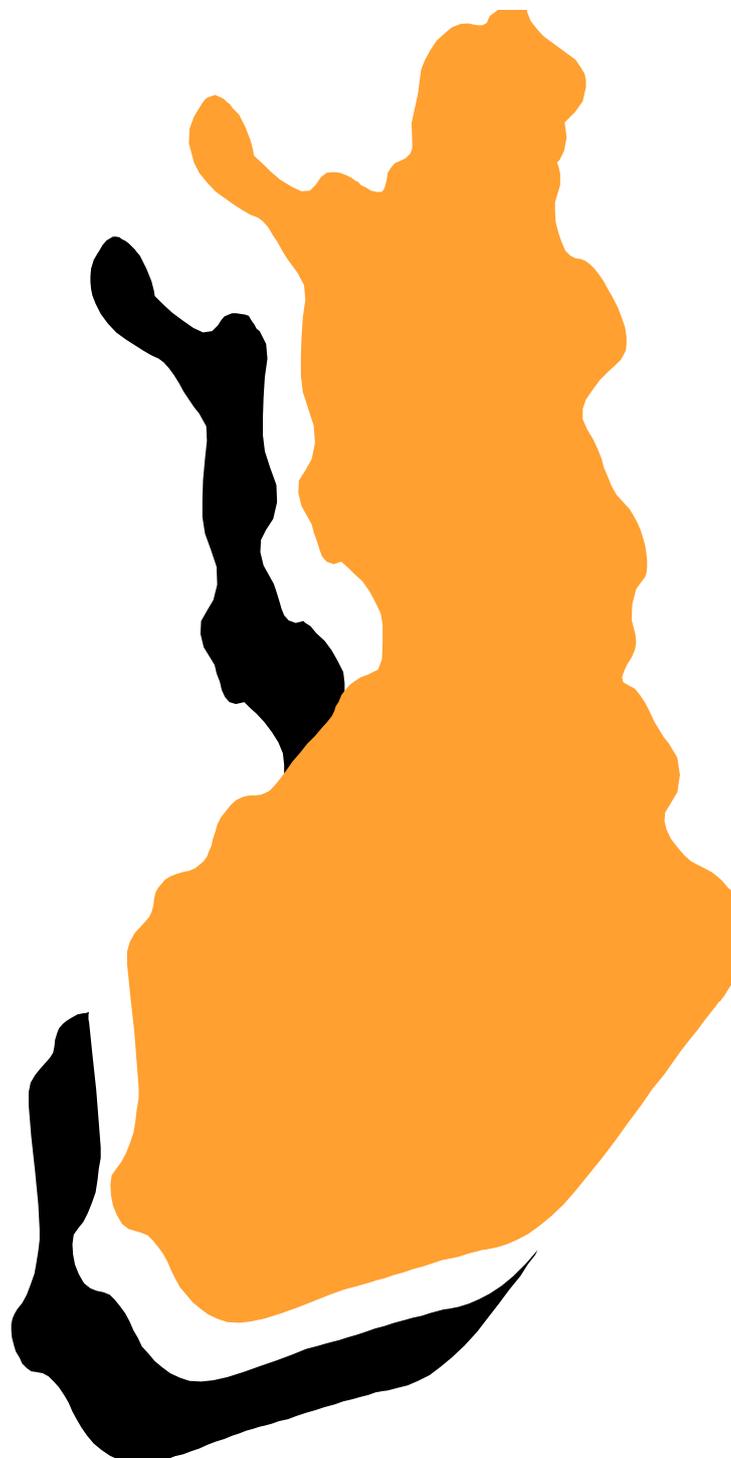


Peer Review

Finland

Report



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1. Introduction

1. National Audit Office of Finland (NAOF) is the Supreme Audit Institution of Finland. NAOF is an independent constitutional authority in affiliation with the Parliament and its task is to ensure the legality and effectiveness of the financial management of the state and compliance with the budget. NAOF fulfils its task by conducting financial audits, legality(compliance) audits, performance audits and fiscal policy audits.
2. NAOF audits central government and related entities' finances and financial management in order to ensure that public funds are managed according to legislation, Parliament's decisions and in a sound manner. NAOF also strives to ensure that the objectives set by Parliament are achieved and that the government and administration have taken the necessary measures to achieve them. Furthermore, NAOF promotes trust to the functioning of the rule of law and democracy in public finances and in public decision-making, and to the transparency of financial relations. In addition the NAOF oversees the legality concerning the transparency of election campaign finances and political party financing.
3. The Act of the National Audit Office excludes parts of the Public Sector from audit by the NAOF - the Bank of Finland and the Social Insurance Institution. The Finnish Social Insurance Institution is a material part of the state costs as it handles most of the welfare payments. The county and municipality level of the Public Sector is neither covered by the mandate of NAOF.
4. NAOF is led by the Auditor-General of Finland appointed by the Parliament for a term of 6 years. The Auditor General is the President of NAOF and reports directly to the Parliament.
5. The purpose of the peer review is to give an assessment on the functionality of the NAOF's quality control system and its compliance with international standards and guidelines. Firstly whether the auditing practices and their quality controls are suitably designed and operating in accordance with current national and international professional standards and guidelines. Secondly to identify areas of strengths and make recommendations on areas in need of improvements in the light of international standards and best practices.
6. The peer review covered the four audit types undertaken by the NAOF; financial audit, performance audit, compliance audit and fiscal policy audit. The peer review team developed review programs based on INTOSAI standards to guide its assessments.

