

Final accounts of the National Audit Office 2021





Final accounts of the National Audit Office 2021

197th year of operation

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1 Review of operations



The National Audit Office of Finland (NAOF) is Finland's Supreme Audit Institution, and its position is laid down in section 90 of the Constitution of Finland. It operates in affiliation with Parliament and audits the legality and appropriateness of the state's financial management and compliance with the state budget. The NAOF also monitors fiscal policy and oversees election campaign and political party funding.

The National Audit Office performs the audit task laid down for it in the Constitution of Finland by conducting financial audits, compliance audits, performance audits, fiscal policy audits, and multi-type audits combining the above audit methods in such a manner that the state's financial management is audited in accordance with good auditing practice. The tasks are laid down in more detail in the Act on the National Audit Office (676/2000) and the Act on the Right of the National Audit Office to audit certain Credit Transfers between Finland and the European Communities (353/1995).

There are provisions on fiscal policy monitoring in the Act on the implementation of the Treaty on Stability, Coordination and Governance in the Economic and Monetary Union, the implementation of Treaty provisions of a legislative nature as well as requirements concerning multi-annual budgetary frameworks (869/2012) and the Act on the National Audit Office (amended by Act 870/2012). Under the European Union law, the fiscal policy monitoring task is based on the Stability and Growth Pact and the European Union legislation (Budgetary Frameworks Directive 2011/85/EU and the Regulation on Monitoring Draft Budgetary Plans [EU] 473/2013).

Under the Act on a Candidate's Election Funding (273/2009), the National Audit Office is responsible for overseeing compliance with the obligation to disclose information about election campaign funding, making the funding disclosures available to the public, and checking the disclosures. Under the Act on Political Parties (10/1969, amended by act 683/2010), the NAOF is responsible for overseeing that the activities of a political party, an entity affiliated to a party, and an association referred to in the grant decision comply with the provisions concerning the support received by political parties, the disclosure of election campaign costs and funding, and the preparation and submission of related documents and information.

Under the Treaty on the Functioning of the European Union, the National Audit Office is a national audit body which acts in cooperation with the European Court of Auditors (ECA) in the external control of the Union resources.

1.1 Review by the Auditor General: Safeguarding the basic task is important amid a crisis

The year 2021 was exceptional for the National Audit Office. In addition to the restrictions following the Covid-19 situation, the NAOF was subject to substantial external attention. The Parliamentary Audit Committee drew up an in-depth report on the NAOF's financial

management, the conclusions of which we tackled immediately. As a result of this, we have focused more closely on our financial management practices and on cost-awareness in our activities. At the end of June, Parliament decided in its plenary session to dismiss the then head of the Audit Office and Auditor General of Finland from her post. The situation has burdened the entire staff heavily. Therefore, we have selected human resources management as one of the key focus areas. Due to the situation, a considerable number of working hours were used for non-core activities in the first half of the year. Regardless of this, we were able to carry out our audit and monitoring activities almost as planned.

Confidence in the activities of the National Audit Office declined during the year. We felt it was necessary to assess our activities in order to restore and develop them. Our objective is to strengthen external confidence in the NAOF's role and also to ensure that the staff's internal unity is not shaken. The work to restore confidence began in late spring, and most efforts were made in the autumn. The recovery plan includes concrete measures to be taken in the core activities and communications as well as measures related to the NAOF's administration. We aim to set an example when carrying out our own activities. The work will continue under the leadership of the new Auditor General Sami Yläoutinen.

When planning the future activities of the National Audit Office, we have focused on safeguarding the resources required for our statutory core activities, i.e. audit and monitoring. To support this, we proposed a temporary increase in the human resources framework, which will be financed from appropriations earmarked for other operating expenses in the period 2023–2025. The increase is targeted at audit and monitoring activities. The central government perspective is always present in all audits, and the importance for central government finances as well as timeliness will continue to play a key role in directing our audit activities. During the year, we were able to carry out the audits included in our audit plan mainly on schedule despite the exceptional situation. We had to prioritize our development activities, and some development measures were postponed to the coming years. We also assessed the scope and forms of international cooperation, nevertheless recognizing its importance for the NAOF's activities in the future as well.

In 2019, the National Audit Office introduced a new management model, and in autumn 2021, we carried out a self-assessment of it. The self-assessment provided a basis for the internal reform of the organization and management model, which began in 2022. In addition, an external assessment of the fiscal policy monitoring function was carried out in 2021. On the basis of this assessment, we will further develop our activities to strengthen, for example, the independence of the function. However, due to the exceptional situation, we had to postpone the external international peer review of our audit activities which had been planned to start during the year. In 2021, we started to prepare for our new audit task in the wellbeing services counties.

Maintaining the basic activities in the demanding and exceptional situation in 2021 has required considerable flexibility from the staff, for which I would like to express my thanks. It has been necessary and valuable to review our practices and priorities and to identify development needs through dialogue. Based on this foundation, the National Audit Office will be able to focus increasingly on performing the tasks assigned to it in society.

1.2 Societal impact and cost-effectiveness

[The National Audit Office's strategy for 2019–2023](#) highlights the NAOF's societal impact. The NAOF supports Parliament in the exercise of its legislative, monitoring, and fiscal power. The National Audit Office targets its audit work in a timely manner at topics that are significant to central government finances. The aim is to ensure improvement of the cost-effectiveness of the state's financial management and enhancement of trust in the knowledge base of decision-making and in open, cost-effective, and sustainable operations of the Finnish central government. The NAOF carries out its audit and impact work in four impact areas:

In the impact area Sustainable General Government Finances, audits focus on ensuring the reliability of the knowledge base of fiscal policy, assessing the effectiveness and efficiency of fiscal policy steering instruments, the management of financial risks, and the management of central government tangible assets, with particular focus on the planning of lifecycle costs. The functioning of the ownership steering of state-owned companies is assessed particularly from the perspective of asset management and the organization of operations. The impact area is also responsible for monitoring and regulating the financing sector, which is relevant to the risks to central government finances. Fiscal policy monitoring is performed by a separate function, and it promotes responsible management of general government finances, ensures the functioning of rules-based fiscal policy, and contributes to the appropriateness of legislation.

The impact area Sustainable Governance and Public Administration provides information to support the development of public administration. The priorities of the impact area are a unified Government, the central government employer policy, the quality of legislation, and the implementation of sustainable development goals. These issues are examined from the perspectives of, for example, the steering systems, the implementation of the Government Programme, reforms of the central government, structural reforms and experiments in public administration, the reorganization of operations, and policy coherence.

In the impact area A Safe, Healthy and Affluent Society, the audit work centres around the social security benefit systems, health and social services, employment and entrepreneurship, continuous learning, research, development and innovation, and comprehensive security, which form the foundation of a welfare state. The audits assess the appropriateness and coordination of social security benefits and related services, as well as issues related to the measures to promote employment and economic growth. These areas are characterized by multi-channel financing, where the state is one of the key providers of financing. National steering plays a prominent role in the operating environment, while the results and societal impact are created regionally and locally.

In the impact area Information Governance, the audit work aims at ensuring that the state budget is complied with and that the state's financial management has effective internal control. The audits are directed at common information flows in the state's financial management, the reliability of central government data, the development of the cost-effectiveness of production, the development of State Group information, central government risk management and internal control, and compliance with the budget. The financial audits conducted in the impact area verify that the state budget is complied with and that the state's financial management complies with laws and regulations. The way the NAOF conducts financial audits has changed substantially during the last two years.

In addition to separate reports and audit reports, the National Audit Office reports on the findings and contents of its audit and monitoring activities in its annual report, which is published annually in September. More detailed information on the number of the NAOF's reports to Parliament and audit reports can be found in section 1.4.1.

To identify risks to general government finances as well as relevant and timely audit topics, the National Audit Office monitors the operating environment actively and has continuous interaction, for example, with the parliamentary committees and its other stakeholders. The NAOF has traditionally had close links with the parliamentary Audit Committee. The agency has also had active cooperation with the other parliamentary committees for instance by providing them regularly with information on its future activities. The number of requests for opinions varies annually, with statute drafting at its peak in the middle of the parliamentary term. The increase in the number of hearings and opinions was also significantly influenced by the parliamentary Audit Committee's report on the NAOF's financial management.

The societal impact work of the National Audit Office also includes participation in various expert working groups and networks, preparing expert opinions, as well as [blog posts](#), [Good governance articles](#), [publications in the Perspectives series \(in Finnish only\)](#) and [briefing papers](#) to support Parliament's and the central government's decision-making. In 2021, the publications focused, for example, on sustainable mining activities in Finland, the phases of development of the Finnish public administration and related auditing, and the realization of gender equality in the international climate finance included in Finland's development cooperation.

The National Audit Office considers it important to be involved in international cooperation in order to strengthen its foresight capacity and the timeliness of audits, and to gain experience of the direction of audits and the methods used in them. In spring 2020, after the Covid-19 pandemic had started, the European Supreme Audit Institutions (SAIs) agreed on extensive cooperation. The aim was to provide information on the impacts of the pandemic on the economy and the ability of societies to function and recover. The NAOF took the initiative in launching two Europe-level Covid-19 projects.

The National Audit Office proactively launched discussions with representatives of Parliament and central government on the national implementation of the EU Whistleblower Directive. The aim of the Directive is to ensure that there are mechanisms for ensuring protection for persons who report having detected in their work that the rights of the European Union have or may have been violated. The purpose of the discussions was to support coherent and economically appropriate practical implementation of the Directive in central government. The cooperation yielded results, and during 2021, the preparation of a common solution progressed. As a result of this, the common system will be introduced at the NAOF in 2022.

As one of the first central government organizations, the National Audit Office drew up its first sustainability report for 2020 on the basis of the guidelines issued by the State Treasury. The report was published in summer 2021. An internal project has also been underway at the NAOF to develop and pilot possible ways of taking the sustainable development perspective into account in audit work.

1.2.1 Strategic impact and performance targets, and their assessment

The National Audit Office has the following strategic impact targets:

- Improved cost-effectiveness of the state's financial management,
- Improved confidence in the knowledge base of decision-making,
- Further improved confidence in the Finnish central government acting openly, cost-effectively, and sustainably,
- Sustainable management of general government finances.

The NAOF reviews its societal impact by monitoring the implementation of its audit recommendations and the opinions of the parliamentary Audit Committee, by regularly requesting its stakeholders' view on its activities, and by monitoring the achievement of its performance targets. Overall, the societal impact can be considered to have decreased somewhat, although positive development can also be seen in the case of some monitored data.

The National Audit Office monitors systematically the measures the central government has taken on the basis of the conclusions and recommendations contained in its reports. The implementation of the recommendations made in audit reports are assessed by conducting follow-ups usually about three years after the report was issued.

The implementation of the National Audit Office's recommendations depends, for example, on their concreteness, feasibility and timeliness, the resources required for the implementation, the administrative environment, and any ongoing development work. In its follow-ups, the NAOF has observed that the implementation of particularly recommendations targeted at several administrative sectors or entities requires close cooperation from the public administration and more intense and extensive reforms and changes. Section 1.4.1 includes further information on the follow-ups the NAOF has conducted.

The National Audit Office collects its stakeholders' views on its societal impact by a stakeholder survey sent every other year to MPs, their personal assistants, parliamentary officials, senior officials in the central government, representatives of universities and research institutes, and other stakeholders. The results from the latest survey are from January 2022, and those of the preceding ones from 2019 and 2015. The response rate was 13 in 2022 and 15.5 in 2019. The respondents of the stakeholder survey assessed claims on a scale of very well, fairly well, moderately, fairly poorly or very poorly. The responses very well and fairly well have been considered positive.

Overall, the responses of the stakeholder surveys declined from those of 2019. This may have been influenced by the negative publicity received by the National Audit Office in 2021. 47 per cent of the respondents to the survey assessed that the NAOF's audit and monitoring activities have a societal impact (2019: 67 per cent). 75 per cent of the respondents assessed that the NAOF promotes the state's financial management in compliance with laws and regulations as well as compliance with the budget (2019: 84 per cent, 2015: 65 per cent), and 59 per cent of the respondents assessed that the NAOF's activities increase confidence in the state's financial management (2019: 79 per cent, 2015: 72 per cent). Half (50 per cent) of the respondents assessed that the information produced by the NAOF improves the prerequisites for reliable decision-making in society (2019: 80 per cent, 2015: 75 per cent), and 43 per cent of the respondents assessed that the NAOF's work has increased confidence in the transparency of Finnish decision-making (2019: 74 per cent).

In the open responses, the stakeholders raised development ideas for cooperation with auditors, the planning of audits, and the setting of timetables, and also for the transmission of information within the National Audit Office. The responses highlighted the wish to target audits at large entities and also the effectiveness of the activities. Other areas where the NAOF could improve its performance were supporting the development of public administration and communicating the audit results.

In 2021, experts of the National Audit Office were heard in the Audit Committee for example on the results of the audits presented in the NAOF's annual report, such as the introduction and impact of the Incomes Register and the Covid-19 subsidies, and also on risk management and security of supply. In other committees, the NAOF was heard in connection with, for example, the legislative proposals concerning the establishment of wellbeing services counties and the organization of health and social services, and rescue services. In the Finance Committee, the NAOF was heard on the findings of fiscal policy monitoring.

The National Audit Office also monitors how the parliamentary positions based on the parliamentary Audit Committee's reports have been implemented if the positions have required the Government to report on the matter or if the NAOF's audit work has been targeted at issues related to the parliamentary position. The matters highlighted in the Audit Committee's reports are mainly based on the key findings, conclusions, and recommendations presented in the NAOF's reports. Parliamentary positions concern important issues in which changes are achieved slowly. For this reason, these issues are also monitored over a longer period. The NAOF reports on its findings concerning the implementation of parliamentary positions in its annual report submitted to Parliament.

In order to achieve its societal impact targets, the National Audit Office has performance targets, which are presented in its audit plan for 2021–2025. The NAOF has six performance targets:

1. We provide timely and relevant information that decision-makers can utilize in the development of operations.

We provide timely and relevant information on areas according to our societal impact targets. Our target is to have an impact during the entire audit process. We know when and what kinds of issues the National Audit Office should address and target its audit work at. It is our aim that public administration takes the information and recommendations we provide into account in the development of its operations and that we are requested to provide diverse expert information and opinions.

