



Audit plan 2022–2026

Audit plan of the National Audit Office

Reg. No. D/677/00.01.02.01/2021

On the basis of section 3 of the Act on the National Audit Office (676/2000), the National Audit Office has, on this date, confirmed its audit plan for 2022–2026. The National Audit Office's audit and monitoring activities are based on this plan. The plan includes the performance targets for 2022, as well as resource calculations and a plan on the allocation of resources during the operational and financial period 2022–2026. The audit plan also serves as the operational and financial plan referred to in budget legislation.

Helsinki, 14 December 2021

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1 Operating environment and resources

The audit and monitoring activities of the National Audit Office of Finland (NAOF) focus on issues that are significant for central government finances and society, and on material risks related to central government finances.

1.1 Operating environment and the risks related to it

The planning of audit topics at the National Audit Office is based on risk assessment and on monitoring both changes in the operating environment and general government calculations. This helps us to target our audits at topical issues that have a societal impact.

The Covid-19 pandemic has had extensive impacts on the operating environment. The central government's responsibility has been emphasized in the efforts to resolve the financial crisis. In practice, the central government has been responsible for the Covid-19-related costs and for supporting both citizens and businesses to overcome the financial crisis. The state resources have therefore been used in an exceptional manner, and fiscal policy has been expansionary. The pandemic has proved to be long-lasting and to have long-term impacts on the economy and society. This will continue to require further action from the central government. At the same time, however, it is important to take measures to strengthen public finances.

Finland's public finances are forecast to show a deficit for a long time. The ageing population, the low birth rate, and employment mismatch problems cause pressures for the debt level to increase in the longer term. Other major risks to Finland's general government finances continue to include the high level of state guarantees and other contingent liabilities, and the significant interest rate risk related to the rapidly grown government debt.

A key role for the stabilization of public finances is also played by the success of the reforms already launched during this parliamentary term, particularly the transfer of the responsibility for providing health, social, and rescue services to wellbeing services counties, and the progress of the reforms that are being prepared, such as the social security reform and the transfer of public employment and economic development services from the central to the local government (TE services reform 2024). At the same time that the wellbeing services counties are building their health and social services systems, the aim is to reduce the treatment, rehabilitation, and service backlog caused in health and social services by the prolonged Covid-19 pandemic and to implement a tighter treatment guarantee (guaranteed access to healthcare and treatment) in primary health care. This makes the situation even more challenging. Finland has sought help for the funding gap from the EU recovery instrument.

Digitalization and globalization, for example, cause strong pressures for change in the structures and operating models of public administration. Other issues that also require constant monitoring and renewal are the reorganization of the media field and democracy, and the transformation of the trust society. Adapting to changes and influencing them require a proactive approach and prudent targeting of measures and resources. Only correctly targeted measures can support the emergence of sustainable and policy-coherent long-term solutions when it is necessary to reconcile the cross-sectoral nature of phenomena, conflicting objectives, and limited resources.

1.2 Impact portfolio 2022

The impact portfolio provides an overview of the audit topics of the National Audit Office. It also shows the connection between the audit topics and the risks identified, as well as the audit type to be applied to the audit.

IMPACT PORTFOLIO The focus areas are reforms and changes in public administration, and measures to promote sustainable public finances and balanced central government finances							
1. RISKS TO THE MANAGEMENT OF CENTRAL GOVERNMENT FINANCES	PERFORMANCE AUDIT	FINANCIAL AUDIT	COMPLIANCE AUDIT	FISCAL POLICY AUDIT	MULTI-TYPE AUDITS	FISCAL POLICY MONITORING	OVERSIGHT OF POLITICAL PARTY AND ELECTION CAMPAIGN FUNDING
Automation of financial processes	11 14	1 4	10		5 10		13
Outsourcing of central government functions	6 7 8 11	1	1 6 11		10		
Operation of the performance management system	4 6 7 8 9 11 14	1 4	1 6 10 11		7 10 11		
2. RISKS TO CENTRAL GOVERNMENT FINANCES							
Taxation	7 9		10	3 8 10		12	
Competence maintenance and development	6 8 9 11	1					
Decision-making capability	4 6 7 8 9 11 14			2 3	7	12	13
3. OTHER RISKS							
Economic growth and competitiveness	6 8 9 11	1		2 3 8 10		12	
Planning, financing and maintenance of investments	6 7 8 9 11	1					
							AUDIT TOPICS
							1 Financial audits (incl. audit of final central government accounts)
							2 Knowledge base of fiscal policy
							3 Spending limits procedures
							4 Budget procedures
							5 Audits of EU funds
							6 Procurement and market-based operations
							7 Audit of transfers
							8 Reforming and monitoring service and benefit systems
							9 Promotion of competitiveness
							10 Taxation, pensions, and liabilities
							11 Development and reform of public administration
							12 Regular reports on fiscal policy monitoring
							13 Regular reports on the oversight of political party and election campaign funding
							14 Risk management and ensuring continuity

Figure 1: Impact portfolio 2022. The information presented in the figure can be found in an accessible Excel format here: <https://www.vtv.fi/app/uploads/2022/03/audit-plan-2022-2026-impact-portfolio-2022.xlsx>.

1.3 Spending calculation of the operating and financial plan, OFP calculation, and human resource framework

The spending calculation for 2022–2026 (Appendix 2) assesses the total level of budget proposals per year. The calculation shows the breakdown of the appropriations in the budget proposals into salaries, office rents, and other operating expenses. The operating and financial plan (OFP) calculation (Appendix 3) also indicates the VAT expenses and changes in expenditure in 2022–2025(26). Human resources are allocated by function in compliance with the 2022–2026 human resource framework (Appendix 4). The human resource framework indicates the expected trends in salary expenses and person-years during the planning period.

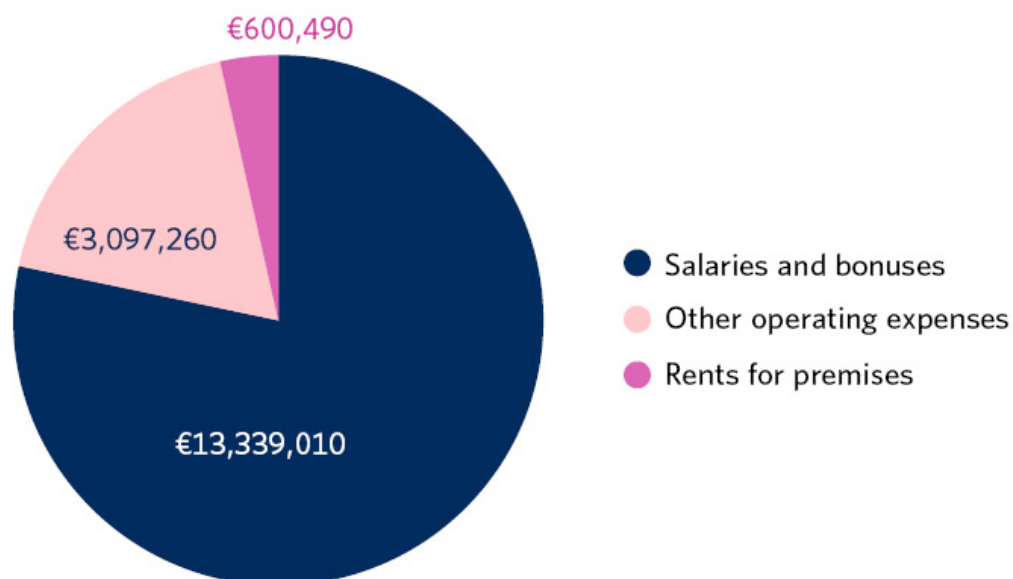


Figure 2: Planned allocation of appropriations in 2022

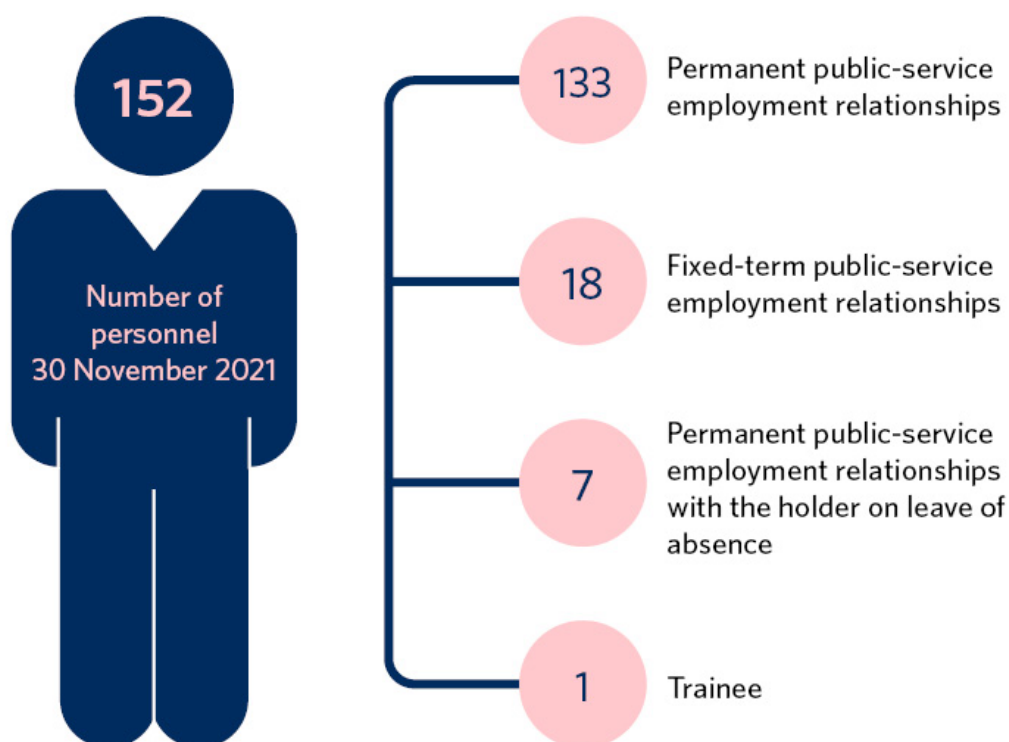


Figure 3: Personnel on 30 November 2021

2 Focus areas in audit and monitoring, and reporting

The audit plan is a plan for the implementation of the strategy of the National Audit Office. The NAOF's operations aim at

1. improved cost-effectiveness in the management of central government finances,
2. improved trust in the knowledge base of decision-making,
3. improved trust in open, cost-effective, and sustainable operations of the Finnish central government.

