



Audit and oversight plan of the National Audit Office 2024–2027

Audit and oversight plan of the National Audit Office

According to section 3 of the Act on the National Audit Office (676/2000), audit activities shall be based on an audit plan adopted by the National Audit Office. The National Audit Office has today adopted an audit and oversight plan for 2024–2027. The plan includes a description of the basic premises of the activities as well as of the audits and key monitoring and oversight activities to be carried out during the planning period.

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1 Description of the operating environment

1.1 Basic premises of the activities

The National Audit Office of Finland (NAOF) is Finland's Supreme Audit Institution of central government finances. The NAOF is an independent authority operating in affiliation with Parliament, and it decides independently on the planning and implementation of its audit and oversight activities.

The basic premise of our strategy for 2024–2030 is to focus on performing the NAOF's main tasks effectively and efficiently. In line with our strategic purpose, we ensure sustainable management of public finances and an efficient and transparent central government.

The NAOF's audit and oversight activities

- strengthen government's accountability to Parliament and the public
- produce reliable and relevant audit and oversight information about topics significant to central government finances and financial management
- support efficient and lawful government.

The planning of audit topics at the NAOF is based on monitoring the audit area. This means observing the financial management of central government authorities in order to establish that they manage their finances appropriately, cost-effectively, and in compliance with the legislation. The monitoring also identifies any hidden risks and problems in the management of central government finances. The aim of the monitoring is to produce useful information on the state of the management of central government finances for the purposes of directing the NAOF's resources and selecting audit topics. The monitoring is organised so that it covers the essential parts of the audit area as regards legality, appropriateness, and cost-effectiveness.

The audit and oversight work is based on the audit and oversight plan adopted by the NAOF. The operational independence of the NAOF refers, for example, to planning audit activities and deciding on operating practices independently.

Descriptions of the different audit types, the general objectives of audit activities, resource plans, and quality management, as well as the staff's competence development plans are presented in the NAOF's operational and financial plan.

1.2 Legal basis of the audit and oversight activities

Under sections 1 and 2 of the Act on the National Audit Office (676/2000), the NAOF has the right to audit:

- the legality and appropriateness of the state's financial management, compliance with the state budget, and transfers of funds between Finland and the European Communities
- central government authorities, agencies, state enterprises, state enterprise groups, and state funds
- state-controlled companies and other companies referred to in section 19 of the Act, particularly from the perspective of state ownership steering
- the legality and appropriateness of the financial management of the wellbeing services counties and the entities and foundations belonging to a wellbeing services county group; a corresponding audit right extends, as regards state funding, to other entities, foundations, and institutions where a wellbeing services county exercises control together with one or more wellbeing services counties, one or more municipalities, or the state
- the legality, appropriateness, and cost-effectiveness of the activities and financial management, as regards the state funding, 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
- entities and legal persons that have received funding or other financial support or benefits from the state to determine whether the information provided in order to receive the funding or other financial support or benefits is correct, whether the terms and conditions laid out in the grant decision have been complied with, and whether the funding or other financial support or benefit has been used for the purpose for which it was granted. A corresponding audit right also applies to

- corporations and other legal persons that have been authorised by the state to obtain funding for a specific purpose to be used by central government authorities or to be distributed further
- credit institutions and other entities and legal persons managing central government's payment traffic in order to examine the central government's payment traffic or the management of state funds and assets, and
- funds that belong to others but are held by central government authorities and for which the state is responsible.

The National Audit Office monitors *compliance with section 7 of the Fiscal Policy Act (869/2012) and the provisions issued under it:*

- the setting of and compliance with fiscal rules
- the drafting and implementation of the General Government Fiscal Plan
- compliance with the EU's Stability and Growth Pact and the applicability of EU rules to Finland
- compliance with the medium-term objective set for general government finances and the related correction mechanism
- the realism of the macroeconomic forecasts on which fiscal policy is based and the reliability of macroeconomic and fiscal forecasts.