7. The Peer Review team consisted of representatives from the supreme audit institutions of Norway (lead reviewer), Sweden and the United Kingdom. The team carried out its review in autumn/winter 2011–2012. It examined the Quality Control system and practices through interviews with management and project leaders within the four audit types. The work included the examination of five financial audits from 2010, two performance audits (2010), one compliance audit (2011) and one fiscal policy audit (2010).

2. The Peer Review Assessment

8. The peer review finds that;
 - a. The NAOF has designed a Quality Control System (QCS) that meets the principles laid out in the framework of the international standards (ISSAI 40). There are, however, a number of operational issues that need to be addressed, particularly in financial audit, to embed quality in practice. The Office has recently established a Quality Group responsible for ongoing monitoring of all quality work in the office. The peer review believes that the intended feedback mechanism in the annual quality report from the Quality Group will be important to enhance good practices and promoting a lessons learned process in the organisation.
 - b. NAOF is also planning to introduce quality audit evaluation across the audit types as well as planning for introducing an External Quality Board. The peer review recommend that the NAOF, before deciding on a further enlargement of the Quality Control System, ought to assess the scope and value added of each new quality control process.
 - c. The NAOF has effectively managed to introduce two new audit processes – Fiscal Policy Audit and Compliance Audit - in a relatively short time frame and with good results. At the same time, the peer review recognizes the challenges with an increased number of instruments for audit. There is a cost associated with running four separate audit streams, and this needs to be balanced with the implications on overall audit focus and coverage.
 - d. The NAOF has a newly established system for identifying and presenting the NAOFs strategic theme areas in an overall risk analysis (office level). Focus in the overall risk analysis is Government risks rather than audit risks. The overall risks are important in identifying challenges in the public sector of Finland with relevance to the NAOF. The strategic theme areas are also used as the basis and structure of the NAOF's report to Parliament. However, the peer review

found it difficult to see to what extent the strategic themes has had an influence on the risk analysis of the operational level.