By means of its audit and monitoring activities, the NAOF provides Parliament, the decision-makers, and the senior public officials with significant, relevant, and timely information with emphasis on the significance of the matter for central government finances.

The audit plan is based on the most significant risks identified in the NAOF's risk analysis. Our planning is steered by the focus areas defined for the planning period and the materiality criteria specific for the different audit types. Before incorporating a topic into the audit plan, we assess its auditability.

In the planning period, the focus areas in auditing are reforms and changes in public administration, and measures to promote sustainable public finances and balanced central government finances. Through our audits, we support the renewal of the central government and its key development measures. With the information we produce, we strive to promote the sustainable development of public administration proactively.

Our audits are centred around central government finances and the state's financial management. The NAOF forms its overall view by annually auditing the final central government accounts and the Government's annual report, and by monitoring fiscal policy. The overall view is supplemented by the findings and conclusions of other audits and reviews. The NAOF actively monitors and assesses changes in the operating environment as well as risks related to central government finances or the state's financial management.

2.1 Reports to Parliament

The statutory reports submitted by the National Audit Office to Parliament include the following:

1. the National Audit Office's Annual Report to Parliament, as laid down in section 6 of the Act on the National Audit Office,
2. separate reports submitted to Parliament when necessary, as laid down in section 6 of the Act on the National Audit Office, such as the separate report on the audit of the final central government accounts and the Government's annual report for the previous year, and the fiscal policy monitoring report,
3. reports on the oversight of election campaign funding in connection with elections, as laid down in section 10(3) of the Act on a Candidate's Election Funding,
4. annual reports on the oversight of political party funding, as laid down in section 9e(5) of the Act on Political Parties.

The purpose of the reports to Parliament is to serve Parliament as well as possible in its duties laid down in the Constitution. The reporting implements the interaction between an external auditor and the supreme decision-making body, as laid down in the international audit standards. The reports to Parliament highlight the audit findings and conclusions that are the most relevant for parliamentary work in an easy-to-read and easy-to-use format. The reports are developed in cooperation with the decision-makers.

2.2 General principles for the development of quality management

The National Audit Office continues to carry out quality management according to its quality management model revamped in 2019–2020. The key findings and development needs related to quality management in each audit type are submitted to the National Audit Office's management forums for discussion. Quality management is based on the audit manual. Quality management is reported on annually in the final accounts. As part of its quality management, the NAOF requests external experts, such as members of the Scientific Council, to assess the quality of selected audit reports. These external assessments are submitted to the NAOF's management for information.

3 Subject areas in auditing

The audit work of the National Audit Office is centred around four subject areas. Some of the audit themes or perspectives extend to several subject areas.

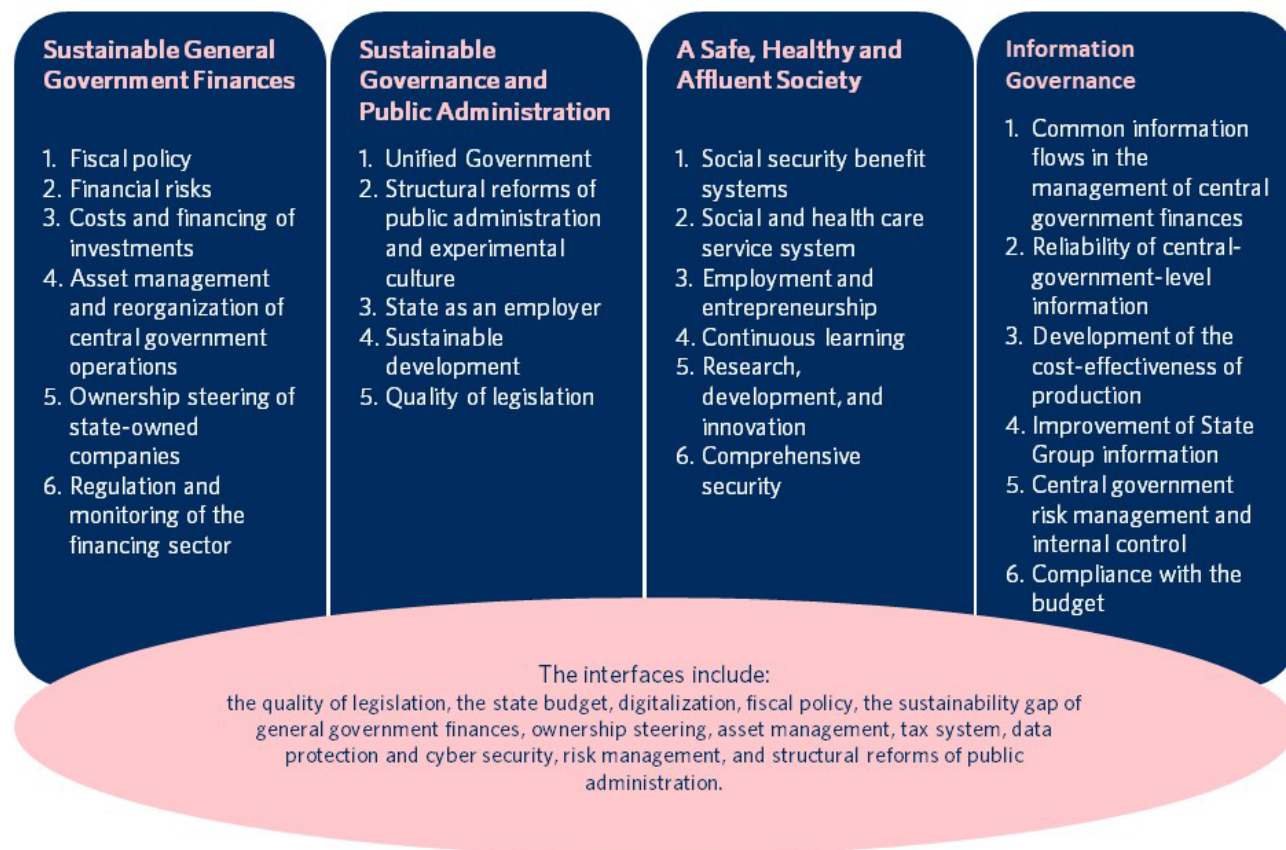


Figure 4: Areas of auditing

By monitoring the operating environment, we identify risks that are significant for general and central government finances as well as potential audit topics, and draw up reviews, expert opinions, and other statements to support Parliament and the central government in decision-making.

Audit topics of permanent nature

- Core team (financial audit)
- Balance sheet team (financial audit)
- Security team (financial audit)
- Government grant team (financial audit)
- Final central government accounts (financial audit)
- Shared processes audit (financial audit)
- International financial audit: ESO
- International financial audit: CERN
- International financial audit: HELCOM
- Centralized audit of compliance with the budget
- Audit of the Government's annual report
- Audit of EU funds.

Audit topics previously incorporated into the audit plan

- Measures for promoting the growth and competitiveness of regional trade and industry
- Activities of the Housing Finance and Development Centre of Finland (ARA) in the implementation of housing policy development measures
- Statistics on general government finances (in audit plan 2020: Statistical knowledge base of fiscal policy)
- Finnfund's investment activities and risk management
- Reform and funding of continuous learning
- Multiple steering and reorganizations (in audit plan 2021: Multiple steered central government organizations)
- Taxation procedure for self-assessed taxes
- Mergers and reorganizations
- Grants awarded from the proceeds of gambling activities – Appropriateness of management and prerequisites for effectiveness (in audit plan 2021: Settlement of gambling proceeds and government grants allocated from them)
- Recruitments and competence development in implementing central government's personnel policy targets
- Monitoring of the operating environment and foresight activities to support strategic decision-making
- Management of the utilization of research data in health sector business (in audit plan 2020: Utilization of research data in business: funding and incentives)
- Incentives and obstacles to work-based immigration
- The state pension scheme and central government liabilities in other pension schemes
- Centralization of central government functions: Economic efficiency, quality and steering of Palkeet's service portfolio
- Effectiveness of the reforms of student financial aid in the 2010s (in audit plan 2021: Impacts of the reform of student financial aid in 2016)
- General housing allowance
- Effectiveness of the entrepreneurship service system.

New audit topics

- Battery value chain, the national battery strategy, and the Finnish Minerals Group
- Automatic fiscal stabilizers
- Municipalities in a particularly difficult financial position (procedure for municipalities in crisis)
- Certain measures promoting employment
- Special purpose entities in the planning and implementation of rail investments
- Subsidies for productive investments in agriculture
- Rescue services reform and capacity project
- Digitalization projects related to health and social services
- Situation with and further development of Suomi.fi services
- Central government related party transactions and reporting
- Long-term operating models in central government's service procurement
- Old information systems
- Organization and effectiveness of water resources and marine environment management
- Targeting of government agencies' activities at their statutory duties
- Private forestry subsidies and forest biodiversity.

4 Audit activities: Sustainable General Government Finances

The impact area Sustainable General Government Finances consists of five areas: fiscal policy, central government asset management and investments, financing risks, ownership steering of state-owned companies and organization of central government operations, and supervision of the financial sector.

The impact area focuses on the planning and management of general and central government finances. The audit themes include fiscal policy and its preparation, as well as the management of central government assets, liabilities, investments, and financial risks. The functioning of the ownership steering of state-owned companies is audited particularly from the perspective of asset management and the organization of operations. In the impact area, we also audit the financial sector supervision and regulation, which are strongly linked with the development of the EU banking

union and important in view of the indirect risks directed at central government finances. Audits related to this area are limited by the audit rights of the National Audit Office.

Independent fiscal policy monitoring ensures that public finances are managed sustainably and assesses the functioning of rules-based fiscal policy. Its duties also include assessing the appropriateness of fiscal rules. The importance of this is emphasized in 2022, when the EU framework will be reformed. Our fiscal policy monitoring assesses the fiscal policy pursued and submits related conclusions and recommendations to the Government. The activities and targets of fiscal policy monitoring during the planning period are described in Appendix 1.

Audit and monitoring information helps to ensure that general and central government finances are managed in a sustainable, responsible, and transparent manner. The targeting of activities is impacted by the growth in indebtedness as a result of the Covid-19 crisis and the resulting need to stabilize general government finances. Audits are targeted at operations and projects that are the most important for the preparation of fiscal policy and the management of central and general government finances. The perspective of central government finances is thus always an integral part of all audits. Audits are targeted in a risk-based manner at topics that are significant to central government finances, taking into account the timeliness of the information in view of the decision-making in Parliament and public administration.

