

ANNUAL REPORT AND FINANCIAL STATEMENTS

2008



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ANNUAL REPORT AND FINANCIAL STATEMENTS

1 January – 31 December 2008

184rd year of operation

Review by the Auditor General

The National Audit Office is Finland's Supreme Audit Institution under the Constitution. Its job is to ensure that the Government and subordinate administration comply with legislation, regulations and the principles of good governance as well as decisions and objectives approved by Parliament in a socially effective and financially sound way. The National Audit Office serves as the conscience of the state economy.

The National Audit Office's work builds confidence in the functioning of the rule of law and democracy in the state's financial management. This confidence is part of the nation's common social capital. The deep international financial crisis and economic downturn that hit our reality in 2008 emphasize the need for confidence and also test it. In 2008 the National Audit Office started international cooperation in the oversight and audit of measures aimed at managing the financial crisis in the EU and together with the Supreme Audit Institutions in the Nordic countries and the United States.

For the National Audit Office 2008 was a year of development. Audit activities and audit products, quality management, the planning system, the system for managing and developing expertise, personnel's working conditions and the production of audit support services were developed strongly last year. The National Audit Office's quality management system and quality policy principles were coordinated according to international audit standards. The results of development were already reflected in audit work during the year, but they will mostly become visible over the longer term.

The National Audit Office placed significant emphasis on international activities in 2008. Close cooperation with SAIs in the EU and the Nordic countries and networking with the Government Accountability Office in the United States, among others, creates impulses and preconditions to develop activities - without forgetting the National Audit Office's important role in sharing its own expertise in international interaction.

Last year the National Audit Office submitted 120 financial audit reports as well as its report on the final central government accounts and started audits concerning fiscal year 2008. On the basis of the state budget and preliminary information on the national accounts, the expenditure covered by the National Audit Office's audits is about 24 percent of Finland's gross domestic product.

The National Audit Office's activities as a financial policy institution that conducts the independent and objective external evaluation of the fiscal policy information base and the quality of preparation and effectiveness was visible in 2008 for the first time in audit reporting. In its separate report to Parliament the National Audit Office evaluated significant risks regarding the application of spending limits, the provision of true and fair information by the Government to Parliament and certain significant risks regarding the results of financial policy.

In 2008 the National Audit Office completed 31 performance audits and issued 26 audit reports on these. The Parliamentary Audit Committee noted that audits were well-timed and that the choice of topics was successfully linked to broader operational wholes.

Several broad and demanding performance audits were completed in 2008. The National Audit Office focuses on essential themes on the basis of financial and operational risks and benefits that can be achieved through audits. In performance audit this means examining broad issues that are often cross-sectoral and paying attention to social effectiveness and its preconditions.

In financial audit the time spent on audit work continued to rise in 2008. In performance audit development was not so positive. External performances accounted for 73 percent of effective working time in financial audit and 67 percent in performance audit.

The National Audit Office has strived to increase the effectiveness of audit work by publicizing audit findings more actively. An image study that was conducted last year showed that the National Audit Office has been successful in communications. According to the study the National Audit Office's activities are mainly associated with positive expressions and the National Audit Office is regarded as being successful in its work.

The National Audit Office's effectiveness depends on personnel's expertise. This expertise is on a high level, which was recognized in evaluations that were made by stakeholders in the image study.

The operating environment is becoming more difficult and stakeholders' expectations are growing. We must keep our eyes on future expertise requirements. We must also make use of individuals' specialization in their own area of expertise, command of work and resulting job satisfaction. The National Audit Office is presently building an expertise management and professional development system.

The National Audit Office's performance in 2008 was very good, for which I would like to thank our entire personnel.

Tuomas Pöysti



1 Review of Operations

1.1 Position and mission

Section 90 of the Finnish Constitution calls for an independent National Audit Office in connection with Parliament to audit the government's financial management and compliance with the budget.

According to section 1 of the Act on the National Audit Office (676/2000), the National Audit Office's task is to ensure the legality and effectiveness of the state's financial management and compliance with the budget.

The National Audit Office's audit mandate covers:

- the Government and ministries and the Office of the President of the Republic
- state agencies
- state aids
- funds outside the state budget
- unincorporated state enterprises and state-owned companies
- credit institutions taking care of the state's payment traffic and
- the transfer of funds between Finland and the European Union.

The National Audit Office also performs certain international auditing tasks, takes care of certain expert and negotiating tasks and participates in national and international cooperation in its field.

Funds outside the state budget, unincorporated state enterprises and state-owned companies and credit institutions taking care of the state's payment traffic are audited by outside auditors as provided in legislation.

1.2 Goals

The National Audit Office's basic goal is to promote the effectiveness and quality of the state's financial management.

By performing external audits of the state's financial management the National Audit Office supports Parliament in the exercise of its legislative, budgetary, fiscal and oversight power under the Constitution.

