Office adopted general guidelines on filing election funding disclosures in the 2019 parliamentary elections (249/40/2018). The National Audit Office also provides a continuous advisory service answering questions about the Act on a Candidate's Election Funding.

The National Audit Office verifies that all disclosers have filed the election funding disclosure referred to in the Act on a Candidate's Election Funding. If the disclosure is found to be inaccurate or incomplete, the National Audit Office may request the discloser to file a new disclosure, supplement the disclosure or provide information corroborating the accuracy or completeness of the disclosure. Such a request may be made only if the National Audit Office is not otherwise able to complete the oversight process concerning the discloser in question.

The National Audit Office may impose a penalty payment if the discloser fails to submit the statutory disclosure or if the disclosure is found to be manifestly inaccurate or incomplete in essential parts. The penalty payment applies only to a failure to file a disclosure or any manifest inaccuracy or incompleteness that concerns essential parts of the disclosure.

The National Audit Office oversees compliance with the disclosure obligation and provides advice and guidance

The National Audit Office may request the discloser to submit reports that may be necessary for the verification of the accuracy and completeness of the disclosure.

The National Audit Office publishes the disclosures it has received without delay and keeps an election funding disclosure register, in which the disclosures received are entered. In the publication system, anybody can view the information contained in the disclosures via a public data network.

The National Audit Office prepares an elections-specific report to Parliament on the disclosures it has received and its activities to oversee the disclosure obligation within eight months of the confirmation of the election results.

The National Audit Office publishes the disclosures it has received without delay

Ministry of Justice

Under the Act on a Candidate's Election Funding, the Ministry of Justice provides the National Audit Office with the necessary details from the candidate register. For this purpose, the Ministry of Justice sets up and maintains a national candidate register.

The Ministry of Justice serves as the highest election authority in the Finnish government.

The Ministry of Justice serves as Finland's highest election authority



2 Oversight of election campaign funding as a task of the National Audit Office

Under the Act on a Candidate's Election Funding, the National Audit Office shall oversee compliance with the disclosure obligation referred to and detailed in the Act on a Candidate's Election Funding. In practice, the National Audit Office oversees compliance with sections 5–8 of the Act. When carrying out its oversight task, the National Audit Office focuses on compliance with the disclosure obligation. The National Audit Office is not responsible for overseeing compliance with the other provisions of the Act.

The National Audit Office is responsible for ensuring that all persons obliged to file election funding disclosures under the Act on a Candidate's Election Funding file the disclosure laid down in the Act. For example, the limitations on a candidate's election campaign funding referred to in section 4 of the Act are outside the scope of the National Audit Office's oversight obligation as they fall under political responsibility.

Under the Act on a Candidate's Election Funding, the discloser is responsible for the content of the disclosure. The Act does not lay down any sanctions for filing an inaccurate disclosure. A penalty payment may only be imposed if, on the basis of its oversight, the National Audit Office considers that the disclosure obligation has not been met.

The National Audit Office does not have any statutory right to obtain any other information for election funding oversight than that referred to in the Act on a Candidate's Election Funding. The different aspects of a candidate's election campaign funding and the expenditure covered by the funding are outside the National Audit Office's sphere of responsibility, on which provisions are laid down in the Act on the National Audit Office (676/2000) and the Act on the Right of the National Audit Office to Audit Specific Credit Transfers between Finland and the European Communities (353/1995).

The discloser is responsible for the content of the disclosure

2.1 Measures taken by the National Audit Office in connection with the 2019 parliamentary elections

On 14 October 2018, the National Audit Office adopted general guidelines for filing election funding disclosures in the 2019 parliamentary elections. The guidelines are also available in the FINLEX database and at the website maintained by the National Audit Office at www.vaalirahoitusvalvonta.fi. The guidelines were sent to all registered parties before the elections.

The National Audit Office must keep the information related to the parliamentary elections available in the public data network for one year longer than the electoral term in question. All election funding disclosures and advance disclosures related to the parliamentary elections will remain publicly available online until 17 April 2024.