During the planning period, the audit work will focus on ensuring the reliability of the fiscal policy knowledge base, assessing the functioning and efficiency of fiscal policy steering instruments, the planning and funding models of major investments by the state, and the organization of risk management in the central government and state-owned companies. We will also audit the role of state-owned companies in the development of a mining and battery cluster in Finland. The functioning of ownership steering will be assessed in the light of the ownership steering principles of state-owned companies. In our audit work, we will take into account the changes resulting from the Covid-19 situation in the operating environment of financial management. The impact area will also conduct an audit related to the incentives and obstacles to work-based immigration and an audit related to the implementation and effectiveness of the activities, and the risk management of the Housing Finance and Development Centre of Finland (ARA).

We have an active dialogue on the results of our audit and monitoring with the parliamentary committees, the Ministry of Finance, and other ministries and agencies. By the monitoring activities of the impact area, we identify risks that are significant for general and central government finances as well as potential audit topics, and draw up expert opinions, briefing papers, and other statements to support Parliament and the central government in decision-making.

4.1 Fiscal policy

As regards the preparation of fiscal policy and the knowledge base of decision-making, we will audit the reliability and comprehensiveness of forecasts, statistics, and impact assessments. As for the forecasts and projections by the Ministry of Finance, we will focus on assessing the implementation of the recommendations we have given in our previous audit reports. In auditing the knowledge base, we will focus on the practices of managing the quality of the macroeconomic and fiscal statistics prepared by Statistics Finland in compliance with the National Accounts. At the same time, we will assess the reliability of the key source of statistical information (e.g. data on local government finances) in a risk-based manner.

Auditing will be targeted at the effectiveness of automatic fiscal stabilizers. The operation of automatic stabilizers does not depend on separate discretionary political measures. Instead, they smooth cyclical fluctuations counter-cyclically through the expenditure and income items of the central government, social security funds, and local government. Automatic stabilizers also fall outside the central government spending limits, which enables them to operate during a downturn without being hindered by the spending limits rule.

Based on the results of a previously completed audit of the steering of local government finances, we will focus on influencing the measures to enhance the reconciliation of macroeconomic and microeconomic steering. The audit will assess the effectiveness of municipalities' assessment procedure.

4.2 Asset management and investments

During the planning period, we will monitor the planning and implementation of the management of transport infrastructure assets, which are significant to central government finances. We will also monitor the planning and implementation of investments in the transport infrastructure and their financing, which includes multi-channel financing models. Our monitoring and audit activities will focus particularly on the planning of rail investments at limited liability companies where the state is a majority shareholder, i.e. so-called special purpose entities. The purpose of the

special purpose entities is to develop and produce plans for the rail transport infrastructure and to assess the related benefits, disadvantages, and other impacts in order to meet the needs of society, government authorities, and their own shareholders. The planning of the rail transport infrastructure is carried out up to the construction phase.

We will continue to monitor the preparation and implementation of the strategic projects of the Finnish Defence Forces. We will target other monitoring and audit activities in a risk-based manner, taking Parliament's information needs into account in a timely manner.

4.3 Financial risks

With regard to financial risks, the audit activities will focus particularly on the risk management procedures of the financing activities of the state's special assignment companies. We will monitor the development of the management of the state's contingent liabilities in relation to our previous findings and recommendations. We will pay special attention to the implementation of risk-based limitations to guarantee liabilities and the related risk management and monitoring practices. One of the issues we will examine during the planning period is the management of the state's growing pension liabilities.

4.4 Ownership steering of state-owned companies and organization of central government operations

The incorporation of central government functions has continued in recent years. We will assess future incorporations based on the conclusions of the audit completed in 2020 and thereby provide Parliament with information to support the related decision-making. In this way, we aim to support the selection of appropriate forms of organization for central government operations and duties to ensure cost-effective operations. As regards incorporations, we will also look into the financing and implementation of investments from the perspective of central government finances.

A good governance model consists of ownership steering and good governance by state-owned companies and their bodies. This is necessary in order for the companies to be able to operate efficiently and effectively in the long term. Although the division of tasks between the companies and ownership steering is quite clear, problems may arise in the cooperation between the different actors. We will monitor how the ownership steering works in state-owned companies and, if necessary, target audits with a problem-oriented approach, focusing on issues that are relevant for the management of state assets. On the other hand, we will also examine the functioning of the good governance model, which consists of the companies' management and ownership steering.

4.5 Supervision and regulation of the financial sector

In 2020, we completed an audit of the operations of the Financial Stability Authority, which serves as the national resolution authority. The audit related to the preparedness to resolve crises of 'less significant institutions'.

We will also promote the prerequisites for external audit of the supervision of the financial sector, taking into account Parliament's positions on the matter. The National Audit Office does not have the right to audit the operations of the Financial Supervisory Authority or the Bank of Finland. They have a key role in organizing the EU banking union's common banking supervision and resolution. We will monitor the expansion of the mechanisms of the banking union and pay special attention to the liabilities they cause to the state.

5 Audit activities: Sustainable Governance and Public Administration

One of the strategic goals of the National Audit Office is producing information to support the development of public administration, to strengthen the link between sustainable development and the management of central government finances, and to ensure the quality of legislation. The need for reliable information is underlined by reforms of public administration and the steering system, the aim to achieve a more unified and efficient public administration, and the preparedness for future challenges.

Development of public administration and sustainable development are themes that are broadly connected with the entire central government. Auditing will be targeted, for example, at the unity of the Government, the functioning and renewal of management and steering systems, the use of information in decision-making, and competence

development. The audit topics of 2022 include, for example, mergers and reorganizations, the use of operating environment and foresight information in decision-making, and recruitments and competence development in the central government. Another entity is formed by audits related to the role of government subsidies in safeguarding forest biodiversity, in the management of water resources and marine environment, and in agriculture.

5.1 Sustainable development and auditing

In accordance with its strategy, the National Audit Office enables sustainable development of central government finances through its activities. The national SDGs of Finland are specified in the Society's Commitment to Sustainable Development, issued by the Finnish National Commission on Sustainable Development. The Government listed its own actions in its report in 2020. By February 2022, the Finnish National Commission on Sustainable Development will draw up Finland's National Roadmap for Sustainable Development on the basis of the UN Agenda 2030 for Sustainable Development.

The National Audit Office is developing practical procedures for integrating the perspectives of sustainable development into its audits. The perspectives cover the dimensions of ecological, social, and economic sustainability. When planning each audit, we identify the link with the sustainable development goals and perspectives to be essentially taken into account in the implementation of the audit. The NAOF monitors and assesses how the central administration promotes the sustainable development goals. In addition, the NAOF audits whether the Government's annual report provides true and fair information on the use of funds for sustainable development and on its effectiveness.

5.2 Processing of complaints and reports of suspected misconduct

The National Audit Office processes complaints submitted to it concerning compliance with the state budget, the lawfulness of the management of central government finances, or election campaign and political party funding. It also processes reports of misconduct as laid down in section 16 of the Act on the National Audit Office (676/2000).

Complaints and contacts other than those related to election campaign and political party funding have clearly increased over the past few years. In view of the current volume, the NAOF must prepare for processing up to a hundred complaints per year. The goal is to resolve a complaint usually within three months. The NAOF can start a compliance audit to resolve a complaint, in which case the goal is to resolve the complaint within six months.

Citizens' contacts help us to recognize changes in the operating environment, to select audit topics, and to plan communications and auditing.

6 Audit activities: A Safe, Healthy and Affluent Society

The audits conducted in the impact area A Safe, Healthy and Affluent Society focus on assessing the functioning, efficiency, and indirect financial impacts of the different areas of an affluent society and their interconnections.

Permanently stronger public finances require measures to support economic growth. The impact area will focus on the appropriateness and coordination of social security benefits and related services, as well as on issues related to 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.

We provide reliable information on complex issues through our audits: we focus our resources on topical issues that are significant for society and utilize different audit types, the competence of our personnel, as well as external data and specialist services in a versatile manner.

6.1 Social security

We will audit the knowledge base of central government finances and financial management on which the decisions concerning the social security reform are based by

- identifying risks related to central government finances and the state's financial management,
- assessing the interconnections between benefits and services, their appropriateness, and their impacts on each other and the targets set,
- providing information on systemic interdependencies for the preparation of the social security reform,
- assessing the link between social security expenses and the development of general government finances.

When the objective has been balanced central and general government finances, several governments have aimed at increasing the incentives to work through taxation, social security, and enforcement. The preparations of the social security reform are also centred around various incentives and incentive traps. By auditing the interconnections between social security benefits and the systems interacting with them, we can produce material and timely information on the functioning and success of different reforms made so far.

An audit completed at the end of 2021 examined how various legislative measures had succeeded in removing the incentive traps related to social security, enforcement, and taxation. The audit focused on four legislative measures aimed to increase the incentives to work or start a business. When incentive traps are removed, it is important to examine unemployment, income, bureaucracy, and information traps as a whole. The implementers' expertise and the existing knowledge base should be utilized as widely as possible in the legislative drafting.

An audit is also underway to examine the extent to which the objectives set for the reforms of student financial aid in 2011, 2014, and 2017 have been achieved, whether the reforms have had unforeseen impacts, and on what kind of knowledge base the impact assessments of the reforms have been based. As a result of these reforms, the conditions for student financial aid have been tightened, incentives for the use of student loans have been increased, and students have become eligible for the all-year housing allowance scheme. The audit will be completed in spring 2022.

An audit of the general housing allowance is also underway in 2022. The audit aims to assess the problems and potential corrective actions related to the current Act on General Housing Allowance.

6.2 Health and social services, and rescue services reform

According to the legislation adopted in summer 2021 (Section 128 of the Act on Wellbeing Services Counties; Section 2 of the Act on the National Audit Office), the National Audit Office has the right to audit:

- the legality and appropriateness of the financial management of the entities and foundations belonging to a wellbeing services county group,
- other entities, foundations, and institutions where the wellbeing services county – together with one or more wellbeing services counties, one or more municipalities, or the state – exercises control over the state funding, and
- as regards the state funding, the legality, appropriateness, and effectiveness of the activities and financial management of the City of Helsinki health and social services and rescue services, and the entities that have been established to perform these tasks and are controlled by the City of Helsinki (Section 23 of the Act on Organising Healthcare and Social Welfare Services and Rescue Services in Uusimaa).