Indicator: Stakeholder surveys, feedback surveys, implementation of the audit plan, percentage of implemented recommendations, number of opinions and hearings, number of external website visitors, number of readers of blog posts, briefing papers, and publications, the target groups' engagement rate on Twitter

Assessment: The target has been achieved fairly well.

After the audit reports have been published, feedback surveys are sent to the audited entities' contact persons who have participated in the audit process. In the 2021 feedback survey, feedback was requested on fifteen compliance, fiscal policy, and performance audits. Feedback was received on twelve of these. A total of 120 people responded to the feedback

survey, and the response rate was 36 (38 per cent in 2020 and 37 per cent in 2019). In the following, the feedback will be compared with the feedback received on compliance, fiscal policy, and performance audits in 2017–2020.

In the feedback survey of 2021, 74 per cent of the responders were of the opinion that they had received relevant and timely audit information for the development of their operations (88 per cent in 2020 and 62 per cent in 2019).

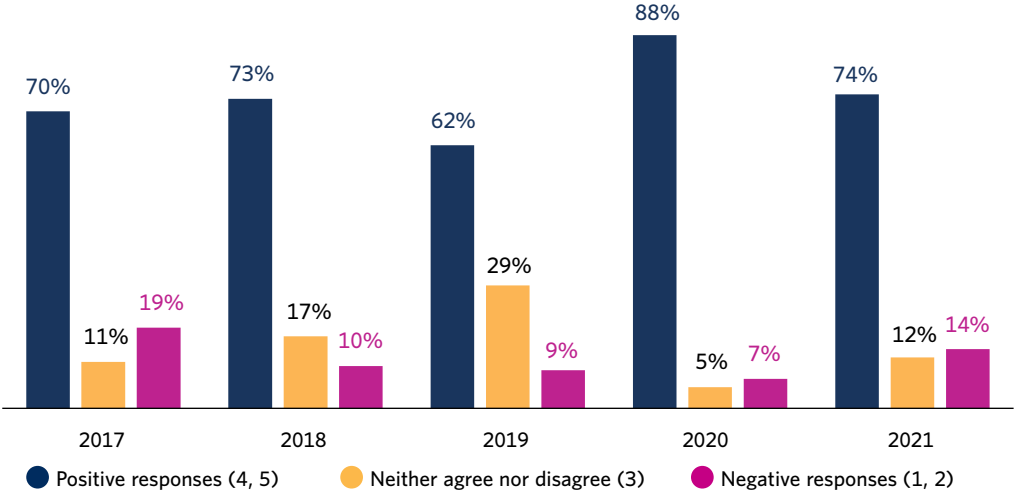


Figure 1: The distribution of responses (per cent of all responses) to the statement “We received timely and relevant audit information for the development of our operations” in the feedback survey in 2019-2021 (includes feedback on compliance, fiscal policy, and performance audits)

A total of 42 per cent of the respondents to the stakeholder survey of January 2022 assessed that the information produced by the National Audit Office focuses on issues relevant for decision-making (2019: 74 per cent, 2015: 62 per cent). 37 per cent of the responders assessed that the information produced by the NAOF is topical and timely (2019: 63 per cent). In this survey, the figures clearly decreased from the previous year.

In 2021, the National Audit Office completed a total of 70 financial audits and a total of 15 compliance, performance, fiscal policy, or multi-type audits. Of these, the performance audit of the Government’s annual report was reported as part of a separate report submitted to Parliament. The audits were conducted mainly according to the audit plan, and the volumes and schedules conform mainly to the targets set in the audit plan. Audits are carried out in projects, where one audit corresponds to one project with the exception of financial audits, where 70 financial audit reports were produced by nine projects. The monitoring of working hours is based on projects. In 2021, the number of days was below the plan in nine and exceeded the plan in 11 audit projects. Four audit projects managed to keep almost to the planned schedule. An audit is considered to have been completed within the planned working days when the actual number of days exceeds or is below the plan by no more than ten person-days.

Based on the monitoring, the rate of implementation of audit recommendations remained roughly at the same level as in the previous year. Based on the findings of the follow-ups conducted in 2021, 82 per cent of the recommendations have been implemented in full or in part. The number of assessed recommendations was 84. In 2020, 84 per cent of the recommendations had been implemented either in full or in part, while in 2019, the corresponding figure was 78 per cent. Follow-ups are carried out on compliance, fiscal policy, and performance audits.

Of the recommendations made in financial audits, 85 per cent had been implemented. The number of assessed recommendations was 194, which includes the financial audit recommendations concerning the common central government processes. Monitoring the implementation of financial audit recommendations is part of the financial audit process, and no separate follow-ups are carried out. As regards the recommendations made in financial audits, the data are not fully comparable with those of the previous years, as the monitoring level of financial audit recommendations was changed in 2021.

The number of expert opinions and hearings continued to increase in 2021. The National Audit Office's experts issued 38 opinions to the parliamentary committees on request (25 in 2020 and 15 in 2019). The NAOF's experts were heard in seven different committees 37 times in total (19 times in 2020 and 18 times in 2019). In addition, the NAOF issued a total of 21 opinions to ministries preparing government proposals or to other public administration (17 in 2020 and 7 in 2019). The number of opinions provided to and the number of hearings at the parliamentary Audit Committee (a total of 10 opinions and 8 hearings) were influenced by the Audit Committee's report on the NAOF's financial management.

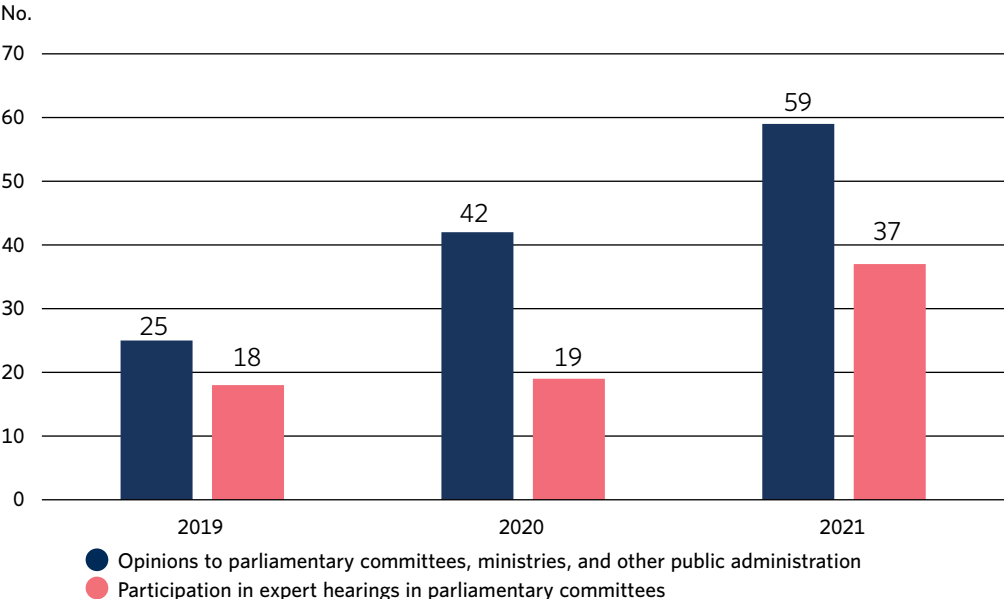


Figure 2: Opinions and hearings in 2019–2021

The number of visitors to the NAOF's external website has increased due to the exceptional publicity directed at the National Audit Office. In 2021, the website had 178,122 visitors (55,104 visitors in 2020, 43,306 visitors in 2019). As for social media, the target groups' engagement rate to the NAOF's messages on Twitter has decreased slightly from 1.9 per cent to 1.7 per cent. The number of blog post and briefing paper readers has grown on average:

- unique page views of the blogs section: 44,617 (9,912 in 2020 and 7,814 in 2019),
- unique page views of briefing papers: 1,974 (3,428 in 2020 and 904 in 2019),
- unique page views of the publications section: 41,597 (34,367 in 2020 and 33,630 in 2019).

The number of visitors to the website of the oversight of political party and election campaign funding increased from 232,330 visitors in 2020 to 274,699 visitors in 2021 due to the municipal elections, for example. The National Audit Office also maintains the website of the global Working Group on Environmental Auditing in 2020–2025. The number of visitors to the website has increased by 30 per cent from 2020 (8,892 visitors) to 2021 (11,641 visitors). The number of followers to the working group's social media has also increased.

2. Our opinions are observed in fiscal policy preparation and decision-making.

Our goal is that the Government takes into account the assessment information and opinions we provide through fiscal policy monitoring when preparing and making decisions on fiscal policy and that we are requested to provide expert information on many kinds of issues related to the management of general government finances.

Indicator: Self-assessment

Assessment: The target has been partly achieved.

The fiscal policy pursued in 2021 is broadly in line with the opinions expressed by our fiscal policy monitoring. Active fiscal policy has succeeded in mitigating the impacts of the Covid-19 crisis. The longer-term objectives included in the Government's sustainability roadmap – stabilizing the debt ratio and aiming to achieve this initially by structural measures – are also in line with the opinions expressed by our fiscal policy monitoring. In spring 2021, the Government set the statutory objectives for public finances in line with the NAOF's opinions. However, the increase in the spending limits for 2022 and 2023 was not in line with the NAOF's general opinions concerning the application of the spending limits system. In any case, it is not possible to assess the actual impact of the NAOF's opinions on the contents of fiscal policy.

3. Our customers appreciate our interaction and mutual dialogue.

Our goal is to understand our stakeholders' operations and be able to offer them audit findings in a manner that meets their needs. It is our aim that the audited entities consider communication during the audit to work well.

Indicator: Stakeholder survey, feedback survey, number of working group members

Assessment: The target has been achieved fairly well.

Communication and interaction during audits have worked well, and the results have remained almost unchanged from the previous year. Of the responders to the feedback survey concerning the audits completed in 2021, 91 per cent were satisfied with their cooperation with the auditor during the audit (93 per cent in 2020 and 82 per cent in 2019).

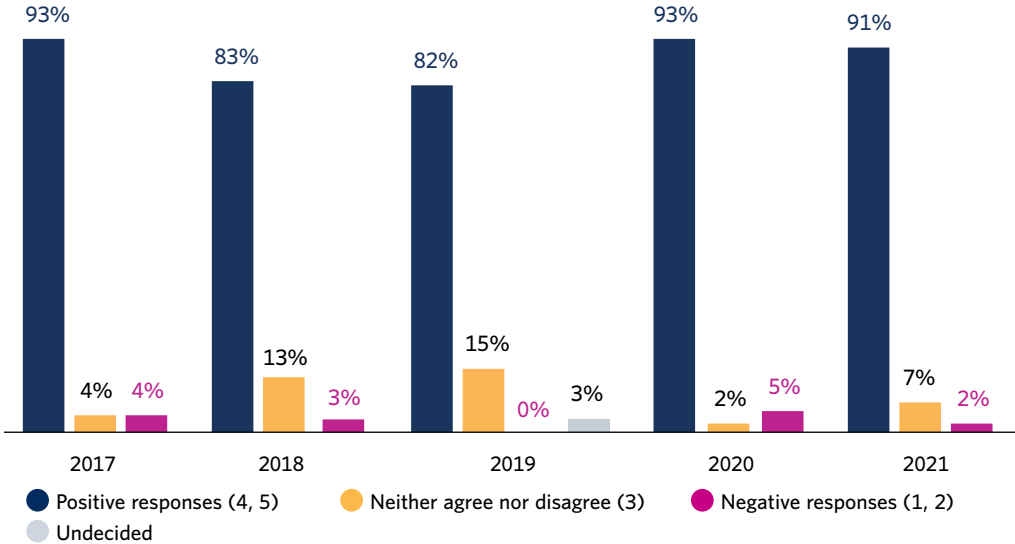


Figure 3: The distribution of responses (per cent of all responses) to the statement "We were satisfied with the cooperation during the audit" in the feedback survey in 2019-2021

According to the feedback survey, 51 per cent of the responders were of the opinion that they had received sufficient information on the measures taken after the audit, such as the schedule of the follow-up (54 per cent in 2020 and 38 per cent in 2019).

74 per cent of the responders were satisfied with communication on the audit content, processes, and schedules (90 per cent in 2020 and 88 per cent in 2019).

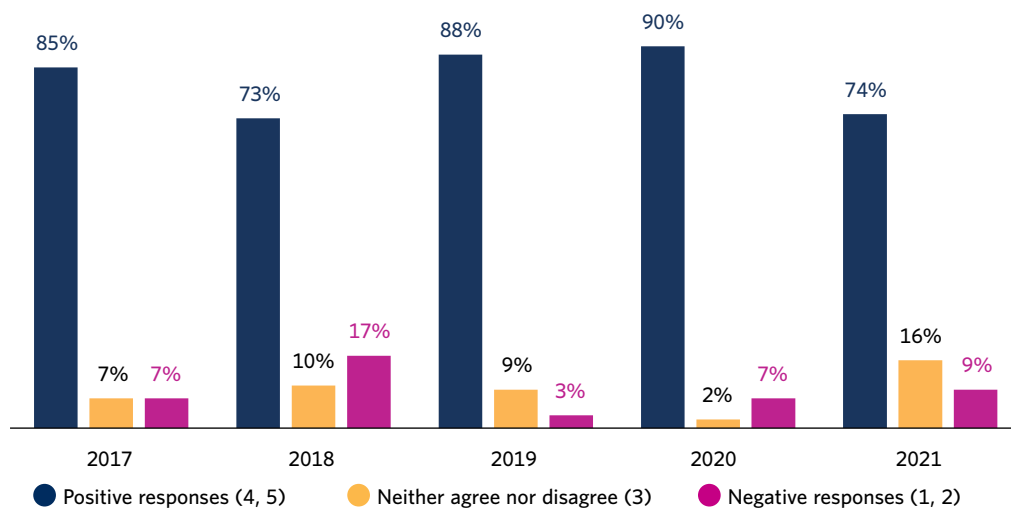


Figure 4: The distribution of responses (per cent of all responses) to the statement “We were satisfied with communication on the audit content, processes, and schedules” in the feedback survey

Of the responders to the stakeholder survey, 52 find the information produced by the National Audit Office to be understandable (2019: 75 per cent). 70 per cent of the responders are of the opinion that cooperation with the NAOF’s experts is smooth (2019: 74 per cent). According to the survey, 26 of the responders find it very important for their own work to have direct contacts with the NAOF’s experts (2019: 39 per cent), and 34 per cent find it fairly important (2019: 33 per cent). In addition, 55 per cent of the responders find the NAOF’s publications useful (2019: 74 per cent).