Instructions on filing an election funding disclosure are provided at the website for election funding oversight

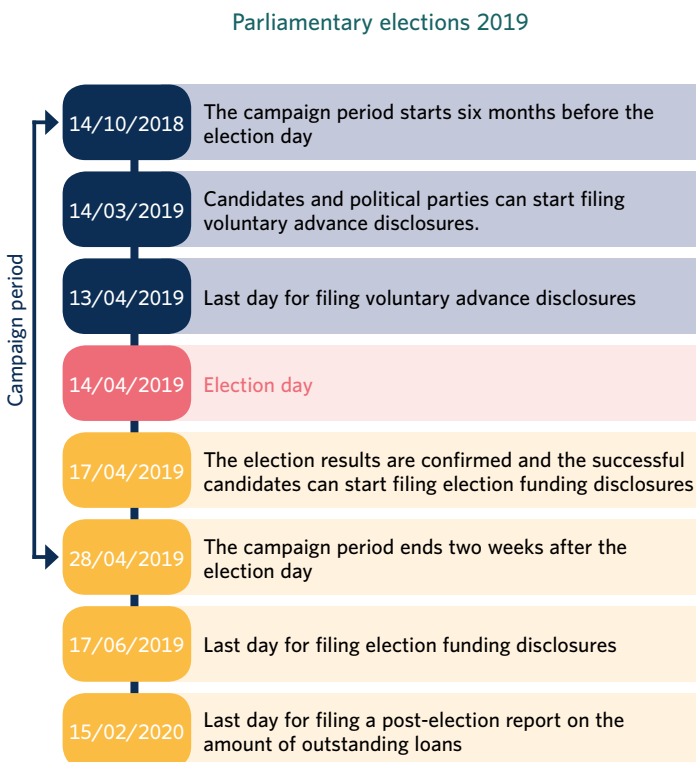


Figure 1: Timeline of the 2019 parliamentary elections

2.2 The criteria applied to the oversight of the election funding disclosures in parliamentary elections

The oversight activities of the National Audit Office included comparison of the information contained in the disclosures it had received with the information required under the Act on a Candidate's Election Funding. In accordance with the Act, the oversight was focused on ensuring that the disclosure obligation and the actual disclosure were formally correct. The National Audit Office also verified that the disclosures provided all the essential information required under the Act on a Candidate's Election Funding.

When overseeing the election funding disclosures related to the parliamentary elections, the National Audit Office verified the following:

- All disclosers had filed an election funding disclosure.
- The election funding disclosures had been filed by the disclosers referred to in the Act.
- All disclosers filed the election funding disclosure within the time prescribed in section 8(1) of the Act on a Candidate's Election Funding, i.e. within two months of the confirmation of the election results.

The National Audit Office also verified compliance with the following formal requirements related to the disclosure obligation:

- The disclosure included the candidate's full name, title and occupation or position, and the name of the political party that had nominated the candidate or, if the candidate had been nominated by a constituency association, this was stated in the disclosure.
- The disclosure indicated the total election campaign costs. The costs were broken down into election campaign advertising in the radio, on television, in newspapers, magazines and free newspapers, in data networks and other communication media, outdoor advertising, purchasing of election newsletters, leaflets and other printed material, planning of advertising, organisation of election campaign rallies and other expenditure.
- All election campaign funding was detailed in the disclosure and broken down into the candidate's own funds, and the contributions received by the candidate, the candidate's support group, or other entity operating exclusively for the purpose

All disclosers were requested to provide the bank statements of their campaign accounts for oversight purposes

of promoting the candidate. The contributions were grouped into support received from private individuals, companies, political parties, political party associations and other sources.

- The discloser had stated in the disclosure whether the campaign funding included contributions of at least EUR 1,500. If the discloser had received contributions of at least EUR 1,500, the donor had to be named.
- The election funding covered the costs of the election campaign.
- The disclosures did not contain any essential calculation errors or other technical errors.