The right to audit enables the NAOF to target audits at the wellbeing services counties and to provide Parliament and the Ministries with impartial and independent information on the finances and activities of the counties, the steering mechanisms of their finances, and the substantive issues jointly assigned to the counties. Our objective is to ensure that Parliament is able to oversee the organization of the services that are defined in legislation and financed mainly by the state. The National Audit Office is the only actor that can audit the activities of both the Government and the wellbeing services counties as a whole in so far as state funding is used for the activities.

During 2022, we will prepare the foundation for auditing the wellbeing services counties, which will start their operations on 1 January 2023, by compiling an up-to-date knowledge base and an overview of the structures, financial management, and activities of the counties. The NAOF will establish monitoring practices to enable a regular annual or a periodic audit of the financial management of all wellbeing services counties. When planning the auditing of the services and activities falling within the scope of the counties' organizing responsibility and the related state and financial steering, we will take into account the laws and projects that are relevant to the organization of health and

social services and rescue services and that are being prepared to support the implementation. In 2022, we will launch two audits related to the preparation of the wellbeing services counties. In one of the audits, we will assess, for example, how the rescue services reform has supported the start of the counties' operations and improved the knowledge base used in the funding of the rescue services. The other audit will focus on the grounds for the costs of changes and investments in ICT projects within health and social services, as well as on the preparation, awarding, and monitoring of government grants to cover the ICT change costs in the reform.

6.3 Employment and entrepreneurship

The Government Programme of Prime Minister Marin states that the Government will

- diversify the business structures and create opportunities for sustainable growth,
- increase the number of growth-oriented SMEs with growth potential throughout Finland and in all sectors,
- promote employment and wellbeing comprehensively throughout Finland,
- increase Finland's attractiveness so that competent foreign employees and students will want to find employment or act as entrepreneurs in Finland.

In 2022, we will complete an audit related to the promotion of the growth and competitiveness of regional trade and industry. In the audit, we will assess whether the implementation of the regional development decision 2020–2023 has provided sufficient conditions for business activities. In addition, we will assess how the changes in the operating environment have affected the implementation of the decision and the operating conditions for business activities in different regions. The audit will also examine the preparation and implementation of the regional stimulus measures resulting from the Covid-19 crisis, as well as the fulfilment of the conditions set out in the national decisions on business subsidies related to the Covid-19 crisis.

Another audit that we will conduct in 2022 relates to the business service system. In this audit, we will provide an overall picture of public business services and the cash flows in the service system. We will also assess how the system supports the objectives set out in the Government Programme and the needs of customers. In addition, we will launch an audit of certain measures to promote employment. These are measures that are developed or revamped during the government term and that have preliminarily shown to have positive impacts on employment.

6.4 Research, development, and innovation

The aim of Prime Minister Marin's Government is to secure long-term funding for research and development (R&D), strengthen Finland's investment environment, and improve companies' investment capacity. One of the objectives is to increase Finland's R&D expenditure by 2030 from the current 2.8% to 4% in relation to GDP. Achieving this objective would annually mean additional R&D investments of nearly EUR 600 million, of which public sector funding would cover approximately EUR 200 million.

In the first half of 2022, we will complete an audit of the management of the utilization of research data in health sector business. In this audit, we assess the effectiveness of the support, steering, and improvement of research data utilization both in strategies and programmes and through financial instruments.

7 Audit activities: Information Governance

The Information Governance area covers issues related to the common information flows in the management of central government finances, the reliability of central government data, the development of the cost-effectiveness of production, the improvement of the State Group information, the management of central government risks, internal control, and compliance with the budget.

The audit work of the impact area ensures, in material respects, that the state budget is complied with and that the state's financial management has effective internal control. Starting from 2020, we have applied a new procedure in the audit of the lawfulness of the state's financial management and compliance with the budget. This applies particularly to the financial audit conducted in the impact area.

7.1 Developing audits of compliance with the budget and the lawfulness of financial management (financial audit)

In its financial audits, the National Audit Office verifies the reliability and usability of the information on central government finances, and the realization of good governance. Reliable information on central government finances and the state's financial position contribute to sustainable public finances. The NAOF's core expertise and the related insight are formed in connection with and on the basis of auditing. The NAOF supports the reforms and changes of public sector activities both during audits and in projects for the development of public administration through its expertise and also through speeches, articles, and interaction.

The financial audit conducted by the NAOF implements all of the NAOF's strategic impact targets both as an audit type and through its audit questions. In addition to auditing, a key means to influence is expert activities both during the audit and in all forums that are relevant for impact work. Through its wide-reaching and regular contacts related to financial audits, the NAOF promotes the implementation of the principles of good governance and the sharing of good practices in the management of central government finances, strengthens Parliament's budgetary and legislative powers, and supports the administration operating under the Government in the management of central government finances.

During the planning period, we will audit the audit questions that are the most essential in the audit of compliance with the budget in a centralized manner. The audit criteria will be defined in such a manner that they are uniform for all accounting offices, and the audits will utilize data analytics. We will not make any limitations specific for certain accounting offices in the audits. In addition to the centralized audit of compliance with the budget, we will take into account the special characteristics of each government agency in the implementation of and compliance with the budget.

The audit of common information flows in the state's financial management has also been centralized in material respects. The aim is to conduct the audit of these information flows in a centralized manner in material respects up until the transaction audits required. The controls related to shared processes will be tested both in the audit of the service centre and in the government agencies. We will not make any limitations specific for certain accounting offices in the audits.

In the planning period, government agencies will be audited according to teamwork principles in such a manner that the teams will be responsible for auditing several agencies. The aim is to take the special characteristics of each agency into account already in the organization of the audit. This will make it easier to target the audit work in the planning period at the most essential transactions and operating processes from the agencies' perspective.

Financial audit reports will be prepared in the planning period on the final central government accounts and on the financial audits of ministries, other accounting offices, and certain funds. The audits conducted by the National Audit Office will continue to cover the ministries and accounting offices, which are obligated by law to prepare final accounts, certain off-budget funds, and the final central government accounts.

We will promote the digitalization of audits and software robotics during the planning period in all sectors of audit work so that new procedures can be introduced quickly and efficiently. The goal is to further automate data transfer and develop analytical audits utilizing data from several sources. Financial audits will be developed during this audit period to better utilize data analytics and to target them by means of analytical assessment and automation, using a risk-based approach. In this development work, we will centralize tasks, for example, to further reduce and centralize manual work. The goal is to verify a significant part of the data given in the final accounts and notes to them by means of automated and centralized audits.

Data analytics will be developed to meet the needs of audit work in close cooperation with the development of audit methods and the organization of audits. The reorganization of audits contributes to efficient integration of the benefits of data analytics with our procedures. The methodology according to the financial audit standards works very well with financial audits conducted using data analytics.

In connection with the development of financial audit, we have launched a project for developing the information systems used in auditing.

7.2 Common information flows in the management of central government finances

Common information flows in the management of central government finances cover specified shared processes of the state's financial management. These processes are need-to-payment, order-to-collection, entry-to-final-accounts, payroll administration, and travel. The processes are mainly shared by all government agencies, and they operate in shared information systems. A key actor in the shared processes is the Finnish Government Shared Services Centre for Finance and HR. Audit work related to these processes will be centralized in essential respects until the necessary transaction audits.

The aim of the audit is to produce an adequate amount of appropriate financial audit evidence on the accuracy of the accounting offices' final accounts insofar as the accounting transactions are performed in the shared processes: the aim is to present an opinion based on reasonable assurance on the final account items concerned or their assertions. Another aim is to ensure that internal control is appropriately organized and that the provisions laid down have been complied with.

The financial audit of the shared processes is planned on the basis of materiality and risk in such a manner that the audit can efficiently address the identified risks and thereby ensure that the processes and the information systems used in them comply with legislation and that the internal control of the information in the final accounts is appropriate and adequate. Audits targeted at the shared processes reduce the audit risk involved in the opinions given in the financial audit reports of the service centre and the accounting offices that are its customers.

In the planning period, the financial audit of the shared processes will be developed in the audit team for shared processes and in a separate financial audit development project. This requires continuous renewal of the procedures applied in financial audit.

7.3 Reliability of central-government-level information and improvement of the State Group information

The final accounts of accounting offices have been audited annually in financial audits. During the planning period, the audit work will continue to be performed without any limitations per accounting office, but the organization and implementation of the audits will be developed. The audits will be conducted to a greater extent from the perspective of central government final accounts. The targeting of audits will be strongly based on materiality and risk.

The National Audit Office has audited and will continue to audit central government final accounts annually. The information contents of central government final accounts will continue to consist of the final accounts of the accounting offices, the reliability of which will thus determine whether the central government final accounts give a true and fair picture. Material balance sheet items are still missing from the balance sheet of the accounting offices and central government. The most significant item is defence materiel. The balance sheet also lacks part of the national heritage. The reliability and information content of central government information will continue to be developed in this respect.

During the planning period, the NAOF will issue financial audit reports on the audits of the final central government accounts and the accounting offices' final accounts. The financial audit reports present the NAOF's opinions on the following issues regarding each accounting office and the final central government accounts:

- compliance with the budget (reasonable assurance),
- financial statements and notes (reasonable assurance),
- information on the operational efficiency (limited assurance),
- internal control (limited assurance).

The audits are planned and resourced in such a manner that the above opinions can be provided.

No consolidated accounts are prepared for the State Group. However, internal transactions of different central government actors are material. They include transactions between government agencies and also between the state and the entities controlled by it. During the planning period, the National Audit Office will, in a manner appropriate to its role, support projects related to the improvement of State Group information and also prepare to audit this information. Uniform financial information on the State Group would contribute to the improvement of the overall operational management as well.

7.4 Compliance with the state budget

Compliance with the state budget means that the budget has been prepared in accordance with relevant provisions and regulations and that public administration uses appropriations, revenue estimates, and budget expenditure and revenue in compliance with the budget, and the related provisions and regulations.

When the budget is applied, it is necessary to be aware of the budget valid at any given time and the relevant provisions related to it. During the year, it is important to monitor changes made to the budget, such as supplementary budgets approved by Parliament, permissions to exceed variable appropriations, changes to the account scheme, any letters granting unallocated appropriations for specific uses, and any changes to the most relevant provisions governing the state budget. The audit work aims at promoting knowledge of the budget as a key steering document in the central government.