The NAOF’s objective is to have a timely impact and to be present when it is possible to influence matters. The NAOF’s experts are represented in several working groups of the central government or Parliament.

During the report period, we have, for example, supported the development of public administration in

- the working group examining the need to amend the Election Act, the Act on Political Parties, and the Act on a Candidate’s Election Funding,
- the Advisory Council on Internal Control and Risk Management,
- the working group set up for the national preparation of the European Public Sector Accounting Standards (EPSAS),
- projects set up to examine the performance management and steering entity of general government,
- the Public Sector Digital Security Management Board (VAHTI),
- the steering group of the project to examine the need for consolidated calculations,
- the group for developing the steering of general government finances,
- the evaluation division of the State Youth Council.

Most of the working groups have been set up by the Ministry of Finance, the State Treasury, or the parliamentary Office Commission. During 2021, the NAOF's experts were appointed to a total of seven working groups. In the case of four working groups, the task ended, a new working group was appointed to replace the previous one, or the National Audit Office left the working group. At the end of 2021, the NAOF was represented in a total of 17 working groups. In 2020, the NAOF was represented in 14 working groups, and in 2019, in eight working groups.

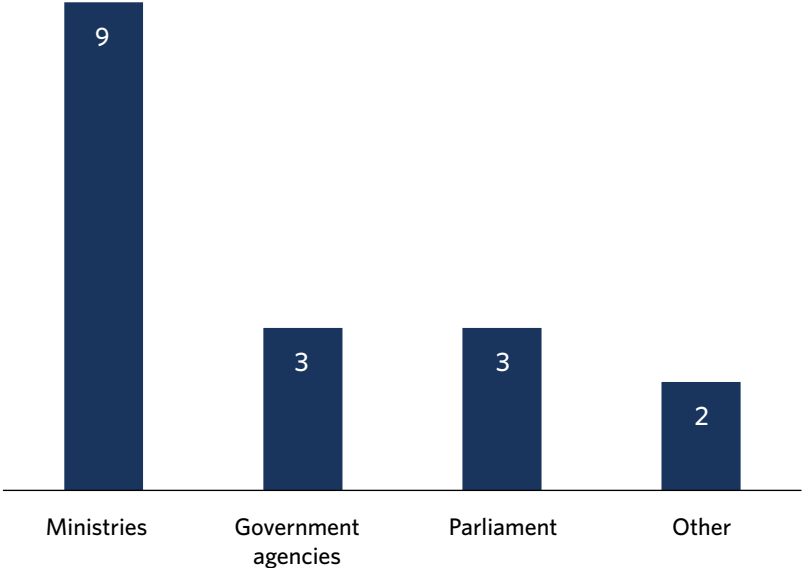


Figure 5: The NAOF's representatives in working groups and networks at the end of 2021

4. We diversify the methods of producing information.

To strengthen our societal impact, we introduce new technologies and use diverse means of producing information. We conduct audits combining several audit types in order to provide the decision-makers with more comprehensive information.

Indicator: Number of new methods introduced, number of multi-type audits, percentage of implemented multi-type audit recommendations

Assessment: The target has been partly achieved.

If considered appropriate, the National Audit Office introduces new methods in order to increase the efficiency of its operations and find new ways of knowledge formation. During the year, new methods were introduced or tested both in audit work and in other activities. We launched a text analytics experiment in 2020–2021 to gain an understanding of the benefits of text analytics and its suitability for audit planning and audit work. In 2021, text analytics was used in three audits.

The Multiple-Criteria Decision Analysis method, which is based on interactive workshop activities, was tested in a performance audit during the year. In addition, the SISU microsimulation model was used for knowledge formation in audit and monitoring work to make illustrative calculation examples. The Macrobond database was used in fiscal policy monitoring. The understanding of the subject matter at which a performance audit was targeted was supplemented by an AI-driven analysis of social media data. In addition, we developed the utilization of foresight information and foresight methods in the knowledge formation of auditing and audit planning.

Multi-type audits combine approaches and methods of several audit types, as a result of which the analysis and observations made in the audit are usually based on broader and more comprehensive data than in an audit of a single audit type. The first multi-type audits were included in the audit plan for 2019–2023, and three of them were completed in 2020. In 2021, we completed four and launched three multi-type audits. The implementation rate of the recommendations made in multi-type audits has not yet been assessed, as the audits have not yet progressed to the follow-up stage.

5. We have competence that meets the needs of our activities.

We implement our strategic competence development plan efficiently. We have drawn up individual development plans for our employees to support the objectives of the National Audit Office and to develop the skills and competence we will need in the future.

Indicator: Personnel survey on critical competence areas, and competence discussion

Assessment: The target has been achieved fairly well.

The level of competence was assessed on the basis of the competence discussions held with all employees, and no separate survey was carried out in 2021. The focus areas of competence development were the development of digital capacity, the strengthening of activities according to the new operating model (particularly project work skills and self-leadership), knowledge of societal impact and networking, and systems thinking skills. The knowledge of societal impact and networking was developed especially in the presentation skills training organized during the spring. Digital development focused, for example, on ACL skills and the introduction of new tools. In data and analytics knowledge, the main focus was on on-the-job learning and learning in networks. Training and learning events were organized extensively in different competence areas.

However, competence development did not proceed as planned in all respects. The acute situation at the National Audit Office during the year made it necessary to change the training plan and to shift the main focus more clearly to ensuring the implementation of the core activities.

Based on the assessment by the management of the competence centres, the model for strategic competence development and the focus areas of competence development have been implemented fairly well. We have drawn up individual development plans for the employees to support the NAOF's objectives with focus on the competence areas that support our strategic and other objectives.

6. Our workplace community is safe and healthy.

Our aim is that our employees find the workplace community to be safe and healthy and to consist of people working together. We assess this particularly from the perspectives of the employees' cooperation, motivation, work capacity, and ability to reform, as well as supervisory work and leadership.

Indicator: Personnel survey, mood meter, number of sick absences, and self-assessment of the management model

Assessment: The target has been achieved fairly well.

At the end of 2021, the NAOF carried out a work and wellbeing survey. The survey was implemented for the second time using the VMBaro job satisfaction survey, which is widely used in central government. The response rate was 72.7. According to the survey, the employees' overall wellbeing at work index was on a good level, being 3.34 on a scale of 1–5. The employees are particularly satisfied with the basic conditions for work, flexible work, the content of work, and the possibility of influencing the content of work. The sense of community and community spirit are perceived as good, and the employees are satisfied with the support provided by their colleagues. One of the development targets identified in the survey continued to be the clarification of management roles and responsibilities. In addition, the organization of work should be further developed, and good interaction and up-to-date communication should be strengthened.

The mood meter Fiilismittari was introduced in spring 2021. It is used to monitor how the focus areas selected on the basis of the VMBaro results develop during the year. The themes to be developed in 2021 included time and peace for basic work and the organization of work, while the themes to be strengthened included the basic conditions for work and the sense of community and community spirit. The development of all four focus areas was very steady during the measurement period (May–December 2021), the average being 3.5 on a scale of 1–5.

In 2021, the number of sick absences was 4.2 working days per person-year. The number of sick absences had decreased significantly in the previous year to 3.4 working days per person-year. There is not yet research data available on the real causes of the decrease in sick absences. However, the positive change can be expected to have resulted from the measures taken to prevent Covid-19. These measures have had an impact on the spread of other infectious diseases as well when the employees have been working remotely. The increase in sick absences in 2021 was influenced by a few long sick absences. In any case, the number of sick absences is still significantly lower than before the Covid-19 pandemic.

In 2021, the NAOF also conducted a personnel survey to assess its management system, which has been in force since 2019. The survey is part of the efforts to restore confidence and develop the activities. The responses were critical both among the personnel and the management. Criticism was directed at both the management system and its application. The results of the self-assessment were very similar among the management, the audit personnel, and the support services personnel.

1.2.2 International cooperation supports high-quality audit work

The international cooperation of the National Audit Office strengthens the prerequisites for high-quality and effective audit work and its development. In addition to attending to its binding international responsibilities, the NAOF considers it important that the international cooperation offers opportunities for the development of the national audit and monitoring activities and, thereby, for the development of the central government in general. International cooperation is an essential part of the NAOF's work. Through determined and systematic cooperation, we strengthen our competence and contribute to the development and operating conditions of the audit sector.

The cooperation aims at sharing expertise, information, and experiences. The importance of information exchange is emphasized especially in the case of common cross-border issues. Examples of these include issues related to the common economy and financing of the European Union or to the UN sustainable development goals and global circumstances such as the Covid-19 pandemic. Another important part of international cooperation is the development of methods and common standards in different working groups to ensure the reliability, quality, and comparability of audit data in different countries. There are no other corresponding actors in Finland.

Until April 2021, the National Audit Office was a member of the Governing Board of the European Organization of Supreme Audit Institutions (EUROSAI). For the last four years of its term as a member of the Governing Board, the NAOF was responsible for the Emerging Issues and Forward Thinking portfolio, which contributed to bringing new, emerging issues to the discussions between SAIs. From 2020 to 2025, the National Audit Office of Finland also chairs the INTOSAI Working Group on Environmental Auditing (WGEA). In 2021, the NAOF's experts participated in the INTOSAI working groups on the audit of public debt, Big Data, IT audit, the impacts of science and technology, the evaluation of public policies and programmes, and national indicators. In addition, the NAOF participated in the EUROSAI project groups related to environmental auditing, IT audit, Covid-19, and climate finance. The National Audit Office of Finland also chaired the EU Fiscal Policy Audit Network and participated actively in other EU cooperation. During the year, the NAOF participated in a parallel audit and was responsible for leading it. In addition, the NAOF was actively involved in Nordic cooperation and the foresight and data analytics networks operating under it.

The basic duties of the National Audit Office include statutory international audit and monitoring cooperation within the external audit of the EU's financial management and independent fiscal policy monitoring. The NAOF acts as the national liaison authority of the European Court of Auditors. The NAOF also participates in the financial audit of the Nordic Council and the Nordic Council of Ministers for Finland. In addition, the NAOF acts as the permanent external financial auditor in the Baltic Marine Environment Protection Commission – Helsinki Commission (HELCOM), the European Southern Observatory (ESO), and the European Organization for Nuclear Research (CERN) until the financial year 2022.

The National Audit Office of Finland chairs the INTOSAI Working Group on Environmental Auditing (WGEA) in 2020–2025. The working group has 81 member countries. It develops audit methods, draws up audit guidelines, reports on topical issues, and provides a platform for the exchange of information and audit experiences. As the chair, the NAOF has good opportunities to reform and direct the work of the group.

The NAOF's experts participated in the peer reviews of the SAIs of Slovakia and Denmark in 2020 and 2021. The report of the peer review of Slovakia was completed in March 2021, while that of the peer review of Denmark was completed in December 2021.

The Covid-19 pandemic has had an impact on international cooperation. Since March 2020, almost all international contacts and meetings have taken place over remote connections. Several international events have been cancelled, but in practice all working groups have been able to continue their work in virtual form. For example, the WGEA has held only virtual meeting, even though participation from different time zones poses a challenge. In January 2021, about 300 people from different continents participated in the WGEA Assembly. The Assembly received excellent feedback. The virtual model also enables a larger group to participate than the traditional meeting model. In the future, the working group's meetings will be held at least in hybrid form.

New projects groups have also been set up to address audit-related aspects of the Covid-19 pandemic. Until summer 2021, Finland and the United Kingdom led a European Covid-19 project set up under the EUROSAI. The project covered a wide range of Covid-19 related social and economic phenomena from the sustainability of public finances to business subsidies and from debt management to communications issues. Until summer 2021, the National Audit Office of Finland also acted as the Vice-Chair of the EUROSAI project "Preparing for future risks and climate crisis: Time for audit to take a long-term view?" This project examines, for example, the consistency of the Covid-19 recovery packages with climate objectives: do the measures support the prevention of climate change, and do the support packages promote the green transition in economic restructuring?

1.2.3 The objectives of digitalization were revised to better meet the needs and resources of audit activities

In 2020, the National Audit Office launched a digital change programme in order to enhance and expand the use of data and analytics and thereby to support its societal impact. The implementation of the change programme began in 2021 by the setting up of a digital development project. During the year, development work focused on strengthening the NAOF's digital foundation, which covers efficient information management, the technical architecture, and the structures and tools necessary for the digital development of our operations.

In 2021, new tools and processes were developed to support the maintenance of the National Audit Office's information architecture. At the same time, we enhanced the transparency and legality of the processing of information and developed solutions related to data protection management as part of the NAOF's digital foundation. The aim is to ensure the integrity of the NAOF's information architecture to support the efficient utilization of information in auditing and in the NAOF's administrative processes.

During the year, we developed a technology architecture consisting of an infrastructure, different technologies, and structures. Our objective is to ensure the integrity of the NAOF's technology architecture and to produce technological solutions supporting audit activities cost-effectively in both the short and the long term.

On the basis of the experience gained from the development of the digital foundation, we decided to reassess the targets set for the National Audit Office's digital change programme. We decided to continue digital development in the coming years, as it supports efficient and effective activities that meet the requirements set for auditing. However, the

development must be carried out in a controlled and long-term manner. On the basis of the reassessment, the original objectives of the change programme were adapted to better meet the NAOF's needs, capabilities, and other resources.

In financial auditing, the development work has produced solutions and interfaces that enable smooth utilization of central government financial data as part of the operating model. A data warehouse solution has been developed for financial auditing to enable consistent processing, wider utilization, and analysis of audit data in an efficient and secure manner. The use of robotics in auditing was piloted in 2021 with the aim of exploiting robotics in production use in 2022. During the year, preparations were also started for the procurement of an information system for the needs of financial auditing. The introduction of the information system is expected to improve the efficiency of the different audit phases, increase transparency, and enhance the flow of information in the audit process.

The National Audit Office continued experimenting with text analytics in audit work. In 2021, text analytics solutions were tested in an audit project where it was necessary to classify topics and information from large text volumes.

