



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



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To Parliament

The National Audit Office has overseen compliance with the obligation to disclose election funding and election campaign costs in the 2019 European Parliament 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 must submit to Parliament an election-specific report on the election funding disclosures that it has received and on its work as the body overseeing compliance with the disclosure obligation (election funding oversight report).

Helsinki, 29 January 2020

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Main content

All persons subject to the disclosure obligation in the 2019 European Parliament 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. The candidates were requested to provide the reports in the form of 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 requested 14 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 European Parliament 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 filed.

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1 Legislation applied to election funding disclosures and election funding oversight in the 2019 European Parliament 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 is to clarify the content of the election funding disclosure obligation. Because of the nature of political activities, it has not been 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

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

to have a disclosure system that is comprehensive enough and that 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 European Parliament elections

Under the Act on a Candidate's Election Funding, the persons subject to the disclosure obligation in the European Parliament elections are the person elected as a member of the European Parliament, the alternate member appointed upon confirmation of the election results and the candidate following the alternate member in the name list referred to in section 91 of the Election Act (714/1998).

The concept of disclosure obligation in the European Parliament elections was expanded on 1 January 2016. The disclosure obligation was then expanded to cover a second alternate member. The related Government proposal (HE 73/2015) pointed out that persons other than the first alternate members had become members of the European Parliament in the middle of the parliamentary term, and these persons had not been obliged to file an election funding disclosure. The changes made to the disclosure obligation improved the transparency of election funding.

In the 2019 European Parliament elections, a total of 27 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 European Parliament 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 European Parliament elections were held on 26 May 2019.

Disclosers shall itemise the costs and funding of their election campaigns

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, 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, magazines and free newspapers, 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.

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

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 €10,000 in European Parliament elections. 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 European Parliament elections is less than €1,500.

Contributions may not be accepted from donors that cannot be identified

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 obliged to file an election funding disclosure in European Parliament elections are the person elected as a member of the European Parliament, the alternate member appointed upon confirmation of the election results and the candidate following the alternate member in the name list referred to in section 91 of the Election Act (the second alternate member).

National Audit Office of Finland

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 December 2018, the National Audit Office adopted general guidelines on filing election funding disclosures in the 2019 European Parliament elections (289/40/2018). 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 oversees compliance with the disclosure obligation and provides advice and guidance

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 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 that 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 (see section 1.3 above) 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 election funding 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 forms of a candidate's election campaign funding and the expenditure covered by the funding are outside the National Audit Office's mandate, 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 election funding disclosure

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

On 14 December 2018, the National Audit Office approved general guidelines for filing election funding disclosures in the 2019 European Parliament elections. The guidelines are also available in the FINLEX database and on 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 European Parliament elections available in the public data network for one year after the end of the electoral term in question. All election funding disclosures and advance disclosures related to the 2019 European Parliament elections will remain publicly available online until 29 May 2025.

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

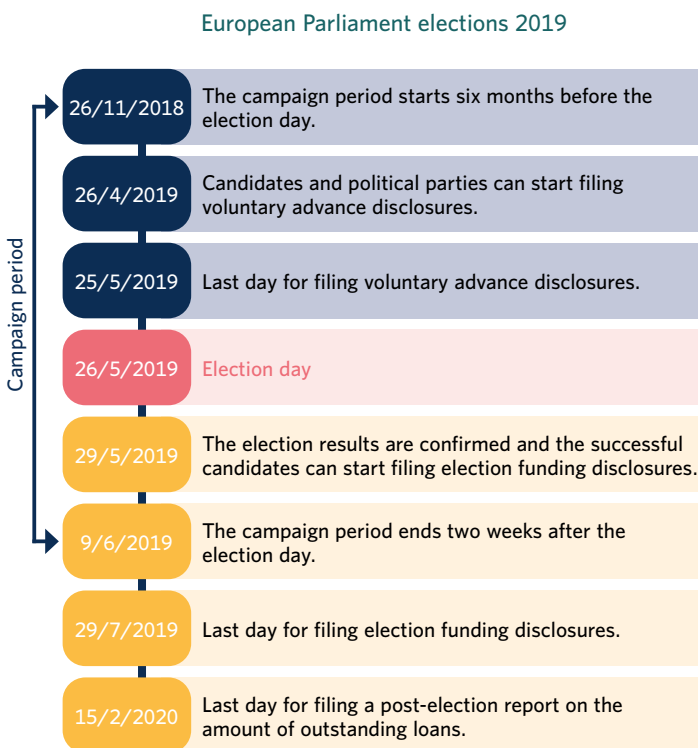


Figure 1: Timeline of the 2019 European Parliament elections

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

As part of its oversight activities, the National Audit Office compared 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 European Parliament 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 newspapers, magazines and free newspapers, in the radio, on television, and 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 €1,500. If the discloser had received contributions of at least €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. The bank statements also enabled the National Audit Office to verify the contents of the disclosures filed.

2.3 Limitations to the oversight powers

In the 2019 European Parliament elections, the National Audit Office could, at its discretion and as part of its oversight, request disclosers to provide additional information and reports so that it could verify the accuracy and completeness of the disclosures. However, the obligation to provide the information only applies to the person subject to the disclosure obligation. 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 disclosers' campaign costs and funding, or the disclosers' activities 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 misestimating 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. Before the election day, a candidate may file an advance disclosure containing a plan for the election campaign funding and campaign costs. However, the advance disclosure cannot be filed until the master list of candidates has been compiled.

3.1 Advance disclosures

In the European Parliament 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 26 May 2019.

A total of 88 candidates, i.e. 33 % 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.