When auditing compliance with the budget, the National Audit Office will pay special attention to

- compliance with the key budget principles,
- compliance with the legislation governing gross and net budgeting
- the use of items,
- the types of appropriations and the overrun and carry-over of appropriations,
- the categorization of expenditure,
- the justifications for the budget and their wording,
- the budgeting of authorizations,
- the allocation of expenditure, revenue, and authorizations to the budget year.

7.5 Central government risk management and internal control

The introduction and utilization of new digital technology, and rapid changes in the ICT technology of the operating environment call for rapid solutions, clear operating models and responsibilities, as well as foresight. The problem with the current steering model is that it is unable to respond in a sufficiently quick and timely manner to emerging challenges and risks, which will become more probable and relevant as a result of new methods and technologies. New technologies and methods will also cause new kinds of significant risks and threats to information and cyber security, and data protection, for example. The management of these risks will be even more important in the future.

The increasingly limited central government resources will also cause many kinds of risks to digital capability. In view of the utilization of ICT technology, public administration suffers from uneven distribution of competence. Public administration has limited possibilities of extensive competence renewal. If resourcing problems or any defects in present competence are fixed by outsourcing, there is a risk that wrong functions are outsourced or that functions are outsourced in a wrong way.

The central government is increasingly dependent on ICT technology, and digital procedures and technologies are used in almost all central government functions. It was found in the audit that systems are rolled out into production while their development is still in progress, which results in incomplete controls, for example. Another risk is posed by the central government's competence and ability to order large IT projects and supervise their implementation. This may result, for example, in a substantial delay in the introduction of an IT system, a significant overrun of the cost estimate, and partial obsolescence of the system upon introduction.

When auditing government agencies, the National Audit Office always goes through the information systems that are important to the management of central government finances and targets its audits annually at the most essential information systems.

7.6 The NAOF has been assigned with the task of maintaining and overseeing the transparency register

The establishment of a transparency register was one of the measures proposed in Prime Minister Marin's Government Programme to strengthen democracy and the rule of law. The National Audit Office will be proposed as the controller and the authority overseeing the activities.

In spring 2020, the Government set up a parliamentary steering group and expert working group to prepare the transparency register, and the group's report was completed on 2 December 2021. The working group proposes

enacting a separate Transparency Register Act to enter into force at the end of 2023 and establishing a transparency register.

The information recorded in the transparency register would include information on legal persons' and private entrepreneurs' lobbying activities targeted at Parliament, ministries, and government agencies. Similarly, professional consulting related to lobbying, such as the activities of influencer communications offices, should be entered in the register.

Legal persons or private entrepreneurs should register when they start professional and long-term influencing activities. These actors should also submit activity notifications to the transparency register twice a year – in May and November – on their influencing activities or on the consulting they have provided on influencing. The information would be published on the Internet.

The purpose of registering these activities would be to improve the transparency of decision-making, combat inappropriate influencing, and strengthen citizens' trust. Lobbying is regarded as an acceptable part of the democratic system, and the transparency register makes these activities transparent.

According to the report, the National Audit Office would be responsible for maintaining the transparency register and, in the future, also for overseeing compliance with the related disclosure obligations. In relation to the transparency register, the NAOF would also set up an advisory board, whose role would be to define a good lobbying practice and to monitor the effectiveness of legislation and the transparency register even otherwise.

Before the introduction of the transparency register in 2023, it would be necessary to define, put out to tender, build, and test the information system to be used.

8 Oversight activities: Oversight of the legality of election campaign and political party funding

As a politically independent actor, the National Audit Office is a credible and fair oversight authority in issues concerning election campaign and political party funding. The oversight operations can detect and prevent funding that is in violation of the Act on Political Parties or the Act on a Candidate's Election Funding and thus influence the legality of election campaign and political party funding. The oversight enables improper funding to be detected.

Based on legislation, the tasks include reception and publishing of funding disclosures, communication with the disclosers, verifying the correctness of the received documents, and actions for verifying compliance with the statutory limitations. The National Audit Office has a purpose-built information system for the document management and the publication of disclosures.

The oversight of election campaign and political party funding is an established part of the operations of the National Audit Office. As far as the tasks laid down in the Act on Political Parties are concerned, it is a permanent duty requiring permanent resources. The duties regulated by the Act on a Candidate's Election Funding are election-specific but constitute a recurrent process. The tasks related to post-election reports require resources even during years when there are no elections.

8.1 Targeting of the oversight

According to the Act on Political Parties (10/1969, amended by 683/2010) and the Act on a Candidate's Election Funding (273/2009), it is a duty of the National Audit Office to receive election campaign funding disclosures and oversee their correctness. From the beginning of 2016, the National Audit Office has also overseen the state subsidies granted to political parties.

8.2 Focus areas in development

A working group set by the Ministry of Justice to develop the legislation on political party and election campaign funding started working in 2019, and its mandate expired in December 2021. The National Audit Office holds two permanent expert positions in the working group. Any legislative amendments will be taken into account in the development work. The information system used in the oversight activities will be reformed so that the NAOF can receive election funding

disclosures at the same time for both the municipal elections and the county elections in 2025. The audit of political parties and district organizations is based on electronic materials to the extent possible.

8.3 Plan for the oversight of political party and election campaign funding in 2022–2026

The content and schedule of the oversight reports are governed in material respects by the Act on Political Parties and the Act on a Candidate's Election Funding. The National Audit Office will meet the statutory reporting requirements. The reports will present views on the functioning of the legislation.

The following reports will be submitted to Parliament based on the Act on a Candidate's Election Funding:

- a report on the 2021 municipal elections will be published in February 2022,
- a report on the 2022 county elections will be published in September 2022,
- a report of the 2023 parliamentary elections will be published in December 2023,
- a report on the 2024 presidential elections will be published in September 2024,
- a report on the 2024 European Parliament elections will be published in February 2025,
- reports on the 2025 county and municipal elections will be published in December 2025.

The following reports will be submitted to Parliament based on the Act on Political Parties:

- a report on the oversight activities in 2021 will be published in March 2022,
- a report on the oversight activities in 2022 will be published in March 2023,
- a report on the oversight activities in 2023 will be published in March 2024,
- a report on the oversight activities in 2024 will be published in March 2025,
- a report on the oversight activities in 2025 will be published in March 2026.

9 Follow-up of audits

Through follow-ups, we examine what measures the audited entity has taken on the basis of our conclusions and recommendations and whether these measures are, in our opinion, adequate to correct the shortcomings detected in the audit. Follow-ups help us to assess what kinds of audit activities we should target at the matter in the future.

Through follow-ups, we aim to promote the consideration of our conclusions and the implementation of our recommendations. This supports our strategic objective to have societal impact and produce audit information for the development of the central government's activities. By carrying out follow-ups, we show to the audited entity and the ministry steering it that we monitor the measures taken by the audited entity and take an interest in the state of the audited matter even after the actual audit.

Follow-ups also provide information for the purposes of our own operational planning, such as information on the state of the audited entity and on the extent to which the audited entity has implemented our recommendations.

9.1 Implementation of follow-ups and reporting on them during the planning period

According to our audit manual, follow-ups are conducted on the audits in which a separate audit report has been issued. Follow-ups are implemented in two phases. In connection with the audit, we draw up a follow-up plan, where the scope and time of the follow-up is defined. At a later stage, usually 2 to 3 years after the audit, we carry out the follow-up and report on it. When deciding on the time of the follow-up, we assess the scope of the measures and changes required in the audit conclusions and recommendations and how long it may take to implement or initiate these measures.

Follow-up reports are drawn up on the audits according to our shared audit process: fiscal policy audits, compliance audits conducted separately from financial audits, performance audits, and audits combining several audit types. Financial audits form an entity separate from the other audit types, and the follow-up activities related to them are implemented as part of the NAOF's financial auditing.

In the follow-up reports, we state whether our recommendations have been implemented and assess whether the measures taken are adequate to correct the shortcomings observed in the audit. In the report, we also present the measures we will take on the basis of the follow-up. We will not continue the follow-up if we find that the shortcomings have been adequately corrected. However, we can continue the follow-up if we have not received sufficient information on the correction of the shortcomings. We can also propose launching a new audit of the topic.

Each follow-up has been assigned a director of an impact area, who approves the scope of the follow-up and the final follow-up report. The directors of the impact areas are responsible for the quality control of follow-ups.

The audit manuals issued by the NAOF are followed in the implementation of follow-ups. As a rule, follow-ups are carried out in accordance with the follow-up plans, but these may be deviated from for justified reasons by a decision of the director of the impact area. For example, the timing of the follow-up may be changed if this is appropriate in view of the audited topic.

During the planning period, our objective is to carry out the follow-ups specified in the follow-up plans drawn up so far and to report on them. To date, a total of 35 follow-ups have been planned for 2022–2024. The number of follow-ups to be carried out in the audit period 2024–2026 will be specified in accordance with the audits completed and the follow-up plans drawn up on them.