The National Audit Office's goal is to produce objective, timely, useful and reliable control and audit information on the state's financial management, compliance with the budget and the regularity of the state's financial management and activities for Parliament, the Government and subordinate administration, which Parliament and the Government can use in decision-making and oversight.

Through its audit activities and expert activities the National Audit Office strives to

- ensure compliance with the budget and regulations concerning financial management
- ensure true and fair information on the state economy and the development of the social effectiveness and operational performance of the state's activities
- promote the social effectiveness of the state's financial management and the state's activities as well as the operational performance of the state's financial management and state administration and
- support good governance and the implementation of general principles regarding financial management.

The National Audit Office fulfils its task by conducting financial audits and perform-

ance audits. Financial audit and performance audit work closely together so that the state's financial management is audited according to good audit practice.

Financial audits are performed annually and cover the final central government accounts, ministries and agencies included in the state budget and certain other units. Audits also cover funds outside the state budget insofar as this is required by legislation.

Performance audits look at the achievement of the state's social policy objectives and value for money as well as administrative functions and steering and operating systems from the viewpoint of effectiveness and development needs.

1.3 Vision and values

The National Audit Office's vision is to be an internationally and nationally respected expert in its field. According to the vision the National Audit Office is respected for its deep expertise concerning the state's financial management and state administration.

This requires

- qualitatively and quantitatively sufficient competence and expertise for audit and expert tasks
- clear criteria for focusing audits based on the National Audit Office's tasks
- effective planning, implementation and monitoring processes and
- clear and timely reporting.

The National Audit Office's strategy for 2007-2012 gives the vision concrete form from the viewpoint of different stakeholders.

For Parliament the vision means that the National Audit Office produces objective, reliable, timely and useful audit information concerning the implementation of the budget, the management of statutory tasks assigned to the Government and administration, the achievement of objectives and the economy of measures, the supplying of true

and fair planning and reporting information to Parliament by the Government, and the provision of true and fair information in the final central government accounts and the report on the final central government accounts.

For the Government the vision means that the National Audit Office's activities support the Government's preparatory work and decision-making regarding the state's financial management and the steering of subordinate administration. The vision also means that the National Audit Office as an outside auditor and expert produces objective, reliable, timely and useful audit information which is needed in decision-making and in steering administration concerning the effectiveness and regularity of the state's financial management and state functions, compliance with the budget, regulations and other decisions in the state's financial management and the presentation of true and fair information on ministries' and agencies' finances and operational effectiveness.

The vision also means that government agencies, other units and funds outside the state budget consider that the National Audit Office as an outside auditor and expert produces objective, reliable, timely and useful audit information that is needed in management concerning the effectiveness and regularity of financial management and activities, compliance with the budget, regulations and other decisions in financial management and the provision of true and fair annual account information regarding finances and operations.

For citizens the vision means that the National Audit Office publishes audit results openly and citizens are thus assured of the legality and effectiveness of the state's financial management. The objective is for citizens to view the National Audit Office as promoting and ensuring good governance in the state's financial management and for citizens to regard the National Audit Office as an independent and reliable external audit body and consider its activities important.

For personnel the vision means that the National Audit Office is a competitive employer and a motivating and respected work community made up of experts. When the National Audit Office's personnel are highly skilled and have a strong professional identity, their expertise is respected by Parliament, the state administration and society at large as well as the international community.

All the National Audit Office's activities are guided by its common values, which are expertise, objectivity, cooperation, courage and effectiveness. Other principles that guide activities are reliability, economy, substantiality, independence, openness and fairness.

1.4 Planning and strategic lines

The targeting of audit activities is guided by the National Audit Office's strategy for 2007-2012 together with planning documents concerning operations and financing as well as performance targets and the focusing of audit activities.

The strategy is based on the National Audit Office's statutory task. It consists of policies regarding the focusing, conducting and development of activities. Key changes in the operating environment are taken into consideration in the strategy process and in the strategy.

The strategy and plans define permanent audit areas, strategic theme areas for audit and expert activities as well as annual themes for reports to Parliament and confirm individual audit topics. According to the strategy, critical success factors are the proper focusing and timing of audit activities, good quality management, competent personnel and the effective use of expertise.

The general criteria for focusing audit activities are the economic significance of the matter and the risk for the state economy. In evaluating economic significance and risk, attention is also paid to longer-term effects.

Audits produce information that

- has considerable significance for decision-making concerning the state's financial management
- ensures the correctness and functioning of the state's financial management, the reporting of true and fair information and compliance with the budget or
- promotes the effectiveness of the state's financial management and activities when the production of information falls within the scope of external audit.

The National Audit Office carries out its task through financial audits and performance audits, which are conducted along similar lines to achieve the National Audit Office's goals.

Financial audits cover the final central government accounts as well as all the state's reporting units, certain units that come under ministries' performance management and two funds outside the budget. Financial audits are focused according to the criteria mentioned above.