1.3 Operational efficiency

During the report year, audit and monitoring activities were strengthened. The working time used for these activities increased by ten person-years from 2020, and the number of audit reports completed was 84 (82 in 2020). The audit reports and other products are reported in greater detail under "Number of products and achieved public goods".

The working time used for other core activities decreased correspondingly by ten person-years. Other core activities include the NAOF's operational planning, development, management, stakeholder activities, international activities, and quality, evaluation and complaints activities. The audit planning process, the practices of international activities, and the objectives of digitalization development were reviewed in 2021. In addition, the Covid-19 pandemic had an impact on the organization of stakeholder events and participation in them.

During the report year, the number of working hours used for support activities increased by two person-years. This was mainly due to the introduction of a case management system and changes in the working time logging practices. The exceptional situation of the National Audit Office and the related processing of requests for information had an impact particularly on the working time used for workplace community activities and the actual support services. In 2021, the NAOF also revamped its intranet and launched a programme for young professionals for the second time.

The societal impact target set for the NAOF's operational efficiency is to provide decision-makers with timely and relevant information. In connection with this, we have monitored, for example, the completion of audits within the planned schedule and the actual person-days compared with the planned days in audit projects. The achievement of this objective is assessed in greater detail under "Strategic impact and performance targets, and their assessment".

The key figures presented in the following sub-chapters for operational productivity and economic efficiency have been calculated since 2020 according to the central government's common cost accounting model and financial monitoring structure. For this reason, the key figures for 2019 are not fully comparable and not shown in all figures and tables.

1.3.1 Operational productivity

In 2021, 50 person-years were used for audit and monitoring activities (40 in 2020, 42 in 2019), and a total of 84 audit reports were completed (82 in 2020, 86 in 2019). As the working time used for other core activities (24 person-years) decreased (34 in 2020, 34 in 2019), the total working time used for core activities (74 person-years) remained at the 2020 level.

During the report year, the number of working hours used for support activities (44 person-years) increased by two person-years (42 in 2020, 35 in 2019). This was mainly due to the increase in working hours used for the “General administration and management” and the “Information management” functions. The working time used for the “General administration and management” function consisted mainly of working hours used for the “Work community activities” project (61 per cent) and the “Shared management” project (14 per cent). Due to the exceptional situation of the National Audit Office, information and discussion events were organized for the staff in addition to the regular work community events. The working time logging practices for management work were also specified. At the beginning of 2021, the NAOF introduced a new case management system, which required specification work and support for the introduction. This increased the number of working hours used for the “Information management” function.

Approximately half of the working time of support activities consisted of working hours used for the actual support services, such as financial and HR administration, communications, ICT, document management, and assistant services; approximately 30 per cent of working hours used for working community activities; approximately 10 per cent of working hours used for competence development; and approximately seven per cent of working hours used for leadership and management. The processing of requests for information received by the NAOF had an impact particularly on the working hours used for the actual support services.

In 2021, absences amounted to 27 person-years and decreased by one person-year compared with the previous year (28 in 2020, 31 in 2019). Absences include, for example, annual leave, family leave, and sickness absences.

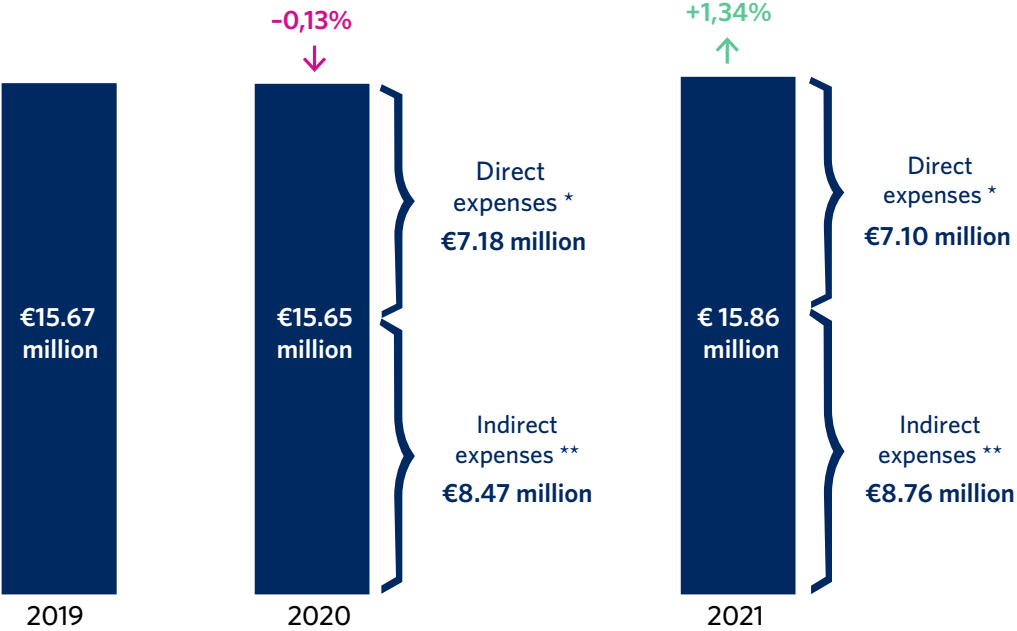
The table below describes the allocation of working hours to the main functions, and Appendix 1 gives a more detailed distribution of working hours per function.

Table 1: Allocation of working hours to the main functions, including absences (person-years); the figures are rounded

Main function	2019	2020	2021
Core activities: Audit and monitoring	42	40	50
Core activities: Other core activities	34	34	24
Support activities	35	42	44
Absences	31	28	27
Working hours, total	143	145	146

1.3.2 Economic efficiency of operations

In 2021, the NAOF's operating expenses amounted to EUR 15.86 million (EUR 15.65 million in 2020, EUR 15.67 million in 2019), increasing slightly from the previous year. The growth was mainly due to the increase in personnel expenses. The figure below shows the changes in expenses compared with the previous year and the share of indirect and direct expenses in 2020 and 2021.



*) Direct expenses allocated to the core activities, including personnel expenses.
 **) Expenses of support activities and paid absences distributed to the core activities, including personnel expenses of the support activities and premises rent.

Figure 6: Development of total operating expenses

The cost of a working day used for the NAOF’s core activities increased slightly in 2021 and was EUR 842 (EUR 829 in 2020). This was partly due to the increase in working hours used for support activities, as the costs of the support activities were distributed to the core activities in proportion to the person-years used for them.

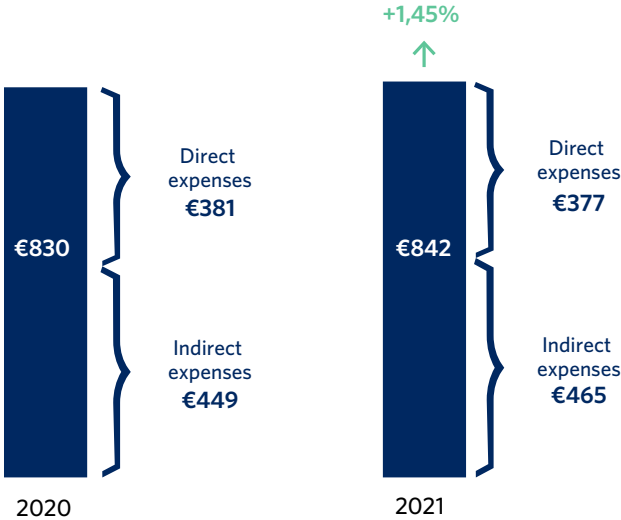


Figure 7: Cost of a working day used for core activities

The principles for calculating the costs of a working day used for the core activities were changed in 2020 when the central government’s common cost accounting model was introduced. The cost-sharing criterion applied now is person-years instead of the previously applied separate costs of units. The cost of a working day used for the core activities was previously referred to as the performance day price.

The introduction of the cost accounting model also enabled the total costs of the core activities for 2020 and 2021 to be reported per function. During the report year, the costs of audit and monitoring activities amounted to EUR 10.2 million (EUR 8.1 million in 2020) and the costs of other core activities to EUR 5.6 million (EUR 7.6 million in 2020).

Table 2: Breakdown of operational expenses and working time by function

Total expenses per function (EUR 1,000)	2020 Direct expenses	2020 Indirect expenses	2020 Total expenses	2020 Working time (person-years)	2021 Direct expenses	2021 Indirect expenses	2021 Total expenses	2021 Working time (person-years)
Audit and monitoring	3,502	4,597	8,098	40.4	4,333	5,894	10,227	50.1
Financial audit	1,379	1,863	3,242	16.4	1,317	1,810	3,127	15.4
Performance audit	988	1,283	2,270	11.3	1,278	1,699	2,978	14.4
Multi-type audit	221	286	508	2.5	434	622	1,057	5.3
Compliance audit	344	440	784	3.9	460	589	1,049	5.0
Fiscal policy monitoring (IFI)	305	333	638	2.9	385	451	836	3.8
Oversight of election campaign and political party funding	139	201	339	1.8	233	383	616	3.3
Fiscal policy audit	64	104	168	0.9	113	170	283	1.4
Follow-up	62	87	149	0.8	114	169	282	1.4
Other core activities	3,678	3,877	7,554	34.1	2,767	2,864	5,630	24.3
Management of core activities	1,351	1,200	2,551	10.6	981	910	1,891	7.7
International activities	536	686	1,223	6.0	379	566	945	4.8
Development of core activities	421	508	929	4.5	580	360	940	3.1
Planning of core activities	648	706	1,354	6.2	364	449	813	3.8
Quality, evaluation, and complaints	216	279	495	2.5	231	312	543	2.7
Societal impact and stakeholder activities	506	497	1,003	4.4	231	268	498	2.3
Total	7,179	8,473	15,652	74.6	7,099	8,758	15,857	74.4

Direct expenses include expenses allocated directly to the core activities, such as personnel expenses calculated on the basis of the working hours recorded for the core activities, and purchases of services and other procurements allocated to the core activities. Direct expenses accounted for 44.8 per cent of the total expenses (45.9 per cent in 2020).

Indirect expenses include support activities' personnel expenses, purchases of services, and other procurements. They also include the expenses of all employees' absences, competence development, and workplace community activities, as well as the premises rent. Indirect expenses have been distributed to the functions of the core activities in proportion to the working time (person-years) used for them, and they accounted for 55.2 per cent of the total expenses (54.1 per cent in 2020).

In 2021, indirect expenses were mainly related to the actual support services (around 30 per cent), workplace community activities (around 20 per cent), absences of all personnel (around 20 per cent), competence development (around 8 per cent), leadership and management (around 5 per cent), and premises and property management services (around 5 per cent).

1.4 Products and quality management

1.4.1 Number of products and achieved public goods

Reports to Parliament

The National Audit Office reports regularly to Parliament on its activities. In its annual report, the NAOF presents its key audit-based observations regarding the legality and appropriateness of the management of central government finances, as well as compliance with the budget. The themes of the annual report published in September 2021 were the impacts of the Covid-19 pandemic and its management on the state's financial management, the preparation and implementation of administrative reforms, the legality of the state's financial management, and the NAOF's own response to changes in the operating environment.

The fiscal policy monitoring report published in December 2021 assessed, for example, the fiscal stance, the business cycle, the status of fiscal policy steering instruments, and the planning of general government finances during the Covid-19 pandemic.

Each year, the National Audit Office of Finland audits political party funding and the government grants awarded to political parties, i.e. party subsidies. In February 2021, the NAOF reported to Parliament on the implementation of these tasks and audits, which are laid down in the Act on Political Parties.

In addition, a separate report on the audit of the final central government accounts for 2020 and the Government's annual report was submitted to Parliament in May.

Audit reports

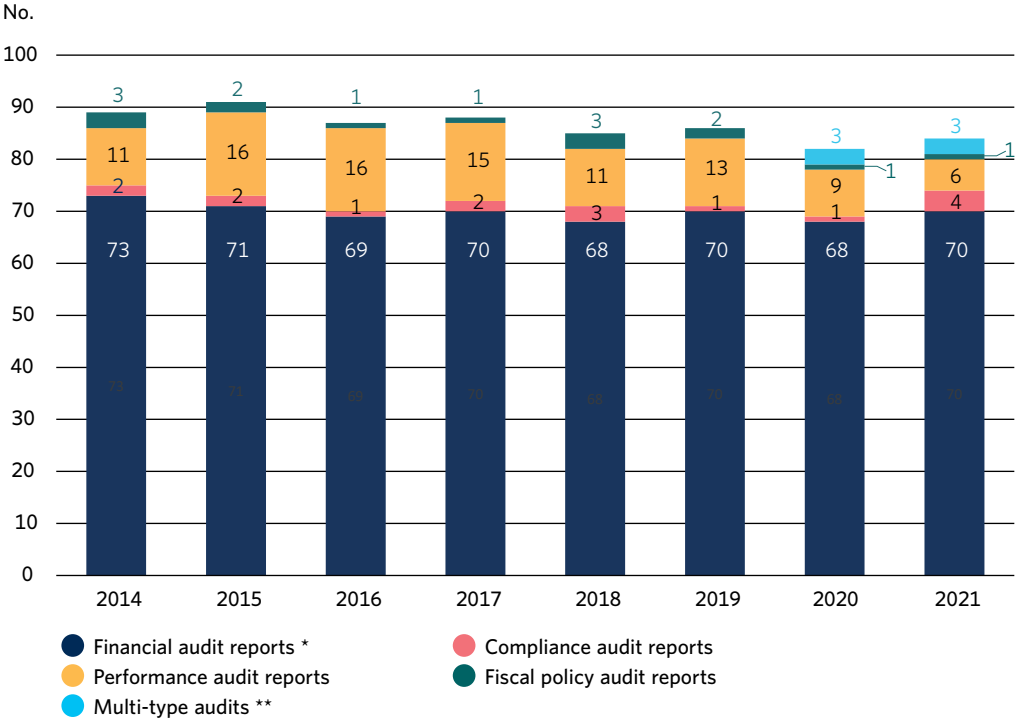
In accordance with its audit plan, the National Audit Office issued financial audit reports for the financial year 2020 to 62 central government accounting offices, three off-budget funds, and three international organizations (CERN, ESO, HELCOM). In addition, the NAOF issued a financial audit report on the final central government accounts and prepared a summary report on the financial audits for the first time. In 2021, we also completed six performance audit reports, four compliance audit reports, three multi-type audits, and one fiscal policy audit report. In addition, we conducted an audit of the Government's annual report, which was reported as part of a separate report submitted to Parliament on the audit of the final central government accounts and the Government's annual report.