Name and number of the audit report	Planned completion date of the follow-up report
Cyber protection arrangements 16/2017 (performance audit report) Further follow-up	16 January 2022
Support for the building of broadband network 8/2016 (performance audit report)	24 January 2022
Good practices in development projects – Meta-assessment of projects within the Effectiveness and Performance Programme 15/2019 (performance audit report)	30 January 2022
Integration training 15/2018 (performance audit report)	31 March 2022
Digitalisation of teaching and learning environments in general education 7/2019 (performance audit report)	15 February 2022
Lifecycle management of central government assets – machinery and equipment 5/2020 (performance audit report)	28 February 2022
Operations of the Financial Stability Authority as part of the banking union's Single Resolution Mechanism 3/2020 (performance audit report)	31 May 2022
Uniformity of the budget 11/2020 (compliance audit report) <i>Further follow-up; first follow-up report completed on 1 September 2021</i>	30 June 2022 (further follow-up)
Impact of steering on the functioning of emergency medical services 9/2019 (performance audit report)	28 October 2022
Expenses of and funding for the strategic capability projects of the Finnish Defence Forces 8/2020 (performance audit report) (the report will be kept secret)	31 October 2022
Assigning beneficiaries of international protection to municipalities and developing the system of reimbursements paid to municipalities 2/2018 (performance audit report)	31 December 2022
Medium-term projections in the planning of general government finances 17/2019 (fiscal policy audit)	31 December 2022
Implementation of joint procurements 10/2020 (compliance audit report) (multi-type audit)	31 December 2022
Supporting non-profit organizations and certain ad hoc procedures 11/2019 (compliance audit report)	31 December 2022–2023
Renovation of the Olympic Stadium 1/2021 (compliance audit report)	15 January 2023
Reform of vocational education 2/2021 (multi-type audit)	31 January 2023
Lifecycle management of central government building assets 14/2020 (performance audit report)	1 February 2023
Effectiveness of youth workshops, and resources and efficiency of outreach youth work 2/2020 (performance audit report)	20 February 2023
Lifecycle management of the transport network 12/2020 (performance audit report)	30 April 2023

Transferring basic social assistance to the Social Insurance Institution of Finland: The significance of assessing the effects of implementation in the law-drafting process 1/2020 (performance audit report)	31 May 2023
Funding process, allocation of funds and follow-up of ESF projects during the 2014–2020 programming period 6/2020 (performance audit report)	31 May 2023
Direct business subsidies granted in response to the Covid-19 epidemic – Allocation and management of the subsidies in the early stages of the epidemic 13/2021 (compliance audit report)	15 June 2023
Finland's international climate finance – Steering and effectiveness 6/2021 (performance audit report)	30 June 2023
Introduction and impacts of the Incomes Register 3/2021 (performance audit report)	30 June 2023
Future workforce 2030 – Taking future competence needs into account in the steering system of basic education 5/2021 (performance audit report)	1 September 2023
Central government debt management 12/2021 (multi-type audit, performance audit, and financial audit)	30 September 2023
Limited company as an organization form of central government functions 13/2020 (performance audit report) (multi-type audit)	30 November 2023
Security of supply and safeguarding it during the Covid-19 pandemic 10/2021 (multi-type audit: performance and compliance audit)	30 November 2023
Impacts of the TE Office reform in 2013 4/2020 (performance audit report)	31 December 2023
Provision and reforms of employment services, 2015–2019 7/2020 (performance audit report)	31 December 2023
Implementation of the Competition Act 4/2021 (compliance audit)	31 December 2023
Reconciliation of fiscal policy and employment policy 9/2020 (fiscal policy audit)	31 December 2023
Functioning of the central government spending limits system – Expenditure can be limited by the system, but other fiscal policy rules are also needed 8/2021 (fiscal policy audit)	31 December 2023
Local government's financial data and cost-effectiveness indicators in the steering of health and social services 9/2021 (performance audit)	31 May 2024
Steering and monitoring of patient and customer safety 7/2021 (performance audit)	31 May 2024

10 Digitalization of the audit and monitoring activities

The digitalization of society and public administration and the utilization of data and digital technologies set a number of requirements for the core activities of the National Audit Office. In our strategy, digitalization has been recognized as an issue and phenomenon that we must take into account when developing our activities. Therefore, we launched a digitalization development programme in 2021. The aim of the programme is to safeguard longer-term preconditions for digitalization and data utilization in our own activities, to enhance and expand the use of data and analytics in auditing, and if necessary, to introduce new technologies to support the audit processes. Extensive digital development helps to ensure that our operations are efficient, fulfil the requirements set for auditing, and have a societal impact.

We will strengthen the NAO's digital foundation, which covers efficient information management, the technical architecture, and the necessary structures and tools for the digital development of our operations. We started this work in 2021 and will continue it during the planning period.

10.1 We will develop knowledge-based management of audits

Our objective is to genuinely streamline the main audit processes and the related support processes from start to finish. The streamlining will be planned and implemented gradually.

During the planning period, we will introduce a new information system for financial auditing. The aim of the new system is to support the planning and implementation of audits and to assist in the steering and quality control of audits. 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 process.

We will expand the use of data analytics tools in our audits. For example, we will use text analytics in audits where there is a need to classify topics and information from large volumes of text.

10.2 We will strengthen the development of knowledge and data management, as well as the technical foundation for digitalization

We will continue to develop our data architecture to support efficient use of data in audit activities and administrative processes. This will make it easier to utilize our own and our stakeholders' data by supporting the transparency, ethics, and lawfulness of data processing.

We are building a technology architecture consisting of an infrastructure and different technologies and structures. Our objective is to ensure the integrity of the NAOF's technology architecture and to produce technical solutions supporting audit activities cost-effectively in the short and long term.

In 2022, we will expand the use of our data warehouse solution in auditing in order to enable uniform processing and wider utilization of audit data.

11 International activities

Through international cooperation and interaction, the National Audit Office is able to draw on the experience of other Supreme Audit Institutions (SAIs) in its work and to share expertise. This supports the efficient implementation and development of external audit and monitoring and thereby creates preconditions for a sustainable reform of public finances and administration both in Finland and internationally.

The key focus areas in the NAOF's international audit cooperation in the planning period 2022–2026 will be:

- the societal impact of audit work and the role of SAIs in promoting reforms of public administration and sustainable management of finances,
- digitalization and data analytics,
- the Sustainable Development Goals (SDGs) of the UN 2030 Agenda,
- environmental auditing.

The NAOF participates in cooperation projects in these focus areas when the participation supports the efficiency of its own activities. In addition, the NAOF shares information and experiences by various means in accordance with the principle of co-development of external audit. International cooperation is carried out in as cost-effective and climate-friendly a manner as possible, utilizing remote participation, for example, to the extent possible.

The core duties of the NAOF's international cooperation include the development of the standards and guidelines for external audit (INTOSAI Framework of Professional Pronouncements). The NAOF participates in this work within the INTOSAI (International Organization for Supreme Audit Institutions). The National Audit Office also participates in international audit and monitoring cooperation within the scope of the external audit of the EU's financial management and independent fiscal policy monitoring and is the national audit body that acts in cooperation with the European Court of Auditors.

The NAOF also participates in the EUROSAI (European Organization of Supreme Audit Institutions) working groups on environmental auditing, audit ethics, and IT audit.

In 2020–2025, the National Audit Office of Finland chairs the INTOSAI Working Group on Environmental Auditing (WGEA). The secretariat of this working group, which is the largest one in the INTOSAI (76 participating countries), operates at the NAOF and is responsible for the practical issues of the working group and for implementing the work

programme. The INTOSAI working groups on public debt, big data, financial modernization and regulatory reform, SDGs and their indicators, and the impact of science and technology on auditing are also important for the NAOF's activities.

Within the framework of the EU Contact Committee, the NAOF chairs the Fiscal Policy Audit Network and participates, for example, in the activities of the Banking Union Working Group. In addition, the National Audit Office participates actively in Nordic cooperation and in the Nordic Covid-19 and foresight networks.

The National Audit Office acts as the 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). The NAOF also cooperates with international organizations such as the UN, the EU Commission, and the OECD.

12 Support services

High-quality and efficient support services help to create the preconditions for the National Audit Office's effective audit and monitoring activities. Clear responsibilities within the support services and the guidelines and expert services provided by them ensure that the rest of the personnel can focus on the NAOF's core activities and external impact. The support services are organized as projects, and their annual objectives and resources are set out in their project plans. The support service processes of a permanent nature are:

- HR services,
- Financial and reporting services,
- Communications services,
- ICT services, information security, and data protection,
- Analytics services,
- Document management and premises services,
- Procurement and agreement services,
- Assistant services.

The support services are responsible for carrying out the NAOF's duties as an accounting office. Some of the support services, such as the HR and the financial and reporting services, are provided in cooperation with Palkeet according to the responsibilities under the approved service agreement. The support services of the National Audit Office produce information to support the NAOF's management and supervisors. Through their own work, they also support the personnel, supervisors, and management to achieve the strategic objectives in their areas of responsibility. Support services are provided for the entire agency to promote both the personnel's and the agency's operating conditions, as well as the activities of the working community.

The tasks of the support services include organizing the specified-format HR and financial reporting, as well as other administrative services. The HR, financial and reporting, and procurement and agreement services help to ensure the fulfilment of the prerequisites of internal control by providing the NAOF staff with up-to-date guidelines.

The NAOF's communications services implement the NAOF's strategy by supporting a positive internal and external organizational image and by promoting the provision of information. The channels and measures of communications are selected and the contents are implemented in a target group-oriented manner. The communications services also provide translation and terminology services to meet the requirements of the Language Act and to support international cooperation. Work community communications support the employees' access to information and promote working together to achieve the strategic objectives.

The aim of the NAOF's ICT services is for the staff to have effective personal IT tools at their disposal, for the agency to have well-functioning platforms for data processing and communications, and for the office workspaces and meeting rooms to have technical solutions that meet the user needs. Information security and data protection are ensured through preparedness and by providing guidelines and training for the staff as well as expert support for projects. Analytics services help to develop solutions for the NAOF's knowledge-based management, as well as the introduction and maintenance of methods and tools needed in audit and monitoring.

Document management develops its electronic services and supports the staff in the use of the services. All ICT services take into account the ongoing requirements regarding hybrid work. Assistant services ensure that the audit and monitoring activities, as well as the NAOF's management, have expert support at their disposal in both administrative and audit-related issues in various projects.

13 Focus areas in HR policy development

The HR policy of the National Audit Office is based on the NAOF's values and implements the NAOF's strategy. The HR policy includes the principles for the management of HR issues and presents the operating principles of the NAOF's HR management. The HR policy aims at competent, healthy, and happy personnel.

13.1 Recruitments

Older age groups are clearly prevalent in the age structure of the NAOF's staff. Retirement in the coming years will be one of the key issues affecting personnel planning. Posts opened as a result of retirement must be filled, or duties must be reorganized. Particular attention must be paid to the transfer of the competence that is essential for the NAOF's tasks, definition of the competence needs in the posts to be filled, comprehensive examination of the job descriptions, and recruitment of the necessary new employees. The NAOF's staff planning and recruitment are based on the strategic competence needs. The underlying principle is that external recruitment is used for filling any competence gaps that cannot be filled by training the existing employees, by using internal job rotation, or by reorganizing the employees' duties.

13.2 Competence development

The successful operations of the National Audit Office depend above all on employees who are competent, healthy, happy, and motivated and who develop their competence continuously. Competence management includes annual competence discussions with all employees and measures implemented on the basis of them to support competence development. Each employee is responsible for maintaining and developing the professional skills and competence required by their duties. The focus in competence development has shifted increasingly from individual, one-off training sessions to continuous learning and developing competence at all stages of the career. The key forms of competence development are on-the-job learning through working in different projects and competence sharing.