The NAOF oversees election campaign and political party funding, receives and publishes documents provided for in the Act on Political Parties and the Act on a Candidate's Election Funding, and ensures that those subject to the disclosure obligation, such as the registered parties and their district and women's organisations, as well as the elected candidates and appointed alternate members, disclose their funding (the Act on a Candidate's Election Funding 273/2009, section 10, and the Act on Political Parties 10/1969, sections 9e, 9f, and 11).

The National Audit Office *acts as the registrar of the Finnish Transparency Register*, oversees compliance with the disclosure obligation, and reports to Parliament once during a parliamentary term on the operation of the Transparency Register (Transparency Register Act 430/2023).

2 Audit topics

The audit activities of the National Audit Office consist of *annually recurring audits of continuous nature* and *annually varying audits*. The audits of continuous nature are financial audits and compliance audits conducted in connection with them. The varying audits are performance audits, fiscal policy audits, compliance audits, or combinations thereof, so-called multi-type audits. The NAOF selects an audit topic on the basis of its significance to central government finances and the risks to cost-effectiveness or legality identified in the topic.

2.1 Varying audits (performance, compliance, and fiscal policy audits)

New audit topics for the planning period 2024–2027 (23)

- Prolonged legal proceedings
- Support for non-governmental organisations' development cooperation
- Anti-corruption activities
- Development programmes of the Finnish Defence Forces
- Informal care and family care for older people
- Family leave scheme and the activities of family centres
- Effectiveness of oral health care
- Security of electricity supply and promoting the operation of the power system
- Effectiveness of physical activity promotion
- Sustainable promotion of the fishing industry
- Procurements from in-house entities
- Preparedness for cyber threats in the central government
- Non-digital services and support for the use of digital services
- Ensuring effective logistics and transport chains
- The Senate Group as the manager of central government premises and facility services

- Ownership strategies specific for special assignment companies
- Promoting road safety
- Performance data in the Government's annual report
- Steering and monitoring of the wellbeing services counties
- Procurement and contract management of the wellbeing services counties
- Appropriations carried over
- Eligibility for government grants
- Assessment and reporting of discretionary fiscal stance

Audit topics included in the audit plan for 2022 on which no audit has been launched (1)

- Planning and monitoring of investments, and the knowledge base used in investment solutions

Topics of ongoing audits previously incorporated in the audit plan (18)

- Preparation of projects and reforms extending beyond parliamentary terms
- Promoting the battery value chain
- Government funding for universities of applied sciences
- Effectiveness of the assessment procedure in balancing local government finances and safeguarding services
- Subsidies for agricultural investments
- Information system projects of the police and the judicial administration
- Prevention of money laundering
- National and EU-level RDI funding
- Centralisation of health services and functioning of service chains
- Organisation, financing, and effectiveness of the management of water resources and marine environments
- Targeting of agencies' activities
- Funding of energy solutions for the green transition
- Services for young people outside employment and education
- Performance management in the developing public administration
- Mental health and substance abuse services for young people in the wellbeing services counties
- The 2019 agency reform in the administrative sector of the Ministry of Finance
- Methods of forecasting general government debt
- Information base of climate and energy policy

2.2 Audit activities of continuous nature (financial audits)

The annual financial audits conducted by the NAOF ensure that the state budget and the key provisions on the state's financial management are complied with, and that the reports provide true and fair information on the revenue, expenditure, and financial position of the central government and its agencies and institutions.

The financial audits cover all ministries and accounting offices, which are obligated by law to prepare final accounts. They also cover three off-budget central government funds and the final central government accounts. In connection with the audit of the final central government accounts, the National Audit Office assesses whether the Government reports on the state of central and general government finances and on the operational performance in its annual report in accordance with legislation.

Financial audits are carried out both specifically per each accounting office and in a centralised manner across accounting office boundaries. A significant part of the financial audit of compliance with the budget and the common financial management processes is carried out in a centralised manner. Therefore, centralised financial audit also constitutes a significant part of the audits of the final accounts of accounting offices.

The objective of accounting-office-specific audits is to verify the accuracy of such items and the internal control of such financial management processes that cannot be audited in a centralised manner. In the audits, it is also possible to take into account various operational and financial special characteristics of the accounting offices.