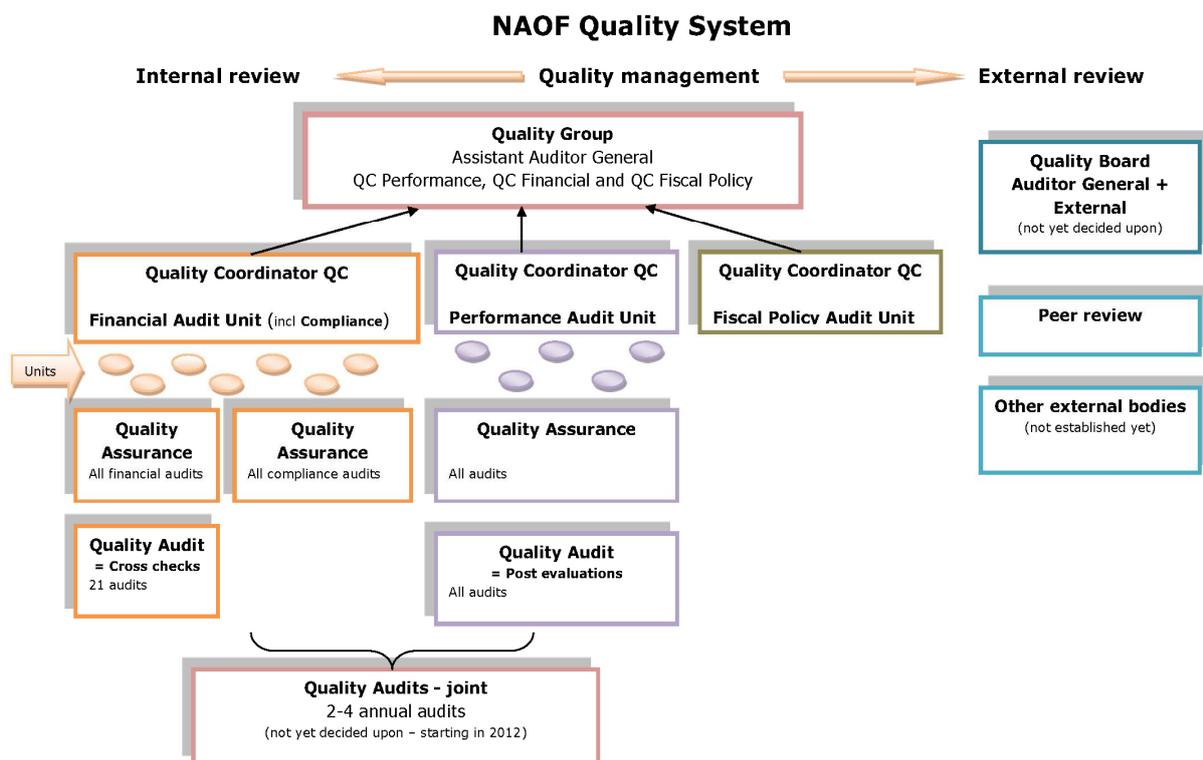
- e. On the operational level, the performance audit manual is well in line with the ISSAIs. The compliance audit manual and fiscal policy audit manual were approved in 2011 (eg April and November) and are also in line with international standards and in the stage of being implemented in the organization. The financial audit manual provides a comprehensive framework for financial audit detailing its methodology. The financial audit manual was last updated in 2006. However, separate amendments on documentation and risk analyses and audit planning has been added based on the principles of the iSSAIs. Although we have not undertaken a review of compliance with the ISSAIs in all aspects, the peer review finds that the manual on financial audit does not include sufficient requirements of quality control and fraud. The peer review recommends that the NAOF when undertaking an update of the financial audit manual ensures that quality controls and audit practices are documented in line with the ISSAIs.

- f. Good quality at a Supreme Audit Institution (SAI) is related to the prerequisites for the work at the SAI; the mandate, the interpretation of the mandate and how the institution is working, eg the Lima Declaration. The peer review would like to raise the issue if the wording of the Act, not describing all relevant audit types, is limiting the task of the National Audit Office of Finland.

3. Design of The Quality Control System (QCS) - Key observations

9. The QCS includes an internal and an external review. Whilst the internal review is permanently set up and in operation, the establishment of a permanent external review (external board) is still in process.

Figure 1 The NAOF Quality System



10. The NAOF has recently established a Quality Group to support the coordination of quality work in the office. The group is chaired by the Assistant Auditor General and consists of the quality coordinators in the audit units. The peer review team finds it to be of good practice that the leadership responsibility for quality is clearly placed and at a high level within the organisation.
11. The task of the Quality Group is to develop and monitor the office's quality management system, to compile quality reporting and to promote good quality practice in the office. The peer review team supports the objectives of the quality group and its focus on coordinating and developing the National Audit Office's quality management system including quality policy, quality assurance, national and international comparisons and external evaluations.

