

# Report of the National Audit Office on the oversight of election campaign funding in the 2021 municipal elections



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NATIONAL AUDIT OFFICE'S REPORTS TO PARLIAMENT

R 4/2022 VP





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oversight of election campaign funding in the  
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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 2021 municipal 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 that it has received and on its work as the body overseeing compliance with the disclosure obligation (report on the oversight of election campaign funding).

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# Main content



All persons subject to the disclosure obligation in the 2021 municipal elections have 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.

The National Audit Office obliged a total of 26 disclosers to submit their election funding disclosure on pain of a fine.

The National Audit Office has received one anonymous complaint concerning the election funding disclosures of the 2021 municipal elections.

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.



# 1 Legislation applied to election funding disclosures and election funding oversight in the 2021 municipal 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 promotes democracy and trust in it.

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 the sources from which 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 candidates' possible ties to third parties. The disclosure obligation is also expected to curb an increase in candidates' campaign costs.

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

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





Disclosers shall itemise the costs and funding of their election campaigns.

The aim of the Act on a Candidate's Election Funding was to clarify the content of the election funding disclosure obligation. In view of the nature of political activities, it was not possible for the Act to anticipate all situations that may arise in its application. The Act aims at a disclosure system that is sufficiently comprehensive and that can be complied with by all candidates without unreasonable efforts. To ensure the candidates' legal protection and the comparability of the disclosures, the Act has aimed at a disclosure system that is as clear as possible.

## 1.1 Persons obliged to file election funding disclosures in the 2021 municipal elections

According to the Act on a Candidate's Election Funding, the disclosure obligation in municipal elections applies to those elected as council members or alternate members. In the 2021 municipal elections, the obligation to file election funding disclosures applied to a total of 17,395 candidates.

## 1.2 Information to be included in the election funding disclosure

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

Election campaign 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 municipal elections were held on 13 June 2021.

According to the Act on a Candidate's Election Funding, a candidate whose funding in municipal elections remains below EUR 800 is not obligated to disclose their itemised campaign costs or campaign funding. However, such candidates shall submit a written assurance that their election campaign funding, and thus their campaign costs, did not exceed the limit of EUR 800. All candidates whose funding amounts to at least EUR 800 shall file a complete election funding disclosure.



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

Each discloser shall provide an itemised disclosure of their election campaign funding as follows: 1) the candidate's own funds and loans that they have taken out; and 2) any outside contributions received by the candidate, their support group or other entity established for the purpose of promoting the candidate.

In its report (PeVM 3/2010 vp), the Constitutional Law Committee emphasises that under section 3(4) of the Act on a Candidate's Election Funding, the contributions received from a single donor by a candidate, the candidate's support group and other entities operating exclusively for the purpose of promoting the candidate must be considered as one contribution. The aim of this clarification is to prevent the possibility of tripling the maximum of permissible contributions and circumventing the upper limits applied to individual, separately disclosed contributions by regarding the above three entities as separate.

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.

The contributions to be disclosed include money, goods, services or other similar gratuitous contributions. 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 the operational purpose of which is to promote the election of the candidate in the elections and which can be influenced by the candidate.

Campaign costs shall 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.



Contributions may not be accepted from donors that cannot be identified.

For each contribution of at least EUR 800, the discloser shall 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.

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.

In municipal elections, no candidate, their support group or other entity operating exclusively for the purpose of promoting the candidate may accept direct or indirect campaign contributions from a single donor in excess of EUR 3,000. 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.

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 wellbeing services county, a wellbeing consortium, a municipality, a joint municipal authority, an unincorporated state, municipal or county enterprise, 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 National Audit Office aims to ensure that compliance with the Act on a Candidate's Election Funding is open for public inspection.

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 the 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 municipal elections is less than EUR 800.

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. However, by overseeing the accuracy of the disclosures, the National Audit Office helps to ensure that the information contained in the disclosures is essentially accurate.

By contributing to the accuracy of the published disclosures, the National Audit Office aims to ensure that citizens can examine compliance with the provisions concerning the limitations on contributions laid down in section 4 of the Act on a Candidate's Election Funding. The different reports available on the website where the disclosures are published enable citizens to view the information contained in the election funding disclosures.

## 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 their disclosure. In municipal elections, the disclosure obligation applies to those elected as council members or alternate members.