The NAOF also conducts the financial audits of two institutions of the Nordic Council of Ministers and the Baltic Marine Environment Protection Commission (HELCOM), and audits of EU funds.

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 on each accounting office and the final central government accounts present the NAOF's opinions on the following issues:

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

Audits are resourced, planned, and implemented in such a manner that the above opinions can be provided.

3 Reporting on audit and oversight activities

Under the Act on the National Audit Office (676/2001, section 5), the NAOF is obliged to draw up *an audit report* on its audits and to submit the audit report for information and necessary action to the audited entity and the ministry responsible for the sector in question. In addition, the report is submitted for information to the Parliamentary Audit Committee and the Ministry of Finance. The NAOF may also submit the audit report for information to other parliamentary committees within whose mandate the audit topic falls. On financial audit, the NAOF issues at least a financial audit report to each accounting unit and an annual summary of the financial audits it has concluded. The NAOF also issues a financial audit report on the final central government accounts.

In addition, the NAOF submits the following *reports* to Parliament each year:

- *the National Audit Office's annual report* (Act on the National Audit Office 676/2000, section 6)
- *separate report on the audit of the final central government accounts and the Government's annual report for the previous year* (Act on the National Audit Office 676/2000, section 6).

On its oversight activities, the NAOF submits the following reports to Parliament:

- *fiscal policy monitoring report* (Fiscal Policy Act 869/2012, section 7)
- *report on the oversight of political party funding* (Act on Political Parties 10/1969, section 9e)
- *report on the oversight of election campaign funding* (Act on a Candidate's Election Funding 273/2009, section 10).
- *report on the operation and oversight of the Finnish Transparency Register* (Transparency Register Act 430/2023, section 9).

The audit reports implement the interaction between an external auditor and the supreme decision-making body as laid down in the international audit standards. The purpose of the reports to Parliament is to serve the needs of Parliament as well as possible in its duties laid down in the Constitution. The reports to Parliament highlight those findings and conclusions of audit and oversight activities that are the most relevant for parliamentary work.

4 Follow-up of audits 2024–2025

A follow-up of an audit examines what measures the audited entity has taken on the basis of the conclusions and recommendations presented in the audit and whether the NAOF finds these measures adequate to correct the shortcomings found in the audit. With the exception of financial audits, a follow-up is conducted on all audits on which an audit report has been issued. Follow-up activities related to financial audits are carried out as part of the annual financial audits. Follow-up is no longer continued if the shortcomings have been corrected adequately. If the shortcomings have not been addressed adequately, the follow-up may lead to a proposal to re-audit the subject matter. Follow-ups also provide information for the purposes of planning audit activities. In addition, the results of follow-ups are used to assess the effectiveness of audit activities.

Follow-ups of the following audits will be carried out by the end of May 2025.

Name, number, and audit type of the audit report	Completion date
Security of supply and safeguarding it during the Covid-19 pandemic 10/2021 (multi-type audit: performance and compliance audit)	31 December 2023
Introduction and impacts of the Incomes Register 3/2021 (performance audit)	31 December 2023
Implementation of the Competition Act 4/2021 (compliance audit)	31 December 2023
Finland's international climate finance – Steering and effectiveness 6/2021 (performance audit)	31 December 2023
Internal co-financing of on-budget entities as a source of funding for their activities 15/2021 (compliance audit)	31 December 2023
Effectiveness of the reforms of student financial aid in the 2010s 2/2022 (performance audit)	11 April 2024
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 May 2024
Steering and monitoring of patient and client safety 7/2021 (performance audit)	31 May 2024
Organizational mergers 4/2022 (performance audit)	31 May 2024
Preparation and implementation of the removal of incentive traps 14/2021 (performance audit)	30 October 2024
The state pension scheme and central government liabilities in other pension schemes 1/2022 (multi-type audit: compliance and financial audit)	1 December 2024
Reliability of fiscal statistics 12/2022 (fiscal policy audit)	1 December 2024
Competence development and recruitment in the central government – Central government steering 5/2022 (performance audit)	1 December 2024
Competence development and recruitment in the central government – Activities of government agencies 6/2022 (performance audit)	1 December 2024
Renovation of the Olympic Stadium 1/2021 (compliance audit)	31 December 2024
Current status and development of the Suomi.fi services 10/2022 (performance audit)	31 December 2024
Monitoring of the operating environment and foresight activities to support strategic decision-making 11/2022 (performance audit)	31 January 2025
Implementation of the Recovery and Resilience Plan 14/2023 (multi-type audit: performance, compliance, and financial audit)	31 March 2025
Management and governance of the utilization of research data in health sector business 3/2022 (performance audit)	15 April 2025
Grants awarded from the proceeds of gambling activities – Appropriateness of their management and prerequisites for effectiveness 9/2022 (multi-type audit: performance and compliance audit)	31 May 2025