12. The Quality Group is also responsible for quality documentation and quality monitoring at the office level. To ensure good quality of the audit processes and performances, quality audit systems have been set up within the separate audit types (single audits/cross checks and post evaluations). The Quality Group compiles the office's joint quality report based on these results as part of reporting on the office's activities.
13. The work by the Quality Group is not yet fully established and the annual report from the group is currently on a basic level, focusing on procedural matters and not on substance matters. The peer review believes that the intended feedback mechanism in the annual quality report is important to enhance good practice and promoting a process of lessons learned in the whole organisation.
14. Beginning in 2012, the NAOF has planned to establish a Joint Quality Audit where the quality audit in performance audit will be done by staff from the financial audit units and vice versa.
15. The establishment of an external Quality Board (external review) will provide an external assessment and assurance that the quality management and control system established by NAOF corresponds to the applicable standards and good practises. Members of the Quality Board will represent a broad spectrum of external professional expertise in addition to expert members from NAOF.

Recommendation 1:

Bearing in mind that the NAOF is a relatively small organization, the peer review recommends the NAOF to carefully assess the need and specific purpose of adding a new Joint Quality Audit in addition to the quality controls already set up; whether cross-discipline teams have the appropriate skills and expertise to be able to judge the work in another stream. However, if the purpose is to leverage improvement in specific areas, such as quality of drafting, a Joint Quality Audit may be a useful tool.

When establishing an external Quality Board, the NAOF should take into consideration the role and responsibilities of the Quality Group with a clear view of the scope and value added of the external review.

16. The ethical rules of the office and the auditors independence seems not fully documented in standards and guidelines. However, there seems to be a policy of rotation every 5–7 year of the auditors in financial audit.

Recommendation 2:

The peer review recommends the NAOF to ensure that policies and procedures that reinforce the fundamental principals of professional ethics are in place and appropriately documented.

The NAOF should also ensure that policies and procedures to reinforce the importance of rotating key personnel in all audit types and in management, are in place where relevant, and appropriately documented.

Financial Audit

17. Quality management arrangements and key quality principles derived from the NAOF's quality policy was drawn up in 2009 and is described in different documents as the Audit Guidelines, working order and other internal instructions, separated from the financial audit manual.
18. The focus of the quality controls in 2010 was mainly on documentation and forms used for the quality controls contained less focus on substance and audit judgement. There seemed to be less emphasis on ensuring consistency of approach and application of methodology.
19. The results of the quality controls are to some degree used for discussions in the management group and in day to day management. In financial audit less emphasis seems to be put on lessons learned through seminars and training courses compared to performance audit. The peer review finds that addressing specific topics as done in performance audit is good practice.

Recommendation 3:

The peer review recommends that the manual on financial audit is updated to include sufficient requirements of quality control.

To assure good practice and quality in the reviews the peer review recommends the NAOF to set a clear focus of the review and a system for measuring the outcome of the quality reviews. The quality controls and reporting should focus more on quality in substance; ie whether planning, sufficient risks and the right audit actions have been conducted within the requirements of the manuals.

Recommendation 4:

A feedback mechanism should be set up to disseminate lessons learned from the quality controls in financial audit to staff and thereby strengthen the development of professionalism.

4. Operation of the Quality Control System - Key observations

1) Risk analysis and planning the audit

20. The NAOF has a newly established system for identifying and presenting the NAOFs strategic theme areas in an overall risk analysis (office level). The strategic theme areas are also used as the basis and structure of the NAOF's report to Parliament. The overall risk analysis is a top down macro analysis focusing on broader political issues and covers a wide range of topics within economical trends, using scientific research and political analysis.
21. The focus in the overall risk analysis is Government risk rather than audit risks. The strategic theme areas are not permanent, but are to be considered in the risk analyses within the different audit types over the strategic period, ie the overall annual planning documents in both financial audit and performance audit. The overall risk analysis also serves as a basis for the allocation of resources on audit types.
22. The risk analyses carried out in the different audit types are done from a bottom up perspective and are well in line with the intentions of the ISSAI standards. However, there seems to be a potential for more exchange of information across audit borders. The peer review found that financial audit gives some input to the risk analysis in performance audit but other than that there is little exchange of information between the different audit types.
23. The peer review found it difficult to see to what extent the strategic themes has had any influence on the risk analyses in either audit type. On the contrary, little emphasis was put on the strategic themes as they were experienced not to be in line with the risks identified on a lower level in the organization. The peer review found that the strategic theme areas were used as presentational categories rather than as a steering instrument in the practical audit work.
24. The peer review found that there seems to be variation between the audit types as to whether the policy put in place to ensure communication between NAOF and the auditee in the planning process when carrying out the risk analysis is operational.