The discloser shall file the election funding disclosure with the National Audit Office within two months of the confirmation of the election results.

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



### 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



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

to use and self-guiding as possible.

On 29 March 2021, the National Audit Office adopted general guidelines on filing election funding disclosures in the 2021 municipal elections (250/40/2020). The National Audit Office also provides a continuous advisory service answering queries about the Act on a Candidate's Election Funding.

The National Audit Office verifies that all persons subject to the disclosure obligation 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 only made if the National Audit Office is otherwise unable to complete the oversight process concerning the discloser in question.

The National Audit Office may impose a conditional fine 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 conditional fine 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 information 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 the 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.

## 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.





## 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.

The discloser is responsible for the content of their election funding disclosure.



Under the Act on a Candidate's Election Funding, the discloser is responsible for the content of their election funding disclosure. The Act does not lay down any sanctions for filing an inaccurate disclosure. A conditional fine 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, which is 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).



Guidelines for filing an election funding disclosure are provided on the website of the election funding oversight.

## 2.1 Measures taken by the National Audit Office in connection with the 2021 municipal elections

On 29 March 2021, the National Audit Office adopted general guidelines for filing election funding disclosures in the 2021 municipal elections. The guidelines are also available in the FINLEX database and on the website maintained by the National Audit Office at [www.vaalirahoitusvalvonta.fi](http://www.vaalirahoitusvalvonta.fi).

The guidelines were sent to all registered parties before the elections.

The National Audit Office shall keep the information related to the municipal 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 municipal elections will remain publicly available online until 16 June 2026.

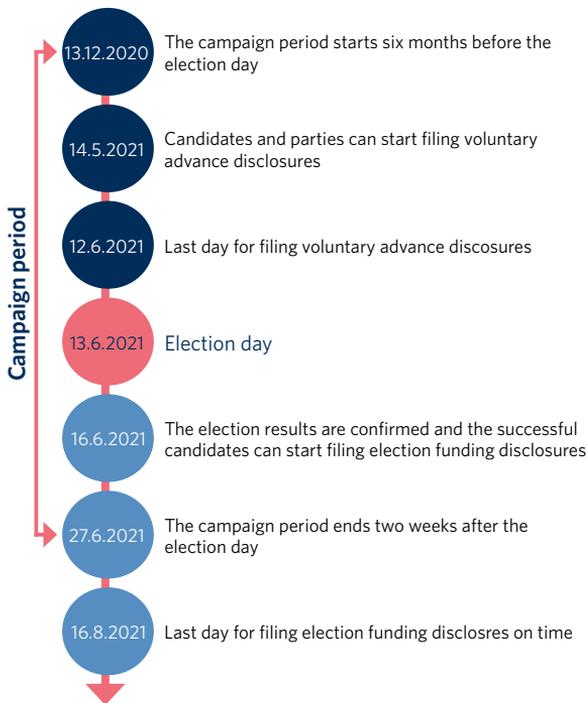


Figure 1: Timeline of the 2021 municipal elections

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

The oversight activities of the National Audit Office in the municipal elections 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 compliance with the disclosure obligation and the formal correctness of the disclosure. 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 municipal elections, the National Audit Office verified that:

- 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 had 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 an indication that the candidate had been nominated by a constituency association.
- The discloser had submitted a written assurance that the total sum of their election campaign funding remained below EUR 800. If the discloser's election campaign funding amounted to at least EUR 800, they were obligated to file a complete election funding disclosure.
- The complete 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 complete disclosure and broken down into the candidate's own funds, and contributions received by the candidate, the candidate's support group or other entity operating exclusively for the purpose 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 800. If the discloser had received contributions of at least EUR 800, the donor had to be named.
- The election campaign funding covered the expenditure arising from the election campaign.
- The disclosures did not contain any essential calculation errors or other technical errors.

## 2.3 Limitations to the oversight powers

In the 2021 municipal 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 constitutes an essential restriction to the oversight and the interpretation of the results of the oversight.

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 are not obliged to keep accounts of the costs and funding of their election campaigns. Moreover, the disclosers are not obliged to note 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, the activities of the disclosers, or the administration of their funding. Election campaigns also involve transactions that are not entered in the accounts, and in these cases the disclosures are partially based on estimates.