We completed performance audit reports on the following topics: the introduction and impacts of the Incomes Register, future workforce 2030, Finland's international climate finance, steering and monitoring of patient and client safety, local government's financial data and the cost-effectiveness indicators in the steering of health and social services, and the preparation and implementation of the removal of incentive traps.

The compliance audits were targeted at the renovation of the Olympic Stadium, the implementation of the Competition Act, the allocation and management of direct business subsidies granted in response to the Covid-19 epidemic, and the internal co-financing of on-budget entities. The multi-type audits focused on the reform of vocational education,

security of supply and safeguarding it during the Covid-19 pandemic, and central government debt management. The fiscal policy audit focused on the functioning of the central government spending limits system.

The number of audit reports per year has varied between 82 and 91 in 2014–2020. During the report year, the NAOF issued a total of 84 audit reports.



* The NAOF issues financial audit reports annually to all central government accounting offices, i.e. the ministries and other government agencies and institutions, and three off-budget funds. The number of financial audit reports varies according to the number of government agencies, institutions, and funds. The figure also includes the financial audit reports issued on international financial audits, the financial audit report on the final central government accounts, and the summary report on financial audits.

** Multi-type audits, which combine different audit types, began in 2020.

Figure 8: Audit reports in 2014–2021.

Other publications

In 2021, the National Audit Office produced two publications in the Perspectives series: on the development of public administration and on sustainable mining. The publications of the Perspectives series summarize the NAOF’s expert views, which are based on domestic and international audits and other data, as well as on stakeholder discussions and feedback.

In June, we published a briefing paper on the objectives of international climate finance, which is included in Finland’s development cooperation. The briefing papers published online deal with social issues that are outlined in the Government Programme or other-

wise topical in the light of information produced by the National Audit Office and other actors. The papers highlight the perspective of and the risks posed to central government finances.

Since 2020, the National Audit Office has published reviews produced by external actors at the NAOF's request. The reviews aim to provide background information on the subject matter of an audit to be either launched or completed. In 2021, we published a review on the incentives and obstacles to work-based immigration. In addition, commissioned by the NAOF, the VATT Institute for Economic Research published a review on the pricing of environmental damage, and the Institute of European Environmental Policy published a review on the link between pandemic-related recovery funding and climate objectives.

The NAOF's experts also expressed their views on topical subjects and discussions through blog posts. A total of 17 blog posts were published in the vtv.fi service in 2021.

Fiscal policy monitoring

The Covid-19 pandemic had an impact on the regular fiscal policy monitoring at the National Audit Office in 2021. Due to the crisis, EU regulation allows deviations from fiscal policy objectives. In spring 2021, the NAOF assessed the compatibility of the General Government Fiscal Plan with national fiscal legislation. Attention was also paid to the development of the business cycle by alternative measurement methods and to the impacts of these alternatives on the conclusions concerning the fiscal policy stance. The NAOF also assessed regularly whether the macroeconomic and budgetary forecasts on which the fiscal policy was based were realistic. In addition, the NAOF assessed the status of the central government spending limits and the progress of the measures included in the Government's sustainability roadmap, such as employment measures. The NAOF submitted an opinion to the parliamentary Finance Committee when the General Government Fiscal Plan was discussed in spring 2021.

In October, the fiscal policy monitoring of the National Audit Office organized a seminar on the reform of EU fiscal rules. The seminar promoted discussion on the reform of the rules in Finland and reached a wide range of decision-makers, public officials, and economists, for example.

In December 2021, the National Audit Office submitted a separate report to Parliament on fiscal policy monitoring. In addition to dealing more broadly with the themes already included in the spring report, the report also addressed the reform of EU fiscal rules. Compared with the previous reports, the analyses in the report were deepened for instance by making more extensive use of the business cycle assessed by the fiscal policy monitoring function in the assessment of the fiscal policy stance and compliance with the fiscal policy criteria. The NAOF submitted an opinion based on the report to the parliamentary Finance Committee in connection with the budget for 2022.

Several development projects continued during the year. The accuracy of the fiscal policy monitoring function's own business cycle estimate was developed, and the assessment was extended to cover the coming year as well. We also developed, for example, long-term modelling of economic growth in cooperation with the Bank of Finland. During the year, we started an ex-post assessment of the reliability of the budgetary forecasts of the Ministry of Finance.

Stakeholder activities focused on cooperation with the Ministry of Finance and research institutes. In the development of methods, the fiscal policy monitoring function utilized the expertise of the economists of the Scientific Council of the National Audit Office. During the year, the OECD completed an extensive review of the NAOF's fiscal policy monitoring function. We began to implement the recommendations made in the review in 2021. During the year, the NAOF also participated in several international networks of Independent Fiscal Institutions.

Oversight of election campaign and political party funding

Under section 10(3) of the Act on a Candidate's Election Funding, the National Audit Office shall submit to Parliament a report on the oversight of election campaign funding, i.e. 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. In the 2021 municipal elections, the National Audit Office oversaw compliance with the obligation to disclose election campaign funding and election campaign costs as laid down in the Act on a Candidate's Election Funding (273/2009). A report on the oversight of election campaign funding in the 2021 municipal elections was submitted to Parliament in February 2022.

On 1 July 2021, the NAOF issued general guidelines for filing election funding disclosures and advance disclosures in the 2022 county elections. The guidelines are also available in the FINLEX database and on the website maintained by the NAOF at www.vaalirahoitusvalvonta.fi.

In 2021, the National Audit Office performed its duties laid down in the Act on Political Parties (10/1969, amended under 683/2010). In February 2021, the NAOF submitted a report to Parliament on the oversight of political party funding in 2020 (R 2/2021). In February 2022, the NAOF will report to Parliament on the audits conducted in 2021 in a report referred to under section 9e of the Act on Political Parties.

In 2021, the National Audit Office carried out 52 audits of political party funding (49 in 2020). The audits of 2021 were reported to the audited entities in December 2021.

Follow-ups

In the follow-ups of audits, the National Audit Office examines what measures public administration has taken on the basis of the conclusions and especially the recommendations made in audit reports. In 2021, we completed 24 separate follow-up reports on 27 audits (table). In three cases, the follow-ups of two separate audits were combined and reported in one report. The follow-ups were mainly related to audits completed in 2018 and 2019.

Table 3: Follow-up reports in 2021

Name and publication number of the audit report	Audit type
Metsähallitus as a manager of state-owned land and water areas 1/2018*	Performance audit
Assessing the impacts of tax changes and tax subsidies 19/2018	Fiscal policy audit
Bioeconomy as a key Government project – additional funding for the Development Fund of Agriculture and Forestry (Makera) 1/2019	Performance audit
Bioeconomy as a key Government project – overall key project funding 13/2019*	Performance audit
Combined: Supporting the mental health of children and families (combined: Considering children of clients in mental health services for adults 9/2018 and Preventing children’s mental health problems and supporting their wellbeing through school health care 3/2017*	Performance audit
Combined: Encouraging business investments: Overall assessment 3/2017 and Encouraging business investments: Views of four sectors 4/2017*	Performance audit
Police traffic control 5/2019*	Performance audit
Inter-authority cooperation – focus on the administrative sector of the Ministry of the Interior 3/2018	Performance audit
Cooperation between authorities in security services in sparsely populated areas 10/2019*	Performance audit
Combined: State as a promoter of cleantech procurement: State as a promoter of cleantech acquisitions – Implementation of cleantech procurements 2/2019 and State as a promoter of cleantech acquisitions – Implementation of cleantech procurements in public administration 3/2019*	Performance audit
Frequent users of basic health care services 11/2017	Performance audit
Centralised ICT services and procurement 4/2019	Performance audit
Steering of the operational reliability of electronic services 15/2017*	Performance audit
Entrepreneur education as part of vocational labour market training 8/2018	Performance audit
Uniformity of the budget 11/2020	Compliance audit
Using digitalisation in the public sector processes required for starting business activities 6/2019*	Performance audit
Socio-economic feasibility calculations of transport infrastructure projects 10/2016*	Performance audit
Organisation of the activities supporting decision-making under the comprehensive reform of state research institutes and research funding (TULA) 2/2018	Performance audit
Promoting sustainable development 14/2019	Performance audit
Structural reforms in the Finnish Tax Administration 1/2017*	Performance audit
Vocational education development projects – study completion efficiency programme for 2011–2014 as an example 13/2018*	Performance audit
Capital management in state funds 16/2018	Performance audit
Organisation of state-owned business operations 14/2018*	Performance audit
Implementation of EU legislation 12/2017*	Performance audit

The follow-up reports assessed the implementation of a total of 84 recommendations. Slightly less than a half (46 per cent) of the recommendations had been implemented to some extent and 36 per cent in full or almost in full, while 18 per cent had not been implemented. In 14 audits out of 24, all recommendations had been implemented to some extent or in full. These audits are marked with an asterisk in the table. In the case of one audit, none of the recommendations had been implemented.

Complaints and reports on irregularities

In 2021, the National Audit Office received 111 complaints or letters from private persons and organizations concerning a perceived flaw in the legality of the management of central government finances. The NAOF also received 34 reports from government agencies concerning irregularities related to state funds or assets in their activities. In addition, the NAOF provided advice and guidance related to complaints and reports on irregularities based on other citizen contacts in approximately 120 cases, mostly by phone or email.

Since 2019, commissioned by the management, the function responsible for complaints and reports on irregularities has carried out various background studies, which have been used in the drafting of new guidelines and in the development of the activities. “Guidelines of the National Audit Office on submitting and processing of complaints” were updated in 2021.

In 2021, the NAOF started to use the Irregularity Management System (IMS) for monitoring the national reports of abuse and other irregularities submitted to the European Anti-Fraud Office (OLAF).

Table 4: Key performances of the complaints and reports on irregularities function 2018–2021

Deliverables of the function	2018	2019	2020	2021
Complaint or citizen letter	16	24	51	111
Report on irregularity	8	12	21	34
Guidance, etc.	< 20	~45	~64	~120
Background studies, etc.	-	1	3	1

The number of complaints and letters from citizens has almost doubled in three consecutive years, and the number of reports on irregularities has also been on the increase. Citizens’ contacts have concerned, for example, dissatisfaction with the handling of their affairs by government agencies or questioning the legality of a government agency’s financial activities. Guidance provided by the function responsible for complaints and reports on irregularities has also increased considerably. The function has typically answered various enquiries, clarified the principles of submitting and investigating complaints, or instructed persons who have contacted the NAOF to turn to the relevant competent authority. A common factor in many cases has been the citizen’s concern as to whether state funds and assets have been used in the interests of taxpayers.

1.4.2 Quality management in audit and monitoring

The purpose of audit quality management is to ensure that all audits meet the requirements set by the National Audit Office’s audit guidelines and support the NAOF’s societal impact targets. In 2021, the National Audit Office continued to carry out quality management according to its quality management model revamped in 2019–2020. The National Audit Office goes through the results of the quality management regularly on its management forums during the accounting period.

Quality assurance of audits is an essential part of the audit process. The project team leader organizes quality control during the project in such a manner that the quality of all audit work is controlled by another person, and the quality control is documented. The quality of the project team leader's work is controlled by the project owner. External experts can also be used in quality control during audits if this is considered necessary. In 2021, external experts' evaluations were requested in the case of three audit plans or analyses.

At least 25 per cent of audit projects are assessed ex post in quality reviews. Quality reviews help to assess the effectiveness of the quality management system and learn from the audits conducted. The development areas identified in quality reviews are improved as part of the development of quality management.

A quality report is prepared annually on the results of quality reviews. The quality report compiles the quality findings related to the audits published in the previous year and makes development recommendations. Based on the 2021 quality report, assessing the quality of audits published in 2020, the quality of audits can be considered to have essentially met the requirements set for them.

The financial audits included in the quality review had been mainly prepared according to the audit guidelines. The development targets identified in the report included quality control documents and their archiving. Based on the quality reviews carried out in autumn 2021 and reported on in the following quality report, the documentation of quality control has improved significantly and was in order in all the audits covered by the quality review.

The quality reviews of compliance, performance, and fiscal policy audits found that the selection of a suitable audit type for the audit topic and its objective had succeeded particularly well. A development target identified was the harmonization of documentation and archiving practices. As part of the introduction of the new case management system in 2020, the places of storage and workflow of audit process documents have already been reviewed.

Follow-ups of audits were included in the scope of the quality review in 2021 for the first time. According to the results, follow-ups are carried out in accordance with the guidelines, but a development target identified was the documentation of decisions and quality control in the follow-up process, as it has been carried out in different ways. With the establishment of the new case management system, the documentation of decisions, in particular, has been specified in 2021.

The aim of quality management in fiscal policy monitoring and the oversight of election campaign and political party funding is to ensure that the NAOF performs its statutory monitoring and oversight tasks as laid down in legislation and in such a manner that the activities support the NAOF's impact targets. The quality of the oversight of election campaign and political party funding is controlled by shared work programmes and guidelines and quality control by the project team leader during the work. The quality of the project team leader's work is controlled by the project owner. In addition to guidelines, the quality control of fiscal policy monitoring is based on the quality control of assessments and reporting, which is performed by the project team leader. The head of the function, in turn, controls the quality of the project team leader's work. External experts can also be used in quality control if this is considered necessary. In 2021, an external expert was requested to assess the fiscal policy monitoring report. The peer review of fiscal policy monitoring is described under "Assessments".

1.5 Human resources management and development

The HR policy of the National Audit Office provides a foundation for systematic and long-term human resource management, and it also steers and supports the implementation of the NAOF's strategy. The HR policy is based on the NAOF's values, and it sets out the principles for managing personnel matters at the agency. The HR policy ensures that uniform practices are applied in leadership and provides a foundation for the operations of the entire agency. In its resource and recruitment plan, the National Audit Office prepared for future retirement and the allocation of the agency's resources to the core activities. The personnel framework was raised temporarily for the upcoming operational and financial plan period.