Recommendation 5:

The peer review recognizes that the strategic theme areas and the overall risk analysis can serve as an inspiration and add value to the audit planning at the NAOF.

However, if the overall risk analysis is to be used as an instrument for strategic steering, the peer review recommends that better processes be put in place to ensure a clearer link between the strategic themes/overall risk analysis and the risk analyses in

the specific audit types; more clarity as to whether any of the identified overall risks require a separate audit, and a documentation of the considered influence on the annual risk analyses on operational level.

To further enhance the quality of the risk analyses, the peer review recommends NAOF to further develop the interaction between the different audit types and communication with the entitees. A better interaction in the risk analysis process could be used by the NAOF as an instrument to ensure the right balance between the four different types of audit.

Financial Audit

25. The outcome of the discussion on management level on risk analyses, priority and resource allocation in financial audit is prepared in the ABC-list. The list gives the basis for the separate risk analyses of the individual auditee and an audit plan. However, the peer review found that the documentation of risk analyses on auditee levels were not always easily traced and the peer review also questioned whether all material risks were sufficiently covered. It was to some extent unclear whether the risks presented in the risk analyses were adequately updated on an annual basis or whether the analyses were presenting risks adjusted to the resource situation rather than a real risk assessment.
26. The peer review found that several high risks and risks appearing on the comprehensive list were not prioritized when conducting the audit. There were no documentation of the downsizing in the planning documents and the criteria for determining which of the listed risks were to be audited was unclear; there was no documented process for prioritization and it was unclear to which extent management ensured consistency of approach across units.

Recommendation 6:

NAOF should establish a process for the prioritization and management of audit risks, to provide a framework for considering which risks should be addressed as part of an individual audit, and any cyclical review that should be applied. The director for each audit should consider the risks in light of this policy, and determine whether the audit provides sufficient coverage within this framework. Such an assessment should be documented as part of the plan on the audit file.

In the case where the director considers that risks that normally would be addressed under the process above, can not be addressed due to resource constraints. This should be justified and documented in the audit file, and brought to the attention of the head of the unit.

Performance Audit

27. The risk analysis in performance audit (PA) is divided into administrative sectors. A full risk analysis is done every third year with an annual update. The performance audit risk analyses focuses on indications, trends and phenomenon within a specific administrative sector and are used to produce ideas for possible future audits. In addition to the sector specific risk analysis a few cross sectoral themes have been developed. However, most performance audits are “single audits” and not part of a theme. Few cross sectoral themes have generated more than one report.
28. There is no clear link between the NAOF overall risk analysis (strategic theme areas) and the PA risk analyses. The overall risk analysis is developed in September whereas the work on PA risk analysis starts in May-June. As a consequence the strategic theme areas are not used to generate audit topics, but are used as presentational categories.
29. The peer review team finds that the citizen-perspective is not sufficiently considered in the steering documents for performance audit and in the actual production of performance audit reports. One reason may be the present focus on financial management and the strong focus on budget materiality, i.e budget appropriation.

Recommendation 7:

The risk analysis in the performance audit area are clear, well structured and effectively used to generate new audit topics. However, the current focus on administrative sectors and budget materiality generates few audit proposals with a cross sectoral- or clear citizen perspective. To enhance Government accountability and transparency, the peer review recommends that the NAOF consider to include more directly the effects on citizens of Government decisions in its audit work.

The peer review recommends NAOF to enhance the cross sectoral analysis, starting with the problems, risks and activities, before considering budget posts. A problem oriented approach can also stimulate discussions and cooperation between different audit groups.