5 Monitoring and oversight activities

5.1 Fiscal policy monitoring and audit

The National Audit Office monitors and assesses fiscal policy in its role as a national independent fiscal institution (IFI) as referred to in the European Union's Stability Pact (Fiscal Compact) and the European Union law. Provisions on the monitoring task are laid down in the Act on the National Audit Office (676/2000) and the Fiscal Policy Act (869/2012).

The fiscal policy monitoring and audit plan is presented in Appendix 1. Because of the independence of the monitoring function, the plan is decided on and signed by the director responsible for fiscal policy monitoring. The same plan also deals with the implementation of fiscal policy audit, which supports the objectives of the monitoring function and is also organised in the same unit as fiscal policy monitoring. The new topics of fiscal policy audit are also presented as part of the audit plan.

5.2 Processing of complaints and reports on irregularities

The National Audit Office processes complaints submitted to it concerning compliance with the state budget, the legality of the state's financial management, or election campaign and political party funding. It also processes reports on irregularities submitted to it by the authorities under section 16 of the Act on the National Audit Office of Finland (676/2000). The function responsible for complaints and reports on irregularities is also responsible for maintaining the NAOF's internal whistleblower protection channel and for receiving reports through it. In the IMS information system, the NAOF also monitors abuses and other irregularities reported to the European Anti-Fraud Office (OLAF).

The NAOF prepares for processing complaints and responding to other citizen contacts according to the quantitative performance of previous years. The function responsible for complaints and reports on irregularities will also continue to be developed by means of extra resources. The aim is, for example, to streamline the processing of complaints and reports and to promote the use of information obtained through the function in the monitoring of the operating environment and in audit activities.

5.3 Maintenance and oversight of the Finnish Transparency Register

The National Audit Office is the registrar of the Finnish Transparency Register. The Transparency Register contains information on activities aiming to influence decision-making and its preparation, i.e. lobbying. The purpose of the Transparency Register Act, which enters into force on 1 January 2024, is to supplement Finland's legislation on openness and to strengthen the principles of open government, to which Finland is committed.

Under the Transparency Register Act, legal persons and private entrepreneurs are obliged to disclose to the Transparency Register lobbying activities or professional lobbying consultancy directed at Parliament and the ministries. Legal persons or private entrepreneurs shall register when they start professional and long-term lobbying activities. After registration, the actors shall submit disclosures of their lobbying or lobbying consultancy activities every six months. From the beginning of 2026, they shall also report once a year on the financial resources they have used for lobbying activities.

As the registrar of the Transparency Register, the NAOF maintains and develops an electronic register, oversees compliance with the disclosure obligation, and advises and guides the actors subject to the disclosure obligation in the fulfilment of their statutory obligations. It also appoints an Advisory Board for the Transparency Register and reports on the operation of the Transparency Register in an annual report and in a report submitted to Parliament once during a parliamentary term.

In 2023, the NAOF appointed an Advisory Board for the Transparency Register under section 11 of the Transparency Register Act. The Advisory Board is tasked with monitoring the operation of the Transparency Register, taking initiatives to develop the activities, and acting as an official cooperation body for the stakeholders. The Advisory Board also draws up recommendations on good lobbying practice. The main task of the Advisory Board is to commit stakeholders to the implementation and monitoring of the Transparency Register Act and to develop a good lobbying culture. The Advisory Board meets approximately 4 to 6 times a year.