In supporting the employees' competence management and success at work, key roles are played by continuous dialogue about the targets and development, feedback, and a coaching-based approach. One of the key objectives is promoting the efficient utilization of the competence management system Osaava, which the NAOF has introduced to support competence management and competence discussions, and expanding its use.

13.3 Wellbeing at work

The employees' motivation and wellbeing play an important role. The NAOF draws up annually a plan for wellbeing at work, where the focus areas of wellbeing at work are entered. The central government's joint survey on wellbeing at work, VMBaro, is carried out annually. Every two years, based on the analysis of the results, focus areas are selected for wellbeing at work 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.

The information provided by VMBaro is supported by the mood meter Fiilismittari. In the mood measurement, the employees respond regularly to various claims related to the focus areas selected for wellbeing at work. The mood meter provides the management, supervisors, HR services, and personnel as a whole 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.

A workplace survey is carried out by the occupational health care every three years, and the next survey will be carried out in spring 2022. The workplace survey is part of the statutory occupational health care and aims to assess the health and safety of the work and the working conditions.

To support the staff'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 have been updated, and next year special attention will be paid to the staff's awareness of them and to their application.

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.

14 Focus areas in competence development

Competence development has been selected as one of the focus areas of the strategy period. The changing operating environment and the requirements set by the audit sector will shift the focus of competence development towards broader and more versatile competence paths. The 12 critical competence areas of the National Audit Office are:

1. Analytics and data competence
2. Knowledge of public administration
3. Knowledge of general government finances
4. Risk management knowledge
5. IT system and digitalization knowledge
6. Audit competence
7. Knowledge of societal impact and networking
8. Project work knowledge
9. Interaction and teamwork skills
10. Coaching leadership skills
11. Systems thinking skills
12. Strategic thinking and operations skills.

The critical competence areas will be used as a framework in the development of the personnel's competence. In 2022, competence development at the NAOF level will focus on:

- the development of digital capacity, including the development of analytics and data competence, as well as IT system and digitalization knowledge,
- maintenance and development of audit competence,
- deepening the project work knowledge.

14.1 Development of digital capacity

Technology is developing rapidly, which enables us to develop new operating models for audit work and all of the NAOF's activities. Our aim is to develop our competence so that we can, for example, acquire, combine, and utilize new kinds of data in the audit work. We need new skills for the automation of data processing and analysis. The importance of knowledge management skills will also be emphasized in 2022.

The digitalization of the audit environment requires us to have a better understanding of the operating principles of information systems and of the processes, controls, and risks associated with their management. We also need to be more familiar with the principles, procedures, and technologies used in the digitalization of functions and services.

14.2 Maintenance and development of audit competence

In addition to developing new kind of competence, the National Audit Office will continue to maintain its extensive and versatile audit competence. The NAOF provides both general audit training and audit-type-specific training. Audit-type-specific networks also play an important role in promoting collaborative learning and competence sharing. Training sessions and programmes related to auditing are planned and implemented in cooperation with those responsible for the different audit types.

The NAOF's auditors are also encouraged to pursue domestic and international certifications in auditing as part of their work.

14.3 Deepening of project work knowledge

The National Audit Office is a project organization, where all work is done in projects. We will continue to focus on developing our teamwork and project management skills. In particular, we will develop the competence of people specializing as project managers or project team leaders. Important elements of project work knowledge include, in particular, project management, the planning and management of work, reporting, and leadership.

14.4 Competence development to focus on on-the-job learning

Competence development will no longer mean only individual one-off training sessions or programmes. The perspective is shifting more and more towards learning that continues throughout the career and competence that develops in different duties at all stages of the career. We aim to support and promote on-the-job learning and find new forms and operating models to this end. At the same time, we will improve the capacity of our staff to provide and receive feedback as a natural part of everyday work. In team-based working, on-the-job learning is supported by learning from others as well as sharing one's own expertise.

The training provided by the National Audit Office will focus on diverse learning events and forms, such as study circles and the utilization of online learning environments. Some training events will be organized by means of eOppiva.

During 2022, the NAOF will introduce the information system Osaava for the setting and implementation of objectives, competence management, and continuous dialogue. Osaava is a system that supports a coaching-based approach and interaction in the NAOF's operations.

15 Societal impact targets and performance targets

The target of the National Audit Office is to have societal impact. The NAOF reviews its external 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. The National Audit Office has the following impact targets:

Improved cost-effectiveness of the management of central government finances

We influence the cost-effectiveness of the management of central government finances by having a dialogue based on our audit information with the Government, other actors steering central government finances, and public administration, which implements the decisions taken.

Improved trust in the knowledge base of decision-making

Our audit activities ensure that the knowledge base of decisions on central government finances and financial management is reliable and of high quality.

Improved trust in the Finnish central government acting openly, cost-effectively, and sustainably

We help to ensure that taxpayers and international actors operating with the Finnish society can trust the ability of the Finnish central government to act openly, cost-effectively, and in an economically sustainable manner.

The management of general government finances is sustainable

We help to ensure that general government finances are managed in a responsible manner, taking into account long-term sustainability. Fiscal policy complies with the rules, and the measures taken are counter-cyclical.

In order for the National Audit Office to achieve its impact targets, we have identified the following six performance targets. The achievement of the performance targets provides the conditions and foundation for the societal impact of our operations.

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 NAOF should address and target its audit work at. The information and recommendations we provide are taken into account in the development of operations, and we are requested to provide diverse expert information and opinions.

Indicators: Implementation of the audit plan, stakeholder surveys 2015 and 2019, feedback survey 2020, percentage of implemented recommendations, number of opinions and hearings, number of external website visitors, number of blog post and briefing paper readers, the target groups' engagement rate on Twitter

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

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 we are requested to provide expert information on many kinds of issues related to the management of general government finances.

Indicator: Self-assessment

3. Our customers appreciate our interaction and mutual dialogue

We understand our stakeholders' operations and are able to offer them audit findings in a manner that meets their needs. The audited entities find that communication during the audit works well.

Indicators: Stakeholder survey 2019, feedback survey 2020, number of working group members

4. We diversify the methods of producing information

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

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

5. We have competence to foresee and meet the needs of operations

We implement our strategic competence development plan efficiently. We implement development plans that conform to the NAOF's targets and support the employees' individual targets, thereby developing the skills and competence we will need in the future.

Indicators: Personnel survey on critical competence areas, and competence discussions

6. The NAOF is a healthy and well-functioning work community

Our personnel feel that we have a healthy and well-functioning work community. We assess this particularly from the perspectives of the personnel's cooperation, motivation, work capacity, and ability to reform, as well as supervisory work and leadership.

Indicators: Personnel survey and the number of absences due to sickness

We report on the progress and achievement of the performance targets regularly in connection with our final accounts.

Management commitment

We commit to acting in a consistent, predictable, and encouraging manner that complies with the values set out in the strategy of the National Audit Office. We aim at providing the employees with as good conditions as possible to implement the audit plan. We commit to managing and developing the audit, monitoring and expert activities for which we are responsible, and to working in cooperation to ensure that the performance targets laid down in the audit plan can be achieved as well as possible.

We will manage people and their work by setting goals and creating the prerequisites needed for achieving the goals. We will support each other and other employees in management duties to ensure that shared management provides the prerequisites for efficient high-quality work that has societal impact, a good work atmosphere, and a functional work community.

We will carry our responsibility for the shared management and active development of the National Audit Office in different management forums and in our special responsibility areas specified in the Rules of Procedure.

Helsinki, 14 December 2021

Matti Okko
Deputy to the Auditor General, Director

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Planning Director

Appendices

Appendix 1: Fiscal policy monitoring plan 2022–2026

The ultimate goal of fiscal policy monitoring is to ensure that fiscal policy promotes sustainable general government finances and that its preparation provides good prerequisites for this. The purpose of the monitoring is to assess the setting of fiscal policy targets as well as compliance with the rules and achievement of the targets. It also aims at verifying the reliability of the forecasts on which fiscal policy is built. Another goal is to promote transparent rules that are easy to understand.

The independent fiscal policy monitoring task is governed by the Fiscal Policy Act (869/2012), the Government Decree on the General Government Fiscal Plan (120/2014), the Stability Pact of the European Union and its common principles on national fiscal correction mechanisms (COM 2012/342), the European Union Budgetary Framework Directive (2011/85/EU), and Regulation (EU) No. 473/2013 of the European Parliament and Council.

The fiscal policy monitoring plan is presented as a separate appendix to the National Audit Office's audit plan.

Regular monitoring duties

The monitoring focuses primarily on the NAOF's statutory duties, which comprise assessment of compliance with the Fiscal Policy Act and the Government Decree on the General Government Fiscal Plan, issued thereunder, including an assessment of the achievement of the targets set for the general government fiscal position. The duties also include monitoring the correction mechanism included in the Fiscal Policy Act. Furthermore, the statutory monitoring duties include regular assessment of the reliability of the macroeconomic and budgetary forecasts on which fiscal policy is based. The regular monitoring covers the preparation and implementation of the General Government Fiscal Plan and compliance with the central government spending limits. The scope of the monitoring also includes assessment of compliance with the EU Stability and Growth Pact.

As part of its monitoring duties, the National Audit Office issues public assessments of and opinions on the achievement of fiscal policy targets, compliance with the rules, impacts of the measures taken, and reliability of the forecasts of the Ministry of Finance.

Focus areas of operations and reporting in the planning period

The focus in the planning period will be on the development of methods and tools, and the aim is to further increase the share of independent analysis in reporting. If necessary, we will also utilize external research contracts.

Fiscal policy monitoring is performed both in continuous and fixed-term projects. In the planning period, the projects of continuous nature are:

- Regular reporting on fiscal policy monitoring, which produces, for example, reports to Parliament and other reports, and which prepares the NAOF's opinions to Parliament.
- The IFI cooperation networks project, within which the cooperation in international networks is performed. At present, the active cooperation networks are the Network of EU IFIs, the Commission-led EU Network of IFIs (EUNIFI), the OECD-led Working Party of PBO and IFIs, and the IFI network of the Baltic and Nordic countries. International cooperation also takes place at the initiative of the European System of Central Banks and the European Fiscal Board.
- Other development projects of the IFI activities, within which most development work related to IFI activities is done. The project develops, for example, the modelling of long-term economic growth potential.