2) Performing the Audit

30. Traditionally the audits at the NAOF have been carried out by one auditor alone with the manager in charge of supervision and quality assurance. This practice is still not uncommon, particularly in financial audit. However the new performance audit manual underlines the need to work in teams and today more and more performance audit projects consist of two or more auditors. In the financial audit manual there is no requirement as such.

Recommendation 8:

The peer review encourages the NAOF to continue its efforts to assign at least two auditors to every performance audit project. With at least two auditors in each audit many quality issues such as ensuring consistency, keeping budget and time restrictions etc. will be easier to deal with. The peer review recommend that the NAOF to a larger degree consider the use of teams in financial audits.

The manager review should reflect the risks associated with the use of single-man team to ensure that there is an appropriate challenge of all judgements and a documented consideration of the ethical issues associated with potential limitations in objectivity or risks associated with over-familiarization.

Financial Audit

31. The peer review found that the financial audit manual provides a comprehensive framework for financial audit detailing its methodology, although we have not undertaken a review of compliance with the ISSAIs in all aspects. The manual highlights how quality is embedded in the framework, e.g through documentation standards. The manual was last updated in 2006 and are not in line with the references given to the ISSAIs. The manual does not include sufficient requirements of quality control and fraud and detail on other processes that form part of a wider quality assurance process, including the “cross-checks”. Separate guidance exists, but has yet to be incorporated within the financial audit manual.
32. The post-completion “cross-check” reviews are undertaken on a timely basis, and aim to cover all managers at least once annually and auditors every third year. The cross-check forms are succinct, with a focus on the documentation. However, the form is not referenced to the financial audit manual, and does not explicitly seek confirmation of compliance with the audit methodology; there are no specific questions on the adequacy of planning procedures such as the risk assessment and appropriateness of the proposed audit testing, or confirmation that the audit was carried out in accordance with that plan. There is also no consideration of the manager review process.
33. To drive improvements in quality, cross-checks should explicitly reference compliance with the manual, and evidence support for audit judgements. We understand from interviews that reviewers consider the reasonableness of the risk analysis, but the cross-check forms reviewed contain limited scope for reviewer comment, and these are generally restricted to the structure and layout of the documentation.
34. The peer review found that the audit documentation is properly kept; audit tests and findings are adequately described, findings are referenced and easily traced to the relevant

elements of the task plan and detailed audit programs. Working papers are kept electronically.

Recommendation 9:

The peer review recommend that the NAOF consider incorporating the quality assurance process into the financial audit manual, to demonstrate the importance of quality control and to embed within the methodology.

To drive improvement in quality the peer review recommends that the cross check forms should include questions directly referenced to the financial audit manual to ensure that all aspects of quality embedded in the manual are covered as part of the quality review.

The key findings from all cross-checks in financial audit should be disseminated to staff to facilitate general improvements in the quality of audit work and documentation.

Performance Audit

35. The PA process is well described in the PA manual. When it comes to quality assurance the manual clearly and systematically describes the quality assurance process and identifies the different steps and measures of quality control in all stages of the audit, i.e. in the pre-study, the audit and the follow-up. The peer review team finds the manual to be well in line with the ISSAIs. The peer review also finds that overall the manual is being effectively used and followed in the practical day to day audit work. A few minor deviations that might affect quality have been noticed in the peer review field study.
36. On some occasions central problems in the risk analysis and the pre-study have been rejected in favour of less significant issues due to lack of expertise. Some projects have been extended for fairly long periods.

3) Reporting the Audit

37. The NAOF submits a separate report on the audit of the final central government accounts by the middle of May and an annual report on its activities to Parliament by the end of September. Before the reports are sent to the Parliament they are thoroughly examined and a hierarchy for quality control is established. The annual report seems to be in line with the intentions set out in the strategic plan. In the annual report findings and conclusions from all performance audit reports from the last 12 months are presented.