The disclosers may misinterpret the Act on a Candidate's Election Funding and the guidelines issued and make common human errors. For example, a discloser may estimate the value of non-monetary support received incorrectly. The discloser may also receive inaccurate information from the donor on the value of the contribution, which the discloser then reports in the disclosure. It is therefore possible that some inaccuracies remain 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 shall be filed before the election day but not before the compilation of the master list of candidates.

## 3.1 Advance disclosures

In the municipal 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 12 June 2021.

A total of 7,739 candidates, i.e. 22% 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.

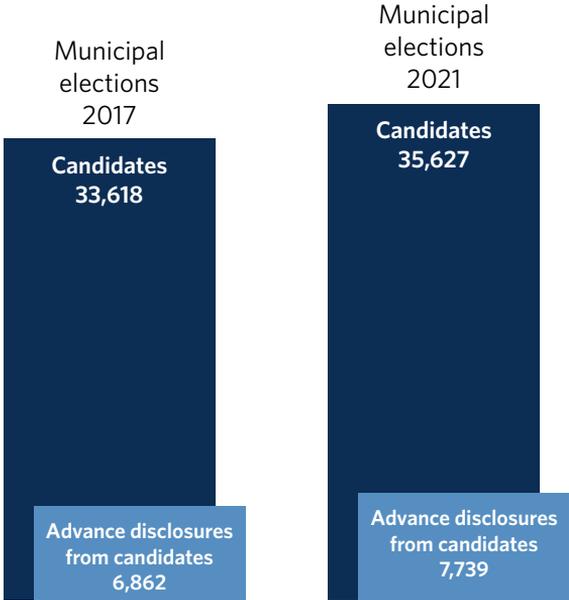


Figure 2: Advance disclosures in the 2017 and 2021 municipal elections

Of all the persons subject to the disclosure obligation, 3,558 (20%) filed an advance disclosure. In the 2017 municipal elections, 3,372 persons subject to the disclosure obligation (19%) filed an advance disclosure. The advance disclosures of all persons subject to the disclosure obligation in the 2021 municipal elections will be kept available on the website until 16 June 2026.

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: 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.

In the 2021 municipal elections, a total of 15,034 disclosers filed their disclosures with the National Audit Office by the deadline of 16 August 2021, which means that 86% of the disclosers filed the disclosure by the deadline, whereas 2,361 disclosers failed to file the disclosure by the deadline. In the 2017 municipal elections, 2,083 disclosers failed to file the disclosure by the deadline.

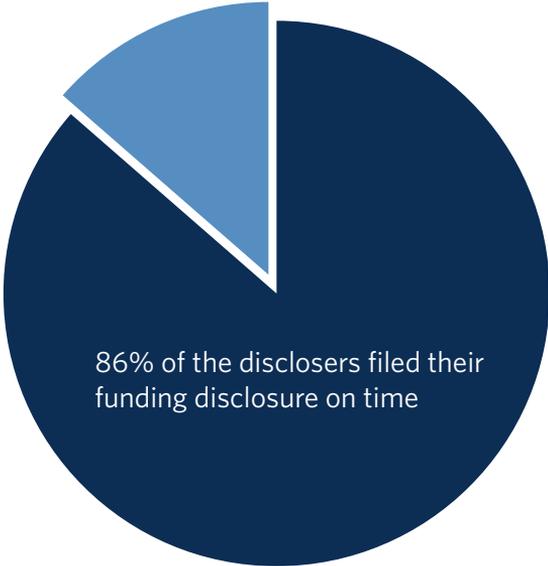


Figure 3: Compliance with the deadline in the 2021 municipal elections

Some of the disclosers filed their disclosure after the deadline but before the first reminder was sent on 23 August 2021.

### 3.3 Reminders of filing the election funding disclosure

The first reminder of filing the election funding disclosure was sent to 2,001 disclosers. The deadline set in the reminder for filing the disclosure was 17 September 2021.

As a result of the first reminder, a total of 1,409 election funding disclosures were filed with the National Audit Office by the deadline. A second reminder was sent to the disclosers who had not filed their election funding disclosure after the first reminder. The second reminder was sent to 592 disclosers.

The second reminder was sent on 20 September 2021, and 15 October 2021 was set as the new deadline for filing the disclosure.