A total of 88 candidates filed an advance disclosure

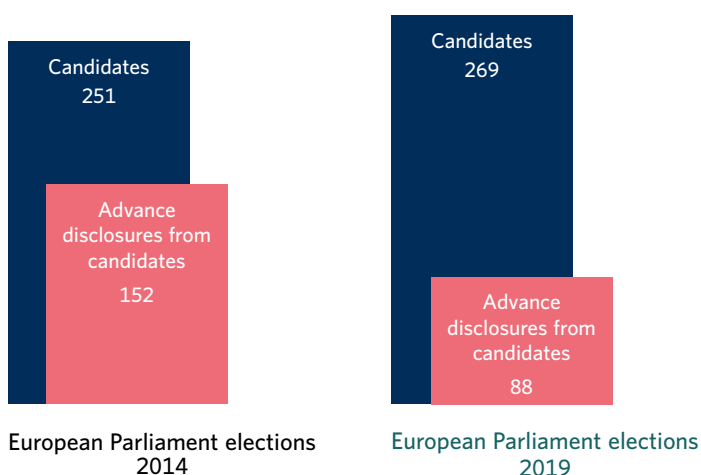


Figure 2: Trend in the filing of advance disclosures

Of all persons subject to the disclosure obligation, 8 (30%) filed an advance disclosure. In the 2014 European Parliament elections, the number of persons subject to the disclosure obligation who filed an advance disclosure was 13 (65%). All advance disclosures related to the 2019 European Parliament elections will remain publicly available online until 29 May 2025.

European Parliament elections 2019

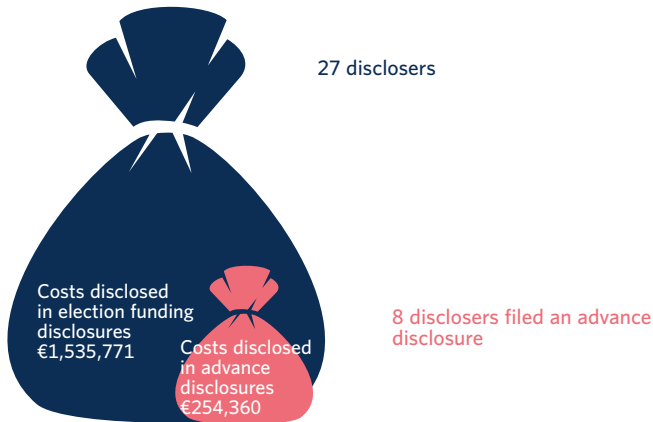


Figure 3: Costs disclosed in advance disclosures

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 European Parliament elections filed the election funding disclosure referred to in the Act on a Candidate’s Election Funding. Two disclosers filed the disclosure after the expiry of the time prescribed, both on the day following the expiry of the time prescribed.

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 29 May 2025.

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 European Parliament 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.

All disclosers submitted the additional reports requested by the National Audit Office.

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.

All disclosers submitted the additional reports requested

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 14 disclosers to supplement or correct their disclosures. The corrections were mainly related to specifying the funding information provided in the election funding disclosures.

14 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 European Parliament 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 Parliament 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 (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.

Two disclosers are obliged to file a post-election report for the 2019 European Parliament elections. The first post-election report must be submitted in February 2020.

Two disclosers must file a post-election report

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 European Parliament 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. In its oversight, the National Audit Office found one case that exceeded the limit (in euro terms) after which the contribution and the donor must be specified in the election funding disclosure.

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 big differences between the campaign costs of the disclosers. According to the election funding disclosures related to the European Parliament elections, the largest amount spent on a campaign was €203,785 and the smallest €542. Based on the election funding disclosures of all disclosers, the campaign cost average was about €56,880 (€68,771 in the 2014 parliamentary elections). Correspondingly, based on the election funding disclosures, the election campaign costs in the 2019 European Parliament elections totalled €1,535,771 (€1,375,422 in the 2014 European Parliament elections).

According to the election funding disclosures, the disclosers received a total of €936,732 in outside contributions to their election campaigns (€940,287 in the 2014 European Parliament elections). The election funding disclosures show that there were also substantial differences between the outside contributions received by the disclosers.

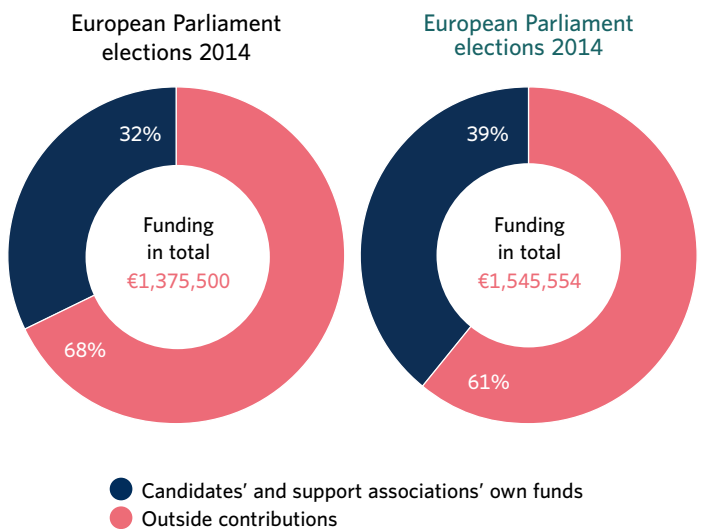


Figure 4: Candidates' own funds and outside contributions

Conclusions

All persons subject to the disclosure obligation in the 2019 European Parliament elections filed the statutory election funding disclosure. 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 additional 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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