The National Audit Office also verified the essential accuracy of the disclosures by requesting all disclosers to submit reports related to their disclosures. All disclosers were requested to provide bank statements of the bank accounts they had used in their election campaigns. They also enabled the National Audit Office to verify the contents of the disclosures.

2.3 Limitations to the oversight powers

In the 2019 parliamentary elections, the National Audit Office could, at its discretion and as part of its oversight task, request disclosers to provide additional information and reports so that it could verify the accuracy and completeness of the disclosures. However, the duty to provide information applies only to the discloser. The National Audit Office does not have the right to request reports or additional information from third parties. Thus, in practice, the National Audit Office does not have any right to demand or collect comparative data to verify the accuracy of the disclosures. This limits the oversight and the interpretation of its results essentially.

If the discloser fails to provide the requested information despite being requested to do so, the National Audit Office cannot oblige the discloser to do so under the Act on a Candidate's Election Funding.

The disclosers, the candidates and the candidates' support associations were not obliged to keep accounts of the costs and funding of their election campaigns. Moreover, the disclosers are not obliged to write down the costs and funding of their election campaigns. The National Audit Office is not authorised to audit, or in

a position to examine in any other manner, the internal control of the way in which the disclosers organise their campaign costs and funding, or the activities of the disclosers and the administration of their funding. Election campaigns also involve transactions that are not entered in the accounts, and the disclosures concerning them are partially based on estimates. The basis for the estimates have also been examined as part of the oversight.

It can be assumed that the disclosers occasionally misinterpret the Act on a Candidate's Election Funding and the guidelines issued, and make common human errors. These may include mis-estimating the values of non-monetary contributions. The donor may provide the discloser with inaccurate information concerning the value of the contribution, and the discloser may then report this value in the disclosure. It is therefore possible that there are slight inaccuracies in the election funding disclosures.



3 The disclosures received by the National Audit Office and the measures taken to oversee compliance with the disclosure obligation

In addition to provisions on the actual election funding disclosures, the Act on a Candidate's Election Funding includes provisions on voluntary advance disclosures. A candidate may file an advance disclosure containing a plan for the election campaign funding and campaign costs. The advance disclosure must be filed before the election day but not before the compilation of the master list of candidates.

3.1 Advance disclosures

In the parliamentary elections, the advance disclosures referred to in section 11 of the Act on a Candidate's Election Funding had to be filed with the National Audit Office by 13 April 2019.

A total of 1,172 candidates, i.e. 48% of all candidates, filed an advance disclosure on the costs and funding of their election campaigns. All advance disclosures filed by the deadline were published immediately. The National Audit Office received 99% of all advance disclosures in electronic form.

A total of 1,172 candidates filed an advance disclosure

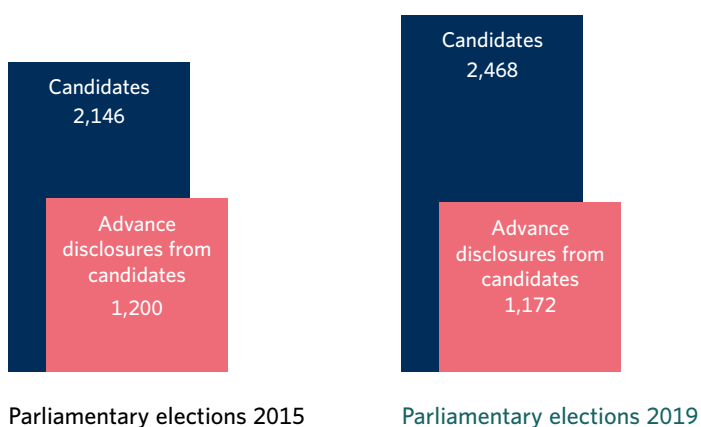


Figure 2: Trend in the filing of advance disclosures

Of all persons subject to the disclosure obligation, 153 (55%) filed an advance disclosure. In the 2015 parliamentary election, 152 persons subject to the disclosure obligation (56%) filed an advance disclosure. The advance disclosures of all persons subject to the disclosure obligation in the 2019 parliamentary election will be made available on the website until 17 April 2024.