### 3.4 Imposition of a conditional fine for failure to file the election funding disclosure

After the deadline given in the second reminder, i.e. 15 October 2021, had expired, some of the disclosers still had not filed the statutory election funding disclosure with the National Audit Office. The situation was deemed to meet the prerequisites laid down in section 10(2) of the Act on a Candidate's Election Funding in such a manner that the National Audit Office was entitled to require these disclosers to file their disclosures on pain of a conditional fine. At this stage, the missing disclosures became subject to the procedure laid down in the Act on Conditional Fines (1113/1990).

Before the imposition of a conditional fine, the disclosers were offered an opportunity to provide an explanation (hearing of the interested party). A total of 231 disclosers were sent a notification of the process stage related to the imposition of a conditional fine and of the opportunity to provide an explanation. These notifications were delivered by bailiffs. The bailiffs were unable to reach thirteen disclosers, and the letters sent to them were returned to the National Audit Office undelivered. A second attempt was made to deliver the hearing letter to these disclosers by bailiffs.

The first conditional fines for failure to file the election funding disclosure were imposed on 25 November 2021 on a total of 26 disclosers. The conditional fine amounted to EUR 5,000. The conditional fine process was hampered by the fact that the bailiffs were unable to reach all of the disclosers despite several attempts. The National Audit Office deemed that it was not possible to proceed to the next stage of the conditional fine process without verifiable service of the notification.

Amendment 1689/2015 to the Act on a Candidate's Election Funding was clearly necessary. According to the amendment, the oversight by the National Audit Office ends eight months after the confirmation of the election results. However, this deadline does not prevent the National Audit Office from completing any oversight activities started before the deadline. Therefore, it is not necessary to discontinue the process when this report is submitted to Parliament.

By the time this report was submitted, all the persons obliged to file election funding disclosures in the 2021 municipal elections had filed the disclosure referred to in the Act on a Candidate's Election Funding.

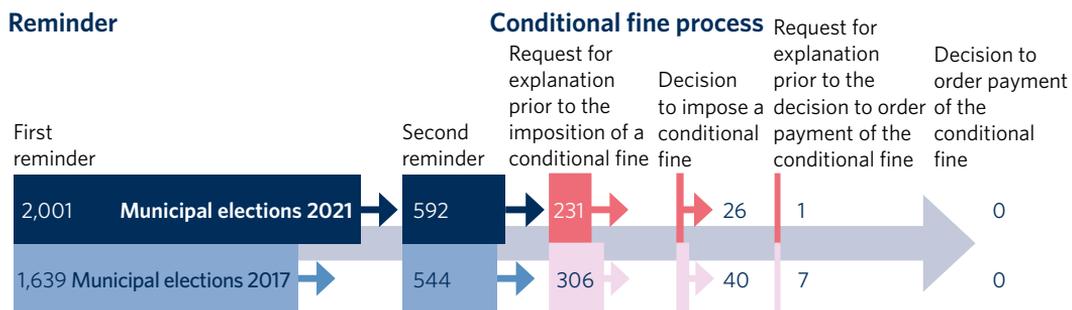


Figure 4: Reminders and hearings in 2017 and 2021

### 3.5 Supplementing the election funding disclosures

The National Audit Office has checked the election funding disclosures filed continuously when processing them and based on the additional information provided by the disclosers.

A total of 653 disclosures were supplemented or edited after the initial filing.

### 3.6 Complaints concerning the election funding disclosures

The National Audit Office has received one anonymous complaint concerning the election funding disclosures of the 2021 municipal elections. Based on the complaint, the National Audit Office requested and received an explanation from the discloser concerned, and no further action was warranted. 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.

### 3.7 General observations concerning the election funding disclosures

Based on the election funding disclosures, the total amount of election campaign funding used for the 2021 municipal elections increased from the 2017 municipal elections. According to the disclosures, the funding in the 2021 municipal elections totalled EUR 7.9 million (EUR 6.7 million in the 2017 municipal elections).

According to the election funding disclosures, the disclosers received a total of EUR 2.8 million in outside contributions to their election campaigns in the 2021 municipal elections (EUR 2.2 million in the 2017 municipal elections). According to the disclosures, the campaigns continued to be mostly funded by the candidates' and their support groups' own funds.