In addition, at least two fixed-term projects will be conducted during the planning period. One of them relates to the usability of macro-modelling and micro-simulation of public finances in assessment work. Micro-simulation will be used in the assessment of the Government's employment measures, which are central to the objectives set for public finances for the parliamentary term 2019–2022. The other fixed-term project relates to ex-post assessment of the reliability of the Ministry of Finance's budgetary forecasts. The National Audit Office reports on the reliability of the forecasts of the

Ministry of Finance regularly, approximately every three years. The next separate report focused on budgetary forecasts will be published in 2022.

Regular reporting utilizes the results of development projects. The output gap has a key role in fiscal rules and stance, and the NAOF will highlight the uncertainty related to assessments based on it and compare the results with those provided by alternative methods. In 2022, the NAOF will make the alternative way it has developed to describe the business cycle – i.e. the business cycle heat map and the composite indicator derived from it – an established part of its regular reporting on the business cycle, fiscal stance, and the structural fiscal position of general government.

The OECD's external assessment completed in 2021 will be utilized in the development of the various activities of the function in the coming years. The independence of the function will also be strengthened.

The key events in the operating environment will be taken into account in the selection of focus areas for international activities and development work. During the planning period, the links between the fight against climate change and fiscal policy will be a key theme, which may also be reflected in the work of the fiscal policy monitoring. The fiscal policy monitoring will continue to stimulate and participate in the discussion on the development of the EU fiscal rules as appropriate.

The escape clause that allows Member States to deviate from the achievement of the fiscal policy objectives based on the EU framework continues to be in force in 2022 because of the Covid-19 crisis. For this reason, the NAOF will continue to adapt the assessment of compliance with the preventive arm of the Stability and Growth Pact to the current situation. At the same time, preparations are made for the deactivation of the escape clause after 2022.

In its fiscal policy monitoring assessment to be published in May 2022, the NAOF will assess, for example, the contents of the General Government Fiscal Plan of spring 2022, the progress of the objective to stabilize the government debt ratio, and the situation with fiscal regulation on the road towards normal circumstances. A more extensive fiscal policy monitoring report will be published in December 2022 as a separate report submitted to Parliament. In addition to the regular contents, such as an assessment of the achievement of the national objectives in the light of the budget proposal and an assessment of the realism of forecasts, the separate report to be submitted at the end of 2022 will present the findings of the fiscal policy monitoring and audit for the current parliamentary term. During the parliamentary term, the monitoring and audit activities have focused on several aspects of Finland's fiscal framework. The 2022 report for the parliamentary term will address the fiscal framework and its development needs comprehensively.

The National Audit Office reports on the main observations of its fiscal policy monitoring twice a year. In normal circumstances, the report published in the spring focuses on an ex-post examination of compliance with the Stability and Growth Pact and the spending limits, on the preparation of the General Government Fiscal Plan, and on assessing the realism of forecasts. The separate report to be submitted to Parliament towards the end of the year assesses the management of general government finances, compliance with the Stability and Growth Pact (ex-ante assessment), and achievement of the national objectives and rules in the light of the budget proposal.

In 2020, more than 700 person-days were used for fiscal policy monitoring, which corresponds to the effective labour input of about three full-time persons. The figure does not include the working hours of the director responsible for the function. In 2021, the working hours are expected to increase to over 900 person days. The aim is to achieve a moderate increase in the effective labour input during the planning period so that it will amount to a minimum of 1,000 person-days.

Helsinki, 14 December 2021

Matti Okko

Director

Appendix 2: Spending limits calculation 2022–2026

	2020 financial statements	2021 budget	2022 budget proposal	2023 budget proposal	2024 budget proposal	2025 budget proposal	2026 budget proposal
Budget/spending limits*	15,804,000	16,551,000	16,551,000	16,551,000	16,551,000	16,551,000	16,551,000
Carried forward from previous year	2,539,197	2,658,698	2,172,938	1,687,178	1,401,418	1,315,658	1,229,898
Available appropriations in total	18,343,197	19,209,698	18,723,938	18,238,178	17,952,418	17,866,658	17,780,898
Salaries and bonuses	12,284,711	12,939,010	13,339,010	13,339,010	13,339,010	13,339,010	12,939,010
Rents for premises	611,584	583,000	600,490	618,504	637,059	656,171	675,856
Other operating expenses	2,788,204	3,514,750	3,097,260	2,879,246	2,660,691	2,641,579	3,021,894
Operating expenses, total	15,684,499	17,036,760	17,036,760	16,836,760	16,636,760	16,636,760	16,636,760
Carried forward to following year	2,658,698	2,172,938	1,687,178	1,401,418	1,315,658	1,229,898	1,144,138

Appendix 3: Spending calculation (operational and financial plan calculation)

National Audit Office of Finland

Operational and financial plan 2022–2026

Updated on 29 October 2021

Adjusted plan data

Responsibility area	2020	2021	2022	2022	–	2023	–	2024	–	2025	–	2026
	Financial statements	Budget	Budget proposal	Change +/-, €	Operational and financial plan 2023	Change +/-, €	Operational and financial plan 2024	Change +/-, €	Operational and financial plan 2025	Change +/-, €	Operational and financial plan 2026	Change +/-, €
Salaries and operating expenses												
NAOF (two-year deferrable appropriation)	15,804,000	16,551,000	16,551,000	0	16,551,000	0	16,551,000	0	16,551,000	0	16,551,000	0
Salary expenditure	12,284,711	12,939,010	13,339,010	400,000	13,339,010	0	13,339,010	0	13,339,010	0	12,939,010	–400,000
Operating expenses	3,399,788	4,097,750	3,697,750	–400,000	3,497,750	–200,000	3,297,750	–200,000	3,297,750	0	3,697,750	400,000
Operating expenses, section 21.40.01 of the final accounts	15,804,000	16,551,000	16,551,000	–	16,551,000	–	16,551,000	–	16,551,000	–	16,551,000	–
Operating expenses/year	15,684,499	17,036,760	17,036,760	–	16,836,760	–	16,636,760	–	16,636,760	–	16,636,760	–
Item to be carried forward	2,539,197	2,658,698	2,172,938	–485,760	1,687,178	–485,760	1,401,418	–285,760	1,315,658	–85,760	1,229,898	–85,760
Available appropriations, total	18,343,197	19,209,698	18,723,938	–	18,238,178	–	17,952,418	–	17,866,658	–	17,780,898	–
VAT expenses, total (21.40.29)	591,052	650,000	750,000	100,000	750,000	0	700,000	–50,000	700,000	0	700,000	0
Operating expenses and VAT expenses, total	16,275,551	17,686,760	17,786,760	–	17,586,760	–	17,336,760	–	17,336,760	–	17,336,760	–
+/- Change 2020–2026, total	–	–	–	–385,760	–	–685,760	–	–535,760	–	–85,760	–	–85,760

Deferrable appropriation

The appropriation intended to cover the National Audit Office's operating expenses has been budgeted as a deferrable appropriation (2 years) in the same way as the operating expenses of other government agencies. According to the State Budget Act, a deferrable appropriation may be carried over, in part or in whole, from one fiscal year to another within the three budget years following the year during which it was added to the budget, provided that the budget does not indicate that the deferrable appropriation may only be carried over to the following budget year. On account of the nature of the deferrable appropriation, the spending limits table includes the column "Operating expenses/year". After the end of the budget year, any unused part of the appropriation may be carried over to the following budget year. Deferrable appropriations are carried over in connection with the final accounts. It is a budget expenditure item for the fiscal year concerned, but it will not be entered into the business accounts until the year when it is actually used. Therefore, a transferable appropriation may be used to realize projects that span over the course of several years.

Appendix 4: Personnel resource framework 2022–2026

Personnel resource development	2021	2022	2023	2024	2025	2026
Personnel expenditure forecast (€)	12,657,522	12,614,966	12,368,586	12,245,915	12,108,464	12,148,785
Personnel expenditure forecast excl. holiday bonus leaves (€)	12,492,974	12,450,971	12,207,795	12,086,718	11,951,054	11,990,851
Personnel expenditure goal (€)	12,939,010	13,339,010	13,339,010	13,339,010	13,339,010	12,939,010
Target – Forecast	281,488	724,044	970,424	1,093,095	1,230,546	790,225
Person-year forecast (person-year = 180 person-workdays)	143.2	141.4	136.7	133.7	131.6	130.0
Person-year target (person-year = 180 person-workdays)	144.0	144.0	149.0	149.0	149.0	144.0
Person-years: target–forecast	0.8	2.6	12.3	15.3	17.4	14.0
Working hour distribution per main function, target (% , person-years)						
Audit and monitoring	50% / 72 py	50% / 72 py	50% / 75 py	50% / 75 py	50% / 75 py	50% / 72 py
Working hour distribution per main function, target (% , person-years)						
Other core activities	25% / 36 py	25% / 36 py	25% / 37 py	25% / 37 py	25% / 37 py	25% / 36 py
Working hour distribution per main function, target (% , person-years)						
Support activities	25% / 36 py	25% / 36 py	25% / 37 py	25% / 37 py	25% / 37 py	25% / 36 py
Working hour distribution per main function, target (% , person-years)						
Total	100% / 144 py	100% / 144 py	100% / 149 py	100% / 149 py	100% / 149 py	100% / 144 py
Personnel position structure forecast (% of euros, person-years) Top management	1% / 1 py	1% / 1 py	1% / 1 py	1% / 1 py	1% / 1 py	1% / 1 py
Personnel position structure forecast (% of euros, person-years) Management	18% / 19 py	15% / 15 py	14% / 14 py	14% / 13 py	12% / 12 py	12% / 11 py
Personnel position structure forecast (% of euros, person-years) Service teams	17% / 34 py	15% / 31 py	16% / 32 py	17% / 32 py	17% / 32 py	17% / 32 py
Personnel position structure forecast (% of euros, person-years) Audit and monitoring experts	63% / 89 py	68% / 94 py	68% / 90 py	68% / 87 py	69% / 87 py	69% / 87 py
Total personnel	100% / 143 py	100% / 141 py	100% / 137 py	100% / 134 py	100% / 132 py	100% / 131 py
Retirement (person-years): Actual/forecast retirement (persons)	2	2	1	3	0	0