The Covid-19 pandemic significantly altered the working methods and the use of premises already in the previous year, when all the personnel switched over to remote working. The remote work recommendation continued almost throughout 2021. Remote working has functioned relatively well, and employees have regarded it as a positive development. At the same time, they recognize the importance of meeting colleagues in generating enthusiasm and community spirit. Remote working has thus had two kinds of impacts on wellbeing at work: On one hand, remote working has provided freedom and flexibility to working. On the other hand, as the boundaries between work and leisure are becoming blurred, the pressure to be available all the time and to be constantly ready to work has increased job-related stress. Several different types of remote events were organized during the year to promote the sense of community, the flow of information, wellbeing at work, and cooperation. In the past year, the employees' wellbeing at work was weakened particularly by the Covid-19 pandemic, the management crisis, and the media attention directed at the agency.

Competence development has been systematic, and its focus has been on on-the-job learning. In addition to training open to all employees, the NAOF has provided tailored training, such as study circles and learning events, as well as various learning opportunities in projects. Training sessions and programmes related to auditing were organized in cooperation with those responsible for the different audit types. These included, for example, ACL training, regulations and rules of play related to publicity and secrecy, and training on the quality of audit work. In addition to traditional training, the NAOF arranged tailored training programmes and individual trainings. In addition to supervisor and management training, these included, for example, the NAOF's third Askel programme, which focused on leadership and ended during the year under review. The participants in the Askel programme were NAOF employees who served in expert roles and were interested in leadership. One of the key development areas was establishing a work culture based on coaching. In addition, the NAOF provided team coaching to support project work. Job rotations were continued as a method of developing competence even in 2021. The mobility of personnel is promoted in order to broaden and deepen their competence and also to make new competence available to the entire agency. In 2021, we launched a new programme for young professionals.

Changes in the operating environment and the requirements set by the audit sector have shifted the focus of competence development towards broader and more versatile competence paths. Through competence discussions, we have identified the employees' competence and their need and interest to develop in the NAOF's critical competence areas. The competence discussions have resulted in individual learning paths and plans. By implementing these, each NAOF employee has the opportunity to ensure that their competence is up-to-date and that there is demand for it throughout their work career.

1.5.1 Key figures of human resource management and development

Number of employees, personnel structure, and personnel expenses

At the end of 2021, the National Audit Office employed 144 people, of whom 81 were women and 63 were men. The number of employees decreased by two from the previous year. The number of person-years grew slightly, i.e. by 0.1 per cent, from the previous year.

Table 5: Number of employees and person-years

Number of employees and person-years	2019	2020	2021	Annual change, %
Number of employees, 31 December	146	146	144	-1.4
Women	81	83	81	-2.4
Men	65	63	63	0.0
Person-years	142.5	145.2	145.4	0.1

In 2021, the average age of the staff was 48.6 years. The average age was up by 1.2 per cent from the previous year. The average age of women was 47.3 years, while that of men was 50.4 years.

Table 6: Average age of women and men, personnel age structure on 31 December

Average age of employees, years	2019	2020	2021	Annual change, %
Total personnel	47.2	48.1	48.6	1.2
Women	45.8	46.3	47.3	2.1
Men	48.9	50.4	50.4	0.0

The largest age group in 2021 were those aged between 45 and 54, who accounted for 33.3 per cent of the personnel.

Table 7: Number of employees by age group

Age group, years	2019	2020	2021	Annual change, %
-24	1	-	-	-
25-34	22	21	19	-9.5
35-44	39	32	29	-9.4
45-54	40	45	48	6.7
55-64	44	47	44	-6.4
65-	-	1	4	300.0

Most of the NAOF's employees have university education. The personnel education level index is 6.8. At the end of the year, 80.6 per cent of the personnel had a master's degree or higher. A total of 18.1 per cent had a doctoral degree.

Table 8: Education level index 31 December

Education level index on 31 December	2019	2020	2021	Annual change, %
Total personnel	6.7	6.7	6.8	1.3
Women	6.5	6.7	6.7	0.9
Men	6.8	6.8	6.9	1.8

The NAOF's staff consists mainly of permanent employees. In 2021, the number of permanent employees was 128. The share of fixed-term employees decreased by 27.3 per cent from the previous year.

Table 9: Permanent and fixed-term employees on 31 December

Number of permanent and fixed-term employees	2019	2020	2021	Annual change, %
Permanent	122	124	128	3.2
Women	68	67	70	4.5
Men	54	57	58	1.8
Fixed-term	24	22	16	-27.3
Women	13	16	11	-31.3
Men	11	6	5	-16.7

The share of part-time employees of the NAOF's staff is still very small. At the end of 2021, part-time employees accounted for 3.5 per cent of the NAOF's personnel.

Table 10: Full-time and part-time employees on 31 December

Number of full-time and part-time employees	2019	2020	2021	Annual change, %
Full-time	140	139	139	0,0
Part-time	6	7	5	-28.6

Table 11: Labour costs

Labour costs	2019	2020	2021	Annual change, %
Total labour costs, EUR/year	€12,559,861	€12,866,623	€13,083,547	1.7
Pay for actual working hours, % of total pay	75.5%	76.5%	75.1%	-1.8
Indirect labour costs	€4,824,127	€4,828,836	€4,997,235	3.5
Share of indirect labour costs of pay for actual working hours	62.4%	60.1%	61.8%	2.9

Source: Tahti system

1.5.2 Wellbeing at work

One of the strategic objectives of the National Audit Office is a competent and wellbeing personnel. Wellbeing employees have resources and motivation to develop themselves and learn new things. Wellbeing employees improve the workplace atmosphere and promote activities that increase the NAOF's societal impact.

Each year the National Audit Office draws up a work and wellbeing plan, which sets out the focus areas of wellbeing at work. In 2021, the NAOF carried out the VMBaro survey on wellbeing at work. The survey is carried out annually. Every two years, based on the analysis of the results, focus areas of wellbeing at work are selected in cooperation with the staff, and concrete development measures are planned. Every other two years, the results of the survey are used to monitor whether the measures taken have produced the desired effects. In 2021, an "intermediate survey" was conducted. A total of 104 NAOF employees responded to the survey, and the response rate was 72.7. According to the survey, the employees' total wellbeing at work index was on a good level: 3.34 on a scale of 1–5. According to the results of the VMBaro survey and the issues raised in the events for analysing the results of the survey, the employees are satisfied with the basic conditions for work, flexible work, the content of work, and the possibility of influencing the content of work. The sense of community and community spirit are perceived as good, and the employees are satisfied with the support provided by their colleagues. One of the development targets identified was the need to further clarify roles and responsibilities. In addition, the organization of work should be further developed, and good interaction and up-to-date communication should be strengthened. In spring 2021, the agency introduced a mood meter to support VMBaro. Mood measurements are carried out regularly in such a manner that the employees respond to various claims related to the focus areas selected for wellbeing at work. The mood meter provides the management, supervisors, HR services, and the entire personnel with important real-time information on, for example, the employees' job satisfaction and how the selected focus areas of wellbeing at work develop during the year.

Wellbeing at work and conditions for it have also been promoted by an active support model

The past year continued to be strongly characterized by the Covid-19 pandemic and its impacts on working. The National Audit Office had offered extensive opportunities for remote working already before the pandemic, which made it easier to switch over fully to remote working in March 2020. The NAOF has supported its personnel's physical condition by providing them with an opportunity to participate in instructor-led virtual break exercises. In addition, the personnel have an opportunity to use part of their personnel benefits for sporting and cultural services. The personnel's recreational day was organized remotely in small groups to prevent infections. We were nevertheless able to organize the NAOF's Christmas party as a physical event, which was considered important amid the long remote working period. We maintained the sense of community, for example, in virtual coffee breaks between competence centre members and informal virtual discussions.

To support the personnel's work capacity and performance, the NAOF has an operating model for active support, crisis guidelines for various crises, guidelines on the prevention and processing of harassment and improper behaviour, and operational instructions for substance abuse cases. The operating models were updated in 2021, and next year special attention will be paid to increasing the knowledge and application of the guidelines and models.

We ensure that our employees are treated equally by taking the measures described in the equality and non-discrimination plan.

The achievement of the HR policy goals is monitored regularly at quarterly meetings between the management and the personnel organizations. All of the HR policy themes are monitored and assessed.

As in the previous year, the number of sick absences was low, 4.2 days per person-year. The personnel's departure and incoming turnover reduced as a whole from the previous year. Of the persons who were employed at the end of 2020, two, i.e. 1.4 per cent, retired and 5.6 per cent transferred to another employer.

Table 12: Personnel turnover and wellbeing at work

Personnel turnover and wellbeing at work	2019	2020	2021	Annual change, %
Departure turnover (% of personnel)	11.6%	15.1%	13.2%	-12.6
To another employer (% of personnel)	3.4%	4.8%	5.6%	16.7
Incoming turnover (% of personnel)	12.2%	13.7%	11.1%	-19.0
Absences due to sickness (days/person-year)	7.5	3.4	4.2	23.5
Net occupational healthcare costs (€/person-year)	€872	€985	€944	-4.2
Wellbeing at work, average of total job satisfaction on a scale of 1-5 (VMbaro in use as of 2020)	-	3.45	3.34	-3.2
Mood meter Fiilismittari, development of general mood and average per thematic area on a scale 1-5 (in use since 2021)	-	-	3.5	-

The amount in euros used for competence development decreased by 50.8 per cent from 2020, and the time used for training decreased by 32.4 per cent from 2020. One of the reasons explaining this is that certain long-term training programmes that had been underway during the previous years ended. Another reason is that the Covid-19 pandemic caused training events to be turned into virtual or online ones, and thus the training expenses included no travel or accommodation expenses. The working time used for job rotation decreased by 72.9 per cent.

Table 13: Training and development

Training and development	2019	2020	2021	Annual change, %
Participation in training (€/person-year) ¹	2,735	1,914	942	-50.8
Participation in training (working days/person-year) ¹	7.9	7.1	4.8	-32.4
Job rotation (working days/person-year)	5.8	3.1	0.8	-72.9

¹ Does not include salary costs for lost working hours or self-directed development of professional skills.

1.6 Analysis of the final accounts

1.6.1 Structure of financing

There were no changes in the National Audit Office's financing structure compared with 2020. The NAOF's operating expenses were covered in item 21.40.01 and VAT expenses in item 21.40.29.

1.6.2 Compliance with the budget

Parliament allocated a total of EUR 16,551,000 to the National Audit Office for operating expenses in 2021 (EUR 15,804,000 in 2020). Appropriations carried forward from previous years amounted to EUR 2,658,698, whereby the available appropriations in 2021 totalled EUR 19,209,698.

Of the appropriations under the operating expenses item, a total of EUR 13,098,312 was used in 2021, while EUR 3,452,688 was carried forward to the following year. The amount carried forward in 2021 was EUR 793,990 higher than in the previous year.

In 2021, an additional appropriation of EUR 502,000 was granted to the National Audit Office for the development of digitalization of audit work and EUR 246,000 for salary increases under the Parliament's collective agreement. During the report year, we launched a digitalization development programme focusing on the NAOF's information management and technical architecture. However, the development began at a slower pace than planned, and the appropriations allocated to it were not used as estimated. The amount carried forward increased, for example, because of the continued Covid-19 pandemic and the tightening of the requirements concerning discretion as to the appropriateness of procurement.

The sum allocated to the National Audit Office for VAT expenses in 2021 was EUR 650,000, of which the NAOF used EUR 520,731.

1.6.3 Statement of income and expenses

The operating expenses of the National Audit Office amounted to EUR 15,861,496 in 2021 and increased slightly from the previous year (EUR 15,650,436 in 2020).

Operating expenses consisted mainly of personnel expenses (EUR 12.7 million), which accounted for 80.0 per cent of all operating expenses. The second largest expense item was purchased services (EUR 2.2 million), which accounted for 13.8 per cent of operating expenses. Personnel expenses increased by around 3.3 per cent, whereas purchased services remained almost unchanged (-0.4 per cent).

Materials, supplies and goods (EUR 94,387) decreased from the previous year (-68.4 per cent), as the NAOF's IT devices were replaced mainly in 2020. Other expenses (EUR 282,055) remained close to the previous year's level (11.5 per cent). The small growth was mainly due to the purchase of access rights to ICT systems.

The impacts of the Covid-19 pandemic continued to be reflected in the NAOF's operating expenses, as the expenses resulting from travel, training, and stakeholder events, for example, remained at the level of 2020.

Extraordinary income (EUR 1,277) includes an item related to an amount to be recovered, which is described in greater detail under “Summary of irregularities detected”.

1.6.4 Balance sheet

The balance sheet of the National Audit Office decreased slightly during the financial year 2021. The advances paid in the previous financial year (EUR 60,000) were reversed when the OECD evaluation was completed in summer 2021. In addition, accounts payable decreased by 47.9 per cent from 2020. On the other hand, accrued expenses increased by 3.5 per cent due to the increase in holiday pay liabilities.

1.7 Internal control declaration of assessment and assurance

The National Audit Office has assessed the state of its internal control and risk management. In the assessment we applied an internal control assessment framework which includes assessments per responsibility area and a NAOF-level summary. The self-assessment was conducted on the basis of the COSO 13 assessment framework, recommended by the Government Financial Controller’s Function. The assessment also utilized the summaries from previous years. In the statement, consideration was given to the observations of internal audit on the state of internal control and risk management.

On 28 January 2022, the Helsinki District Court sentenced an official of the National Audit Office for abuse of official power, breach of official duty, and embezzlement in cases that concerned a public-service employment termination agreement and misuse of frequent flyer points. Another official of the NAOF was also sentenced for abuse of official power in the case that concerned the public-service employment termination agreement. The sentences are not yet final.

The observations on development presented in the report of the Parliamentary Audit Committee (TrVM 2/2021 vp) have been taken into account in the development of internal control and risk management. The NAOF has reviewed the guidelines and practices of financial administration and other administration during the year. We have also established a procedure for monitoring the customer loyalty points related to official travel. In addition, we have prepared an ex-post reporting procedure for the Auditor General’s travel expenses and other expenses in such a manner that it is possible to start the reporting as soon as it is known to whom they should be reported to. The development of the procurement function is under way, and the procurement guidelines have been updated. The risks and controls related to the financial administration tasks have been described and are being tested. Deviations are monitored and reported to the management.

In order to restore confidence in our internal and external activities, we have drawn up a recovery plan, which sets out concrete measures to be taken in our core activities and communications in order to restore confidence and puts them in an order of priority. We have presented the plans and objectives to the parliamentary Audit Committee. As part of the recovery plan, we have carried out a self-assessment of our management model. The results of the self-assessment are critical of the NAOF’s management system and its implementation. The most critical responses were related to the rules of procedure, responsibilities and roles, and the tasks and organization of the different forums.