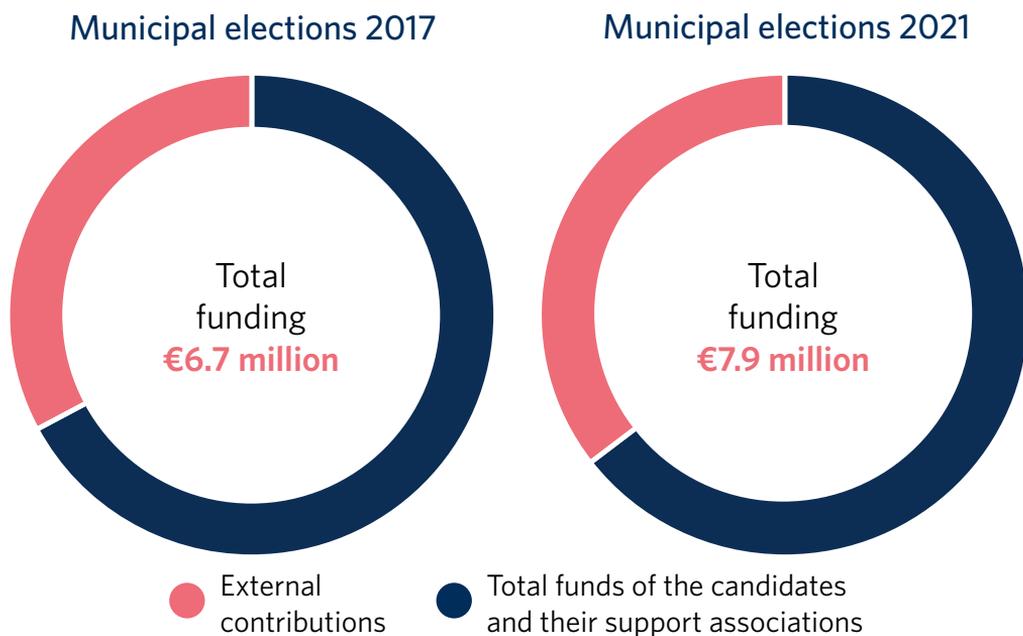


Figure 5: Candidates' and their support associations' own funds, and outside contributions

According to the Act on a Candidate's Election Funding, a discloser in municipal elections can submit a written assurance if their election campaign funding remains below EUR 800. It is also possible to submit a complete election funding disclosure in such a case.

In the 2021 municipal elections, a total of 13,380 disclosers submitted a written assurance.

In addition to these, based on the complete election funding disclosures, the funding remained below EUR 800 in 1,522 election campaigns.

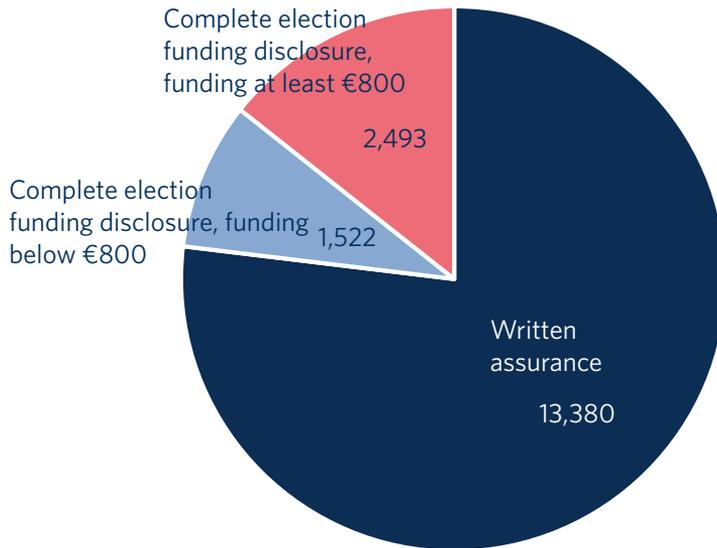


Figure 6: Written assurances and detailed itemisations

Based on the election funding disclosures received by the National Audit Office, the amount of support received from a single donor in the 2021 municipal elections exceeded the maximum set by legislation, i.e. EUR 3,000 in municipal elections.

Regarding the above, it is pointed out 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, which concern the limitations on candidates' election campaign funding.





## 4 Conclusions



By the time this report is submitted, all the persons obliged to file election funding disclosures have filed the disclosure referred to in the Act on a Candidate's Election Funding. The number of persons subject to the disclosure obligation in the 2021 municipal elections was 17,395. 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 additional 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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