Financial Audit

38. Depending on the size and risk for individual audited bodies, NAOF prepare an interim report of findings for the auditee, followed by a final report and opinion on the financial statements at the end of the assignment.
39. The financial audit manual provides guidance on when reports are appropriate, and the structure of written reports. However, the peer review did not identify a protocol for obtaining management responses for the recommendations, or agreements to implementing those recommendations.
40. NAOF provide an audit opinion for each audit assignment. The final opinion is subject to approval by the head of financial audit. However, the financial audit manual does not include guidance on the forms of audit opinion or the method for determining what opinion should be reached. Without documented policies and methods, it is unclear how the individual opinions are derived. For example, where findings have been raised within the audit report, it is not clear what impact these have on the final opinion and how significant an issue would need to be to result in a qualified opinion.

Recommendation 10:

The peer review recommend that NAOF develop protocols for obtaining clearance from auditees of the findings raised in the interim and final reports, including formal confirmation of agreement to the issues and recommendations raised.

The peer review also recommend the development of a protocol for determining the form of audit report and opinion on the financial statements to ensure consistent treatment of findings and to ensure consistent presentation in the report.

Performance Audit

41. In addition to the Annual report to Parliament in September all performance audit reports are sent to the Standing Committee on Auditing in Parliament for information.
42. The NAOF can also choose to submit an individual performance audit report to Parliament if the report is considered of great importance. NAOF has chosen to submit individual audit reports on very few occasions, one example being the fiscal policy audit report which was submitted to Parliament in January 2011.
43. All performance audit reports follow the same presentational structure with four predefined chapters. However, the recommendations and the conclusions are not separated but integrated with each other. The peer review found that the lack of specifically pointed out conclusions and recommendations, both in the summary and in the audit report, made it difficult to get the specific outcome of the audit.

44. The peer review team also found that the connection between audit questions on one hand and the findings and conclusions on the other hand sometimes were vague in the performance audit reports.

Recommendation 11:

The NAOF may consider to report formally to Parliament on more individual performance audit reports in addition to the two annual reports.

Recommendation 12:

International standards stress that recommendations should be practical, add value and address the objectives of the audit. The peer review recommend that the NAOF should strive to achieve a clearer link and distinction between audit questions, conclusions and recommendations in the performance audit reports. These changes will make the reports more readable.

4) Fiscal Policy Audit and Compliance Audit

NAOF has recently introduced two new audit types, Fiscal Policy Audit and Compliance Audit.

Compliance Audit

45. Compliance Audit has of 2010 been established as a separate audit type in NAOF in addition to compliance linked to the financial statements. The compliance as a separate audit type derives both from performance audit and the need to go further in the public organization and thereby, to a greater extent than is the case in financial audit, follow the flow of governmental spending. Compliance audit also enables the NAOF to do audits across the borders of the administrative sector and not always stick to the financial year. As of yet, few compliance audits have been conducted and just one audit was finalized at the time of the peer review.
46. Risk analyses in compliance audit is planned to be conducted every 2–3 year with an outcome of 4–5 risk areas chosen with input from both financial and performance audit.
47. NAOF has defined compliance audit as a separate audit type to allow deeper and more thorough audits in financial areas. The NAOF carries out both separate compliance audits and audits in connection with financial audits. The Compliance Audit manual is based on ISSAI 4100. The subjects of compliance audits are approved by the Auditor General, and the plans by the head of financial unit.

48. Being a fairly new audit type, the peer review found that the organization still has some questions and structures that needs to be adressed. The manual opens up for different forms of conclusions; declarations, opinions and statements, but does not clearly state when to chose what form. When it comes to the use of an opinion, the ISSAI framework gives strict requirements for different options. These are not easily accesssed in the manual as of now.
49. From the interview the peer review found that there was a need for more guidance both for management and the projects themselves as to how to define and focus on the main issues, define audit criterias and sufficient documentation and more structured quality assurance throughout the audit process.
50. As of now, the quality control in compliance audit, are derived from financial audit, but need to be more clearly set up to be suitable for compliance audit. This as the forms used for financial audit does not comply with the processes in compliance audit. Again the quality control is focused on processes and not on substance and results.
51. The peer review found that it is good practise to put together competence from both financial audit and performance audit when setting up the compliance audit. However, the control of the conducted audit showed that there might be a risk of loosing out on the quality aspects when there is to much divison of the work. There also seemed to be a potential for closer involvement of management before the final draft is submitted for quality control.
52. The main purpose of compliance stated in the manual is to audit the compliance of the state's financial management and the compliance with the budget. The audit may also address questions related to the effectivness of financial management. The peer review recognizes that the compliance audit reviewd by the peer review was the first one finalized and that it had been conducted more or less parallell to the development and finalising of the compliance audit manual. In the reviewed report the emphasize was put on legality only. The peer review found it to some extend difficult to follow the result and findings in the audit into the conclusions as these were not separated from each other. The peer review found that the lack of specifically pointed out conclusions also made it difficult to distinct the specific outcome of the audit.