Based on the assessment of internal control, the management of the National Audit Office is of the opinion that both internal control and risk management meet the requirements set for them with the exception of the deficiencies detected in the steering environment. The deficiencies in the NAOF's own steering environment are reflected in the basic premises of internal control, e.g. as unclear powers and responsibilities. Other deficiencies in the steering environment to be highlighted are the weaknesses identified in the NAOF's management model and organizational structure as well as deficiencies in the exemplary nature of the previous senior management's activities.

The most important development targets in internal control and risk management in 2022 are:

- Developing the management model and organizational structure of the National Audit Office to better support the implementation of the NAOF's statutory tasks as well as the setting and monitoring of objectives. After this, updating the NAOF's rules of procedure and other structures, guidelines, and regulations to correspond to the new model. As regards the rules of procedure, paying special attention to a clear description of responsibilities and structures.
- As regards the development of operational and financial planning, specifying the objectives of the National Audit Office and ensuring that the performance targets set are clear. As regards processes and practices, developing common procedures for monitoring deviations and measures and for reporting on them. Continuing the development of the procurement function.
- Discussing the values of the National Audit Office regularly with the staff. Updating the HR policy.
- Developing the risk management policy and specifying measures to assess the risks related to the activities of the National Audit Office. Discussing the risk management policy with all employees and communicating it clearly once it has been completed.
- Developing wellbeing at work by taking the measures decided on the basis of the results of the work and wellbeing surveys.
- Continuing the development of the information management processes and the required roles, architecture, information security, data protection, and services to ensure the benefits received from the information. Putting the implementation and development of information management in practice through the NAOF's management system.

1.8 Reviews and assessments

This chapter describes the self-assessments made by the organization as well as the reviews made by external parties in 2021. The results present the objectives of the reviews and assessments carried out and the most important observations and development proposals. The reviews and assessments complement the information contained in the annual reports and provide information for the development of societal impact, efficiency, and service quality. The reviews and assessments provide information on the impacts and interrelations of measures, and on the structural factors affecting the efficiency and the development of societal impact. The reviews and assessments can also be used for reviewing strategies and strategic plans, as well as the relevance of the strategic choices already made.

In 2021, an external peer review of the audit activities of the National Audit Office was launched, but due to the NAOF's exceptional situation, it had to be suspended and postponed until the coming years.

1.8.1 Self-assessment of the management system

The National Audit Office carried out a self-assessment of its management system, which has been in force since 2019, by means of a personnel survey. The members of the strategy forum responded to the survey in the summer, and the entire personnel responded to it in October. The survey was part of the efforts to restore confidence and develop the activities. A final report was prepared based on the responses to the survey and the observations raised in the event where the results of the survey were analysed with the staff. The final report was submitted to the new Auditor General for measures. Both the management and the personnel have a critical view of the current management model and demand extensive corrective measures of varying degrees. Structural factors that do not work were identified in the management model. Positive development areas as well as objectives and practices worth pursuing were also identified in the management model, but they were outweighed by the critical considerations.

1.8.2 Peer review of fiscal policy monitoring

The independent review carried out by the OECD of the fiscal policy monitoring function of the National Audit Office was completed in 2021. As part of the project, the review team interviewed a broad range of key stakeholders of the NAOF's fiscal policy monitoring. The objective of the project was to provide the NAOF with a comprehensive knowledge base for the development of the fiscal policy monitoring function. According to the OECD review, the National Audit Office and its fiscal policy monitoring function have increased the transparency of fiscal policy in Finland. The stakeholders regard the NAOF's fiscal policy monitoring as a credible, independent, and impartial institution. The OECD technical assessment found the methods applied by the fiscal policy monitoring appropriate. It is proposed in the review that the visibility and independence of the fiscal policy monitoring function should be developed both within the National Audit Office and towards stakeholders. The fiscal policy monitoring should also increase the depth of its analytical work, while ensuring sufficient focus on its mandatory tasks. The OECD also proposes that fiscal policy monitoring and fiscal policy audit activities should be merged in the NAOF's organization, because these functions are very close to each other. The implementation of the recommendations made the review began in 2021 and will continue in 2022.

1.9 Summary of the irregularities detected

1.9.1 Summary of the information concerning defects and irregularities

On 28 January 2022, the Helsinki District Court sentenced to fines two officials of the National Audit Office for abuse of official power in a case related to a public-service employment termination agreement (on 24 May 2016) and one official for breach of official duty (from 13 March 2016 to 14 August 2020) and embezzlement (from 14 February 2018 to 14 August 2020) in a frequent flyer point case. The decision of the District Court is not final.

1.9.2 Summary of information concerning the recovery of funds

In 2021, the National Audit Office made one recovery decision, and the amount to be recovered was EUR 1,277.16. The decision made by the NAOF has been appealed to the Administrative Court and banned from enforcement, and it is not final.

In January 2022, the NAOF withheld a total of EUR 225 of unjustified expenses in connection with the salary payment.

Strategy forum

The strategy forum is a cooperation and preparatory body of the Auditor General and the senior public officials of the National Audit Office. It aims at supporting the Auditor General in managing the agency and in strategic decision-making. The strategy forum plans, develops, and assesses the agency's operations and steers the implementation of decisions. It aims at agreeing on a common interpretation of the NAOF's mandate and of the targets, principles, and resources of its operations. In addition, the strategy forum coordinates actions that have extensive or essential significance for the NAOF's operations and management.

Members of the strategy forum

Sami Yläoutinen, Auditor General (as from 1 January 2022)

Matti Okko, Deputy to the Auditor General, Director of the impact area Sustainable General Government Finances

Jaakko Eskola, Director of the impact area Information Governance

Anna-Liisa Pasanen, Director of the impact area A Safe, Healthy and Affluent Society

Heli Mikkilä, Director of the impact area Sustainable Governance and Public Administration (until 14 January 2022)

Tuula Varis, Director of the impact area Sustainable Governance and Public Administration (as from 1 February 2022)

Riitta-Liisa Heikkilä, Director of Competence Centre

Leena Juvonen, Director of Competence Centre

Pirkko Lahdelma, Director of Competence Centre

Heli Nikander, Director of Competence Centre

Tuula Sandholm, Director for Administration and Resources

Mari Eerikäinen, HR Director

Juhani Heimsch, ICT Director

Jaana Beversdorf, Communications Director

Jenni Leppälahti, Planning Director

Pauliina Taavitsainen, Deputy Planning Director

Pentti Mykkänen, Deputy Director

Väinö Viherkoski, Deputy Director

Vivi Niemenmaa, Deputy Director

Vesa Koivunen, Deputy Director

Mika Sainio, Team Manager, Fiscal Policy Monitoring

Pontus Londen, Team Manager, Oversight of Political Party and Election Campaign Funding

2 Budget outturn statement

Number and name of department, item, and account	Final accounts 2020	Budget 2021 (incl. suppl. budgets)	Final accounts 2021	Comparison Final accounts - Budget	Actual, %
12. Miscellaneous income	0.02	1,277	1,277.20	0.00	100
12.39.10 Other miscellaneous revenue	0.02	1,277	1,277.20	0.00	100
Income estimate accounts total	0.02	1,277	1,277.20	0.00	100

Number, name and type of appropriation of the main division, item, and account	Final accounts 2020	Budget 2021 (incl. suppl. budgets)	Appropriations in the budget 2021		Final accounts 2021	Comparison Budget - Accounts	Supplementary information concerning deferrable appropriations			
			used in 2021	carried forward to the following year			Appropriations carried forward from previous years	Available for use in 2021	Use in 2021 (excl. cancellations)	Carried forward to the following year
21. Parliament	16,395,051.86	17,071,731	13,619,042.50	3,452,688.15	17,071,730.65	0.00	2,658,698.40	19,209,698.40	15,757,010.25	3,452,688.15
21.40.01 National Audit Office's operating expenses (2-year deferrable appropriation)	15,804,000.00	16,551,000	13,098,311.85	3,452,688.15	16,551,000.00	0.00	2,658,698.40	19,209,698.40	15,757,010.25	3,452,688.15
21.40.29 VAT expenses (variable appropriation)	591,051.86	520,731	520,730.65		520,730.65	0.00				
Appropriation accounts, total	16,395,051.86	17,071,731	13,619,042.50	3,452,688.15	17,071,730.65	0.00	2,658,698.40	19,209,698.40	15,757,010.25	3,452,688.15

[The information presented in the table can be found in Excel format here.](#)

3 Statement of income and expenses

	1 Jan 2021 to 31 Dec 2021		1 Jan 2020 to 31 Dec 2020	
Operational income				
Other operational income	<u>4,280.00</u>	4,280.00	<u>720.00</u>	720.00
Operational expenditure				
Materials, supplies and goods				
Purchases during the year	94,386.57		298,917.23	
Personnel expenses	12,689,708.92		12,284,711.41	
Rents	600,817.91		611,584.39	
Purchased services	2,194,528.01		2,202,253.33	
Other expenses	282,054.99	<u>-15,861,496.40</u>	252,969.99	<u>-15,650,436.35</u>
Deficit I		-15,857,216.40		-15,649,716.35
Financial income and expenses				
Financial income	0.04		0.02	
Financial expenses	<u>-25.15</u>		<u>-222.08</u>	-222.06
Extraordinary income and expenses				
Extraordinary income	<u>1,277.16</u>	1,277.16	<u>0.00</u>	0.00
Deficit II		-15,855,964.35		-15,649,938.41
Deficit III		-15,855,964.35		-15,649,938.41
Income from taxes and compulsory charges				
VAT paid	<u>520,730.65</u>	<u>-520,730.65</u>	<u>591,051.86</u>	<u>-591,051.86</u>
Surplus/deficit for the year		<u>-16,376,695.00</u>		<u>-16,240,990.27</u>

The information presented in the table can be found in Excel format [here](#).

4 Balance sheet

	31 December 2021		31 December 2020	
ASSETS				
Fixed assets and other long-term investments				
Intangible assets				
Advances paid and assets under construction	139,030.00	139,030.00	139,030.00	139,030.00
Total fixed assets and other long-term investments		139,030.00		139,030.00
Inventories and financial assets				
Current receivables				
Sales receivables	5,479.63		720.00	
Accrued income	259.90		0.00	
Other current receivables	475.71		3,611.12	
Advance paid	0.00	6,215.24	60,000.00	64,331.12
Cash in hand and at bank and other financial assets				
Accounting office's expense accounts	-201.78	-201.78	-123.73	-123.73
Total inventories and financial assets		6,013.46		64,207.39
Total assets		145,043.46		203,237.39
EQUITY AND LIABILITIES				
Equity				
State's equity				
State's equity 1 Jan 1998	-819,653.02		-819,653.02	
Change from previous years	-2,543,974.61		-2,525,316.66	
Equity transfers	16,290,613.58		16,222,332.32	
Surplus/deficit for the year	-16,376,695.00	-3,449,709.05	-16,240,990.27	-3,363,627.63
Liabilities				
Current liabilities				
Accounts payable	201,406.57		297,954.97	
Transfers between accounting offices	288,853.43		285,508.86	
Payable items	260,244.85		239,633.39	
Accrued expenses	2,844,247.66	3,594,752.51	2,743,767.80	3,566,865.02
Total liabilities		3,594,752.51		3,566,865.02
Total equity and liabilities		145,043.46		203,237.39

[The information presented in the table can be found in Excel format here.](#)

5 Notes to the final accounts

Note 1 to the final accounts: Accounting principles and comparability

1. Changes related to budgeting and their key impacts on the budget outturn statement, statement of income and expenses, balance sheet, and their comparability

The National Audit Office's operating expenses 21.40.01 is a two-year deferrable appropriation. There have been no changes in the budgeting of the item.

2. Exchange rate used for converting foreign currency assets and liabilities, and other commitments into the Finnish currency

Nothing to report.

3. Valuation and accrual principles and methods applied in the preparation of the final accounts, and especially the impacts of changes in them on the formation of surplus and deficit for the year, and the items reported on the balance sheet

The final accounts of the National Audit Office have been prepared in accordance with the State Budget Act and the State Budget Decree, as well as the regulations and guidelines issued by the Ministry of Finance and the State Treasury, observing the information disclosed in Appendix 17.

4. Income and expenses for earlier years, budget income and expenses, and correction of non-negligible errors

Nothing to report.

5. Account of the information on the previous year if it is not comparable with the information on the fiscal year

Nothing to report.

6. Account of the most significant events after the fiscal year to the extent they are not reported in the review of operations

Nothing to report.

Note 2 to the final accounts: Net budgeted income and expenses

The National Audit Office has nothing to report on Note 2.

Note 3 to the final accounts: Overspending of estimated appropriations

The National Audit Office has nothing to report on Note 3.

Note 4 to the final accounts: Cancelled transferred appropriations

The National Audit Office has nothing to report on Note 4.

Note 5 to the final accounts: Itemization of personnel expenses

Itemization of personnel expenses	2020	2021
Personnel expenses	10,618,749.50	10,358,984.96
Salaries and bonuses	10,549,964.74	10,272,067.43
Performance-based items	0.00	0.00
Change in holiday pay liabilities	68,784.76	86,917.53
Social security costs	2,070,959.42	1,925,726.45
Pension expenses	1,842,714.19	1,736,517.90
Other personnel expenditure	228,245.23	189,208.55
Total	12,689,708.92	12,284,711.41
Management salaries and fees, of which	846,862.46	885,514.73
- performance-based items	0.00	0.00
Fringe benefits and other financial benefits	193,753.96	196,721.05
Management	10,102.44	11,745.74
Other personnel	183,651.52	184,975.31

Note 6 to the final accounts: Depreciation according to plan and changes to it

The National Audit Office has nothing to report on Note 6.

Note 7 to the final accounts: Changes in the acquisition cost of national property and fixed assets and other long-term expenditure

The National Audit Office has nothing to report on Note 7.

Note 8 to the final accounts: Financial income and expenses

The National Audit Office has nothing to report on Note 8.

Note 9 to the final accounts: Loans granted from the budget

The National Audit Office has nothing to report on Note 9.

Note 10 to the final accounts: Securities and equity holdings

The National Audit Office has nothing to report on Note 10.