Actors professionally engaged in lobbying or lobbying consultancy start to register with the service at the beginning of 2024. For the purposes of the registration and disclosure procedure, the National Audit Office put out a tender for an electronic online service through which the disclosers can fulfil the obligations laid down in the Act. The Finnish Transparency Register is a public register, and all information reported to it is published in the www.transparencyregister.fi service, maintained by the NAOF. The electronic register will be built gradually by the end of 2025. After that, the NAOF's task is to maintain and develop the operation of the Register.

In addition to maintaining the online service, the NAOF is responsible for drawing up guidelines for the actors subject to the disclosure obligation and for providing training and training videos for the stakeholders. The scope and objectives of the Transparency Register are extensive, which is why the NAOF's duties as the registrar focus on providing guidance and advice. By its extensive guidance and advisory role, the NAOF aims to help to ensure that the actors subject to the disclosure obligation meet their obligations. By providing guidance and advice, the NAOF also aims to prevent defaults with features of misunderstanding, negligence, or non-intention. In addition to emphasising the NAOF's role in providing guidance and advice, the Act also provides the NAOF with sufficient rights to address various cases of suspected neglect. In this respect, the registrar's role is a very natural part of the NAOF's oversight tasks.

5.4 Oversight of the legality of election campaign and political party funding

The National Audit Office oversees election campaign funding and political party funding. Oversight activities can prevent and find procedures that are in violation of the Act on Political Parties and the Act on a Candidate's Election Funding and thus influence the transparency and legality of political party and election campaign funding. The NAOF's oversight tasks are based on Section 9e of the Act on Political Parties (10/1969) and section 10 of the Act on a Candidate's Election Funding (273/2009).

The NAOF's task is to receive documents related to election campaign funding and political party funding from those subject to the disclosure obligation and to see to it that they are published without delay. The NAOF provides timely instructions and information to those subject to the disclosure obligation about their statutory obligations to submit documents and information concerning their funding to the NAOF.

The NAOF also oversees the legality of election campaign funding and political party funding. In performing this task, it takes control and inspection measures to verify compliance with the restrictions laid down in the law. The NAOF has a purpose-built information system for the document management and the publication of disclosures.

The combined municipal and well-being services county elections in 2025 will cause additional costs, as the number of persons subject to the disclosure obligation in the elections will be tens of thousands. The NAOF prepares for this task by updating the information system it uses in the oversight of election campaign and political party funding so that the system can deal with a completely new type of election and process the large mass of candidates and persons subject to the disclosure obligation. In addition, the National Audit Office prepares to provide instructions and carry out its statutory duties without delay.

The content and schedule of oversight reports are governed in essential respects by the Act on Political Parties and the Act on a Candidate's Election Funding. The reports highlight the oversight findings related to compliance with the law or any shortcomings. In its reports, the NAOF also raises potential needs to develop the legislation.

The NAOF reports to Parliament annually in March on the results of the oversight of legality based on the Act on Political Parties. Under the Act on a Candidate's Election Funding, the NAOF will report to Parliament as follows:

- A report on the 2024 presidential elections will be submitted in September 2024.
- A report on the 2024 European Parliament elections will be submitted in February 2025.
- A report on the 2025 county and municipal elections will be submitted in December 2025.
- There will be no regular elections in 2026.
- A report on the 2027 parliamentary elections will be submitted in December 2027.

Appendix 1: Fiscal policy monitoring and audit plan 2024–2027

Fiscal policy monitoring

The ultimate goal of fiscal policy monitoring is to ensure that fiscal policy promotes sustainable public finances and that its preparation provides good prerequisites for decision-making. The monitoring focuses on the setting of fiscal policy targets and on assessing compliance with the rules and achievement of the targets. It also aims to verify the reliability of the forecasts used in fiscal policy-making. Another goal is to promote rules that are transparent and 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 the 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 monitoring focuses primarily on statutory duties. 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 fiscal rules, impacts of the measures taken, and reliability of the forecasts of the Ministry of Finance. The main findings of the fiscal policy monitoring are reported twice a year: in spring / early summer and at the end of the year. The report published at the end of the year is submitted to Parliament for consideration.