Recommendation 13:

The peer review recommends that proresses needs to be put in place to secure a common understanding of the approach to the audit issue and to ensure quality assurance throughout the process to avoid surprises at the end of the audit.

The peer review recommends that more emphasis should be put on a clearer link between audit questions and conclusions in the compliance reports to make the reports more readable.

Fiscal Policy Audit

53. The fiscal policy audit was identified in the NAOF strategy 2010 after some preparatory work. One of the purposes of developing the Fiscal Policy Audit was to produce a consolidated statement of the Government's net financial situation. The introduction of Fiscal Policy Audit addresses an audit gap by covering both what is inside and outside the State budget. Focus areas for the Fiscal Policy Audit have been the Government's spending limit and the spending limit process as well as the underlying forecasts of the Ministry of Finance, looking at the basis for the spending limit calculations.
54. Fiscal Policy Audit was at the outset part of Performance audit, but became a separate audit branch in 2011 due to both organizational as well as audit content issues.
55. The peer review recognizes that Fiscal Policy Audit combines both financial audit, performance audit and compliance audit methods, and that it by nature is more forward looking than traditional performance audit. Fiscal Policy Audit may appear to come closer to politics than the traditional definition of an audit. However, the peer review can not see any conflicts with international standards in the way Fiscal Policy audit has been developed and performed at the NAOF. The peer review recognizes that the issues dealt with in the fiscal policy audit are getting even more important with the recent development of the level of liability and financial management on the state level in the different EU-countries and the following crisis of the euro. The Fiscal Policy area has also been picked up by several other SAIs during recent years.
56. As far as the peer review can see, there is consistency in the quality of the work performed, the supervision and the review responsibilities in fiscal policy audit work. The basis for our judgment is limited to the fiscal policy audit report published in 2011.

Recommendation 14:

The peer review recognizes that the issues dealt with in the fiscal policy audit is very important. However, the team recommends the NAOF to secure that the cooperation with the other three audit types is effectively organized.

5. The NAOFs mandate

57. A good quality for a Supreme Audit Institution (SAI) is related to the prerequisites for the work at the SAI; the mandate, the interpretation of the mandate and how the institution is working. Without a mandate in line with international audit standards it is not possible for the SAI to fully comply with good quality. Neither performance audit nor fiscal policy audit is mentioned in the Audit Act. For performance audit this means that the three E:s, Effectiveness, Efficiency and Economy, are not fully covered by the wording of the Audit Act. The peer review would like to raise the issue if the wording of the Act, not describing all relevant audit types, is limiting the task of the National Audit Office of Finland.

Recommendation 15:

The peer review recommend the NAOF to raise with Parliament the issue of amending the wording of the Audit Act of 2000, originally from 1947, by mentioning specifically Performance Audit in the Act and to cover all audit types. The Act would then be more in line with INTOSAI Auditing Standards.

6. About the peer review

The lead reviewer and the peer review team would like to convey thanks to NAOF management and staff for all the information, assistance, and the time provided throughout the peer review. The continuous access to relevant information and sources was essential to the team's ability to offer an assessment and identify good practices and suggestions for management to consider.

Peer review team

The peer review of the functionality of the quality control system of the National Audit Office of Finland was carried out by an international team of senior representatives from three supreme audit institutions.

Norway - The Office of the Auditor General of Norway

Erna Jørgensen Lea (Review Leader)

Ingvild Gulbrandsen

Sweden - The Swedish National Audit Office

Anna Hansson

Göran Hyltander

United Kingdom - The National Audit Office

David Hughes

Other individuals from these audit institutions participated to the conduct of the peer review. Their assistance was most appreciated.