Parliamentary elections 2019

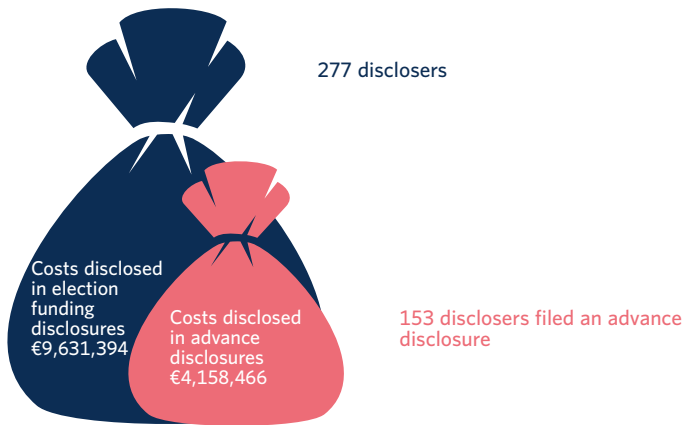


Figure 3: Costs disclosed in advance disclosures

The reliability of the advance disclosures can also be assessed on the basis of the election funding disclosures. It should be noted, however, that the advance disclosures are based on estimates and that the differences between the advance disclosure and the actual election funding disclosure vary case by case.

3.2 Election funding disclosures

The guidelines prepared by the National Audit Office were sent to all those subject to the disclosure obligation. The purpose of the guidelines was to ensure that the election funding disclosures filed with the National Audit Office meet the requirements laid down in the Act on a Candidate's Election Funding.

All persons obliged to file disclosures in the 2019 parliamentary elections filed the election funding disclosure referred to in the Act on a Candidate's Election Funding. Five disclosers filed the dis-

closure after the expiry of the time prescribed. Four of these five disclosers filed it on the day following the expiry of the time prescribed. A request to file the election funding disclosure was sent to one person subject to the disclosure obligation on 19 June 2019. This person filed the disclosure on 9 July 2019.

When receiving the disclosures, the National Audit Office aimed to verify that the information required under the Act on a Candidate's Election Funding was provided in all disclosures in a uniform manner.

The election funding disclosed by the disclosers covered the election campaign costs detailed in the disclosures. The disclosures had been drawn up with the accuracy required under the Act on a Candidate's Election Funding, and they contained the disclosers' statements on all matters that are essential in view of compliance with the Act on a Candidate's Election Funding. The election funding disclosures will remain available to the public until 17 April 2024.

The National Audit Office received 93% of all election funding disclosures in electronic form (83% in the 2015 parliamentary elections).

3.3 Requests for reports related to the election funding disclosures

In order to verify the accuracy of the election funding disclosures related to the parliamentary elections, the National Audit Office requested all disclosers to provide the bank statements of the bank accounts they had used in their election campaigns. The main purpose was to ensure that the contributions received from outside donors had been entered correctly in the election funding disclosures.

With the exception of one discloser, all disclosers provided the additional reports requested by the National Audit Office. The election funding disclosure of this discloser was found to be formally correctly prepared. However, the National Audit Office was unable to verify the contents of the disclosure.

On the basis of the additional reports received, the National Audit Office was able to verify that the transactions reported on had also been properly entered in the election funding disclosures. If it was considered necessary on the basis of the additional reports received, the disclosers were requested to supplement their disclosures.

With the exception of one discloser, all disclosers submitted the requested additional reports

3.4 Supplementing the election funding disclosures

When processing the disclosures and verifying them based on the additional reports provided by the disclosers, the National Audit Office requested 92 disclosers to supplement or correct their disclosures. The corrections were mainly related to specifying the funding information provided in the election funding disclosures.

92 disclosers were requested to supplement or correct their disclosures

3.5 Complaints concerning the election funding disclosures

The National Audit Office has not received any complaints concerning the election funding disclosures in connection with the 2019 parliamentary elections.