Note 11 to the final accounts: Financial assets and liabilities on the balance sheet

The National Audit Office has nothing to report on Note 11.

Note 12 to the final accounts: Granted state securities, state guarantees, and other commitments

Other multi-annual commitments

Ordinary agreements and commitments made under "Operational expenditure" in the general provisions section of the Budget Statement

€	Budget expenditure 2020	Appropriation requirement 2021	Appropriation requirement 2022	Appropriation requirement 2023	Appropriation requirement in subsequent years	Appropriation requirement, total
Ordinary agreements and commitments, total	660,200.00	679,307.00	679,307.00	56,609.00		1,415,223.00

Agreements and commitments made under other grounds than "Operational expenses" in the general provisions section of the Budget Statement

€	Budget expenditure 2020	Appropriation requirement 2021	Appropriation requirement 2022	Appropriation requirement 2023	Appropriation requirement in subsequent years	Appropriation requirement, total
Ordinary agreements and commitments, total	-	-	-	-	-	-
Other multiannual commitments, total	-	-	-	-	-	-

The National Audit Office has nothing to report.

Note 13 to the final accounts: Reserve funds on the balance sheet

The National Audit Office has nothing to report on Note 13.

Note 14 to the final accounts: Reserve funds outside the balance sheet

The National Audit Office has nothing to report on Note 14.

Note 15 to the final accounts: Changes of debts

The National Audit Office has nothing to report on Note 15.

Note 16 to the final accounts: Maturity breakdown and duration of liabilities

The National Audit Office has nothing to report on Note 16.

Note 17 to the final accounts: Other supplementary information needed to give true and fair information

For the financial years 2019 and 2020, the National Audit Office has recognized expenses related to the development and introduction of a case management system for a total of EUR 76,300, which should have been capitalized on the balance sheet in accordance with section 66 of the State Budget Decree (1243/1992). In 2021, the National Audit Office prepared internal guidelines on asset management and recording practices.

Irregularities, offences, and recoveries detected at the NAOF are reported on under “Summary of irregularities detected” in the review of operations.

6 Signatures



The final accounts were approved in Helsinki on 18 February 2022.

Helsinki 18 February 2022

Sami Yläoutinen
Auditor General

Matti Okko
Director

Jenni Leppälahti
Planning Director

Appendix 1 to the Final Accounts: Allocation of working hours in 2021

Core activities (person-year)	2019	2020	2021
Audit and monitoring: Financial audit	18.7	16.4	15.4
Audit and monitoring: Performance audit	15.2	11.3	14.4
Audit and monitoring: Compliance audit	1.7	3.9	5.0
Audit and monitoring: Fiscal policy monitoring	2.1	2.9	3.8
Audit and monitoring: Multi-type audit	-	2.5	5.3
Audit and monitoring: Oversight of election campaign and political party funding	2.3	1.8	3.3
Audit and monitoring: Fiscal policy audit	1.6	0.9	1.4
Audit and monitoring: Follow-up	0.6	0.8	1.4
Audit and monitoring, total	42.2	40.4	50.1
Other core activities: Management of core activities	10.9	10.6	7.7
Other core activities: Planning of core activities	1.9	6.2	3.8
Other core activities: International activities	6.6	6.0	4.8
Other core activities: Development of core activities	4.3	4.5	3.1
Other core activities: Societal impact and stakeholder activities	5.6	4.4	2.3
Other core activities: Quality, evaluation, and complaints	0.8	2.5	2.7
Other core activities: Professional work	3.6	-	-
Other core activities, total	33.9	34.1	24.3
Core activities, total / Share of core activities in effective working hours	76.1 / 68%	74.6 / 64%	74.4 / 63%
Support activities (person-years)	2019	2020	2021
General administration and management	13.8	17.9	21.8
Information management	4.7	5.8	4.5
Personnel administration	2.9	4.0	3.2
Training	4.1	3.9	2.6
Communications	3.6	3.5	3.4
Internal audit, risk management, and security	2.2	2.4	2.6
Financial administration	0.6	1.9	1.9
Job rotation	2.3	1.7	0.9
Knowledge management	0.6	0.8	2.1
Support for planning, steering, and monitoring	0.3	0.3	0.6
Other support activities	0.2	0.1	0.3
Travel	0.0	0.1	0.0
Office services	0.1	0.0	0.0
Real estate management	0.0	0.0	-
Support activities, total / Share of support activities in effective working hours	35.3 / 32%	42.4 / 36%	44.0 / 37%

Effective working hours, total / Share of effective working hours in total working hours	111.4/ 78%	117.0/ 80%	118.4/ 81%
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Absences	2019	2020	2021
Paid absences	22.8	22.7	19.7
Absences due to sickness	4.2	2.6	2.6
Other paid absences	2.8	1.6	3.5
Holiday bonus leave	1.2	1.5	1.5
Absences, total	31.0	28.4	27.3

Working hours, total (person-years)	142.4	145.4	145.7
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[The information presented in the table can be found in Excel format here.](#)

Appendix 2 to the Final Accounts: End products in 2021

Reports to Parliament

R 2/2021 vp	National Audit Office's report to Parliament on the oversight of political party funding in 2020
R 16/2021 vp	Separate report of the National Audit Office to Parliament on the audit of the final central government accounts 2020 and the Government's annual report
R 20/2021 vp	National Audit Office's Annual Report to Parliament 2021
R 22/2021 vp	Separate report of the National Audit Office to Parliament: Fiscal policy monitoring report 2021

Audit reports

Financial audit

Office of the President of the Republic of Finland

Office of the President of the Republic D/1063/04.08.01/2020

Prime Minister's Office

Prime Minister's Office D/1064/04.08.01/2020

Administrative branch of the Ministry for Foreign Affairs

Ministry for Foreign Affairs D/1065/04.08.01/2020

Administrative branch of the Ministry of Justice

Ministry of Justice D/1066/04.08.01/2020

Legal Register Centre D/1067/04.08.01/2020

Criminal Sanctions Agency D/1068/04.08.01/2020

Finnish Prosecution Service D/1069/04.08.01/2020

Finnish Courts D/1070/04.08.01/2020

National Administrative Office for Enforcement D/1071/04.08.01/2020

Administrative branch of the Ministry of the Interior

Ministry of the Interior D/1072/04.08.01/2020

Emergency Response Centre Administration D/1073/04.08.01/2020

Finnish Immigration Service D/1074/04.08.01/2020

Emergency Services College	D/1075/04.08.01/2020
National Police Board	D/1076/04.08.01/2020
Finnish Border Guard	D/1077/04.08.01/2020
National Security Police	D/1078/04.08.01/2020

Administrative branch of the Ministry of Defence

Ministry of Defence	D/1079/04.08.01/2020
Construction Establishment of Defence Administration	D/1080/04.08.01/2020
Finnish Defence Forces	D/1081/04.08.01/2020

Administrative branch of the Ministry of Finance

Ministry of Finance	D/1082/04.08.01/2020
State Department of Åland	D/1083/04.08.01/2020
Digital and Population Data Services Agency	D/1084/04.08.01/2020
Regional State Administrative Agency for Southern Finland	D/1085/04.08.01/2020
Financial Stability Authority	D/1107/04.08.01/2020
Statistics Finland	D/1109/04.08.01/2020
Finnish Customs	D/1111/04.08.01/2020
State Treasury	D/1112/04.08.01/2020
VATT Institute for Economic Research	D/1113/04.08.01/2020
Government Shared Services Centre for Finance and HR	D/1114/04.08.01/2020
Government ICT Centre Valtori	D/1115/04.08.01/2020
Finnish Tax Administration	D/1116/04.08.01/2020

Administrative branch of the Ministry of Education and Culture

Ministry of Education and Culture	D/1117/04.08.01/2020
National Archives	D/1118/04.08.01/2020
Finnish Heritage Agency	D/1119/04.08.01/2020
Finnish National Agency for Education	D/1120/04.08.01/2020
Academy of Finland	D/1121/04.08.01/2020
Governing Body of Suomenlinna	D/1122/04.08.01/2020

Administrative branch of the Ministry of Agriculture and Forestry

Ministry of Agriculture and Forestry	D/1123/04.08.01/2020
Natural Resources Institute of Finland	D/1124/04.08.01/2020
National Land Survey of Finland	D/1125/04.08.01/2020
Finnish Food Authority	D/1126/04.08.01/2020

Administrative branch of the Ministry of Transport and Communications

Ministry of Transport and Communications	D/1127/04.08.01/2020
Finnish Meteorological Institute	D/1128/04.08.01/2020
Finnish Transport and Communications Agency	D/1129/04.08.01/2020
Finnish Transport Infrastructure Agency	D/1130/04.08.01/2020

Administrative branch of the Ministry of Economic Affairs and Employment

Ministry of Economic Affairs and Employment	D/1131/04.08.01/2020
Development and Administrative Centre for the ELY Centres and TE Offices	D/1086/04.08.01/2020
Energy Authority	D/1021/04.08.01/2020
Geological Survey of Finland	D/1087/04.08.01/2020
Business Finland – the Finnish Funding Agency for Technology and Innovation	D/1088/04.08.01/2020
Finnish Competition and Consumer Authority	D/1089/04.08.01/2020
Finnish Patent and Registration Office	D/1090/04.08.01/2020
Finnish Safety and Chemicals Agency	D/1091/04.08.01/2020

Administrative branch of the Ministry of Social Affairs and Health

Ministry of Social Affairs and Health	D/1092/04.08.01/2020
Finnish Medicines Agency	D/1093/04.08.01/2020
National Supervisory Authority for Welfare and Health	D/1094/04.08.01/2020
Social Security Appeal Board	D/1095/04.08.01/2020
Radiation and Nuclear Safety Authority	D/1096/04.08.01/2020
Finnish Institute for Health and Welfare	D/1097/04.08.01/2020

Administrative branch of the Ministry of the Environment

Ministry of the Environment	D/1098/04.08.01/2020
Housing Finance and Development Centre of Finland	D/1099/04.08.01/2020
Finnish Environment Institute	D/1101/04.08.01/2020

Final central government accounts

Final central government accounts	D/1102/04.08.01/2020
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Off-budget funds

Fire Protection Fund	D/1103/04.08.01/2020
State Television and Radio Fund	D/1104/04.08.01/2020
Finnish Oil Pollution Compensation Fund	D/1105/04.08.01/2020

Summary report

11/2021 Summary report: Financial audits of 2020

International financial audits

Baltic Marine Environment Protection Commission HELCOM
European Southern Observatory (ESO)
European Organization for Nuclear Research (CERN)

Compliance audit

1/2021	Renovation of the Olympic Stadium
4/2021	Implementation of the Competition Act
13/2021	Direct business subsidies granted in response to the Covid-19 epidemic – Allocation and management of the subsidies in the early stages of the epidemic
15/2021	Internal co-financing of on-budget entities as a source of funding for their activities

Fiscal policy audit

8/2021	Functioning of the central government spending limits system – Expenditure can be limited by the system, but other fiscal policy rules are also needed
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Performance audit

3/2021	Introduction and impacts of the Incomes Register
5/2021	Future workforce 2030 – Taking future competence needs into account in the steering system of basic education
6/2021	Finland's international climate finance – Steering and effectiveness
7/2021	Steering and monitoring of patient and client safety
9/2021	Local government's financial data and cost-effectiveness indicators in the steering of health and social services
14/2021	Preparation and implementation of the removal of incentive traps

Audit of the Government's annual report

The audit of the Government's annual report is reported as part of the separate report to Parliament on the audit of the final central government accounts and the Government's annual report.

Multi-type audit

2/2021	Reform of vocational education
10/2021	Security of supply and safeguarding it during the Covid-19 pandemic
12/2021	Central government debt management

Reviews

1/2021	Incentives and obstacles to work-based immigration – Review of literature and policy measures
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Follow-up reports

10/2016	Socio-economic feasibility calculations of transport infrastructure projects
1/2017	Structural reforms in the Finnish Tax Administration
3/2017	Preventing children's mental health problems and supporting their wellbeing through school health care services (review)

3/2017	Encouraging business investments: Overall assessment
4/2017	Encouraging business investments: Views of four sectors
11/2017	Frequent users of basic health care services
12/2017	Implementation of EU legislation
15/2017	Steering of the operational reliability of electronic services
1/2018	Metsähallitus as a manager of state-owned land and water areas
2/2018	Organisation of the activities supporting decision-making under the comprehensive reform of state research institutes and research funding (TULA)
3/2018	Inter-authority cooperation – focus on the administrative sector of the Ministry of the Interior
8/2018	Entrepreneur education as part of vocational labour market training
9/2018	Considering children of clients in mental health services for adults
13/2018	Vocational education development projects – study completion programme for 2011–2014 as an example
14/2018	Organisation of state-owned business operations
16/2018	Capital management in state funds
19/2018	Assessing the impacts of tax changes and tax subsidies
1/2019	Bioeconomy as a key Government project – additional funding for the Development Fund of Agriculture and Forestry (Makera)
2/2019	State as a promoter of cleantech acquisitions – Implementation of cleantech procurements
3/2019	State as a promoter of cleantech acquisitions – Implementation of cleantech procurements in public administration
4/2019	Centralised ICT services and procurement
5/2019	Police traffic control
6/2019	Using digitalisation in the public sector processes required for starting business activities
10/2019	Cooperation between authorities in security services in sparsely populated areas
13/2019	Bioeconomy as a key Government project – overall key project funding
14/2019	Promoting sustainable development
11/2020	Uniformity of the budget

Fiscal policy monitoring

Fiscal policy monitoring assessment on the management of general government finances, spring 2021

Briefing papers

16 June 2021 The objectives of climate finance include empowering women and girls

Perspectives

1/2021 Development of public administration changes with the times – Review of the development of public administration and audit activities (in Finnish)

2/2021 Perspectives on sustainable mining in Finland (in Finnish)

Opinions and parliamentary committee hearings

Parliamentary committees have invited experts of the National Audit Office to be heard 37 times in total. The NAOF issued a total of 38 opinions to the parliamentary committees.

The NAOF issued a total of 21 opinions to ministries preparing government proposals or other public administration.

Other publications

17 June 2021	Audit plan 2021–2025 (update)
30 June 2021	Sustainability report of the National Audit Office 2021 (in Finnish)
14 December 2021	Audit plan 2022–2026



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