In addition to the regular reports, the fiscal policy monitoring function prepares statements to Parliament according to an established practice when Parliament is discussing the General Government Fiscal Plan and the budget proposal for the coming year. The fiscal policy monitoring function also participates in the expert discussion on fiscal policy, for example by organising seminars and through blog posts and research publications. Expert networks are utilised in the activities. The key stakeholders include the Economic Policy Council, the Ministry of Finance, the Bank of Finland, and Statistics Finland, which also participate in the meeting of a group of fiscal experts organised annually by the NAOF.

In 2024, the fiscal policy monitoring function will launch a study to analyse the fiscal policy measures taken in 2020–2022 due to the Covid-19 pandemic to support the economy. The analysis will focus on the allocation and timing of the measures, and the appropriateness of their size.

In the planning period 2024–2027, the regular monitoring will be significantly affected by the ongoing reform of the EU fiscal framework and the amendments made to national fiscal legislation as a result of the reform. The reform will affect both the rules whose compliance will be monitored and the scope of the monitoring activities. The statutory duties of independent fiscal institutions may increase. Legislative work on the reform is still underway. The situation brings uncertainty to the planning of tasks, as the escape clause related to the current framework will be deactivated at the beginning of 2024. The escape clause has allowed Member States to deviate from the achievement of the fiscal objectives set out in the EU framework. The fiscal policy monitoring function prepares to monitor compliance with the rules according to the new framework and will adapt the assessment of compliance with the EU's Stability and Growth Pact to the forthcoming framework.

The fiscal policy monitoring function will continue to develop the content of its activities and strengthen its analysis methods. A key long-term development project is the construction of a comprehensive framework for analysing general government finances, which began in 2023. The framework will serve, for example, the monitoring of compliance with fiscal rules, the assessment of the adequacy of corrective measures, and the assessment of the reliability of economic forecasts. The aim is to have the analysis framework fully available for regular assessment tasks in 2025. Development work is carried out in interaction with national expert bodies.

The fiscal policy monitoring function will continue the regular publication and use of the business cycle heatmap and the composite indicator derived from it (including the forecast), i.e. the alternative way it has developed to measure the business cycle, in its regular reporting. The development will continue during the planning period 2024–2027, and a similar set-up will also be developed for analysing the business cycle in other EU countries.

The competence of the fiscal policy monitoring staff in the assessment tasks falling within the scope of the monitoring and in the methods and analysis tools essential for the tasks will be expanded and deepened through the NAOF's internal training.

The fiscal policy monitoring function also engages actively in expert cooperation in international networks of independent fiscal institutions (IFIs). 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.

Fiscal policy audit

Fiscal policy audit is part of the external audit task that is assigned to the National Audit Office by law and that is subject to the international ISSAI audit standards. Fiscal policy audits are typically targeted at the information base and steering framework of fiscal policy. The themes of fiscal policy audits are, in principle, non-recurring, whereas fiscal policy monitoring involves continuous monitoring and reporting on largely established assessment areas. Fiscal policy audit supports fiscal policy monitoring: audit findings may raise issues that will then be monitored as part of the fiscal policy monitoring. On the other hand, audits can supplement the oversight task. The National Audit Office chairs the Network on Fiscal Policy Audit, operating under the Contact Committee of the Supreme Audit Institutions of the European Union (EU CC), and participates actively in the Network's operations even otherwise.

Three previously launched fiscal policy audits will be continued in 2024. The audits focus on the effectiveness of the municipalities' assessment procedure, the methods of forecasting general government debt, and the information base of climate and energy policy. The first two of these audits will be completed and published in 2024. The target is to publish 1–2 fiscal policy audits annually during the planning period 2024–2027. In the planning of new fiscal policy audits, the focus is, among other things, on the functioning of the financial steering of the wellbeing services counties. During 2024, follow-ups will be carried out on two fiscal policy audits: Functioning of the central government spending limits system (8/2021) and Reliability of fiscal statistics (12/2022).

A new fiscal policy audit to be launched in 2024 will focus on the assessment and reporting of discretionary fiscal stance.

Helsinki, 21 December 2023

Matti Okko
Director