3.6 Obligation to file a post-election report

If a candidate, their support group or other entity operating exclusively for the purpose of promoting the candidate has taken out a loan to cover their election campaign costs in parliamentary elections or European Parliamentary elections, the discloser shall provide the National Audit Office with details of the loan amount and support received for repaying the loan if the value of the support is at least 1,500 euros (post-election report). The report shall be submitted per calendar year during the loan period in the parliamentary term to which the disclosure obligation relates.

A total of 33 disclosers are obliged to file a post-election report for the 2019 parliamentary elections. The first post-election report must be submitted in February 2020.

A total of 33 disclosers must file a post-election report

It is pointed out that the National Audit Office has received all post-election reports for the 2015 parliamentary elections in compliance with the Act on a Candidate's Election Funding.

3.7 General observations concerning the election funding disclosures

On the basis of the election funding disclosures and the additional reports received, the National Audit Office found that candidates in the 2019 parliamentary elections had received contributions from donors from whom they are not allowed to receive contributions under section 4 of the Act on a Candidate's Election Funding. The cases identified in the oversight did not exceed the limit (in euro terms) after which the contribution and the donor must be specified in the election funding disclosure.

The oversight also revealed that the amount of support received from a single donor exceeded the maximum set by legislation, i.e. €6,000.

As regards the cases referred to above, it must be stated that the oversight task of the National Audit Office does not cover the provisions of section 4 of the Act on a Candidate's Election Funding on limitations on candidates' election campaign funding.

When the election funding disclosures are examined, it can be noted that there are vast differences between the campaign costs of the disclosers. According to the disclosures, the largest amount spent on the campaign in the parliamentary elections was €115,547, while the smallest amount was €308. Based on the election funding disclosures of all disclosers, the campaign cost average was about €34,770 (€35,555 in the 2015 parliamentary elections). Correspondingly, based on the election funding disclosures, the election campaign costs in the 2019 parliamentary elections totalled €9,631,394 (€9,706,587 in the 2015 parliamentary elections).

According to the election funding disclosures, the disclosers received a total of €6,076,527 in outside contributions to the election campaign (€5,491,743 in the 2015 parliamentary elections). The election funding disclosures show that there were substantial differences between the contributions received by the candidates.

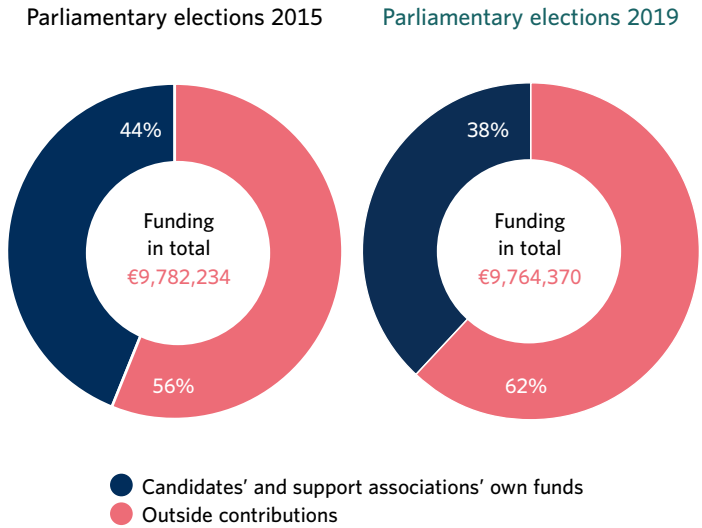


Figure 4: Candidates' own funds and outside contributions

Conclusions

All persons subject to the disclosure obligation in the 2019 parliamentary elections filed the election funding disclosure referred to in the Act on a Candidate's Election Funding. Under the Act on a Candidate's Election Funding, the discloser is always responsible for the accuracy of the election funding disclosure.

After processing the disclosures and the reports and supplementary information provided, the National Audit Office is not aware of any matters on the basis of which it would have any reason to doubt the accuracy of the disclosures filed.



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