Performance audits have been selected on the basis of special focuses. These special focuses are:

- the provision of true and fair information to Parliament in budget proposals and supplementary budget proposals and the report on the final central government accounts
- the economic effects of legislation anticipated in Government bills and in practice
- performance management and accountability
- the productivity of administration including the utilization of information technology
- state grants, aids and other assistance, including EU assistance and
- state revenues and financing.

According to the principle of equal protection, the National Audit Office audits transfers of funds between Finland and the Euro-

pean Union in the same scope and according to the same principles and procedures that apply to national funds. About two-thirds of the state's reporting units have transactions involving EU funds on their books.

The National Audit Office monitors the activities of state-owned companies, unincorporated state enterprises and funds outside the state budget. It decides separately on audits of state-owned companies and state enterprises as well as funds outside the state budget.

1.5 Organization

The National Audit Office is directed by the Auditor General. Executive Management Support assists the Auditor General in managing the National Audit Office and in planning, developing and monitoring activities and provides the necessary guidance and expert assistance as well as secretarial services for management. Executive Management Support directs the preparation of the reports that the National Audit Office submits to Parliament, compiles reports to Parliament and conducts certain audits that are decided by the Auditor General in the audit plan.

Last year Executive Management Support conducted an audit of the fiscal policy information base and effectiveness and supported Financial Audit and Performance Audit in planning a joint FIPO audit and in international cooperation. As an external performance Executive Management Support also participated in achieving better regulation and in developing the quality of legislation and the drafting of laws.

Audit and expert activities are divided into Financial Audit and Performance Audit.

The strategic planning, personnel and financial administration, communications, information and information management services that are produced by Administrative and Communication Services make possible and strengthen the preconditions for the effectiveness of audit activities. Administrative and Communication Services is also responsible for coordinating the National Audit Of-

ice's national and international contacts.

The National Audit Office's organization chart shows the division of tasks among units (Appendix 1).

The National Audit Office has its headquarters in Helsinki, with branches in Turku and Oulu.

The National Audit Office has an Advisory Board as prescribed in the Act on the National Audit Office, in which key cooperation partners are represented. The task of the Advisory Board is to maintain and develop the National Audit Office's connections with cooperation partners, to present initiatives to develop auditing and to monitor the focusing of audits, their effectiveness and ability to serve different cooperation partners.

In 2008 the Advisory Board was chaired by MP Matti Ahde, with MPs Anni Sinnemäki and Klaus Pentti serving as vice chairs and Special Researcher Sami Vuorinen as secretary. Financial Audit Principal Johanna Kormu was elected to represent the National Audit Office's personnel.

Composition of the Advisory Board in 2008:

Matti Ahde, MP
 Tiina Astola, Permanent Secretary,
 Ministry of Justice
 Pertti Hemmilä, MP
 Anna-Maja Henriksson, MP
 Seija Ilmakunnas, Director General,
 Government Institute for Economic
 Research VATT
 Timo Kietäväinen, Deputy Director,
 Association of Finnish Local and
 Regional Authorities
 Johanna Kormu, Financial Audit
 Principal, representative of the National
 Audit Office's personnel
 Mirjami Laitinen, Director General,
 National Board of Taxes
 Vuokko Niiranen, Professor,
 University of Kuopio
 Klaus Pentti, MP
 Tuomas Pöysti, Auditor General,
 National Audit Office
 Anni Sinnemäki, MP

Juhani Turunen,
Permanent Under-Secretary of State,
Ministry of Finance
Soili Vasikainen,
Government Controller-General,
Ministry of Finance
Erkki Virtanen, MP
Kari Välimäki, Permanent Secretary,
Ministry of Social Affairs and Health

The Advisory Board has proved to be an important arena for discussing the development of the audit and evaluation of public finances and the activities of the state administration.

1.6 Personnel

Information concerning the National Audit Office's personnel and a comparison with the three previous years are presented in the following tables and figures:

NUMBER OF PERSON-YEARS		
Year	Number of person-years	Unpaid leaves of absence (person-years) ¹
2005	147	7
2006	145	9
2007	146	9
2008	147	7

The number of person-years increased by 0.7 percent (1 person-years) compared with 2007.

Structure of personnel

TEMPORARY EMPLOYEES' SHARE OF PERSONNEL				
Year	Personnel 31.12.	Permanent (number)	Temporary (number)	Temporary (%)
2005	152	144	8	5.3
2006	156	146	10	6.4
2007	150	144	6	4.0
2008	151	144	7	4.6

At the end of 2008 the National Audit Office had 151 employees. The number of employees in temporary posts amounted to 7, which was 4.6 percent of total personnel. Employees in temporary posts are mainly substitutes.

¹ Unpaid leaves of absence include maternity and parental leave, child-care leave, pension/rehabilitation support, study leave, work elsewhere, public task, unpaid private matter, job-rotation leave and part-time pension.

FIGURE 1: AUDIT PERSONNEL'S SHARE OF PERSONNEL AT 31 DECEMBER

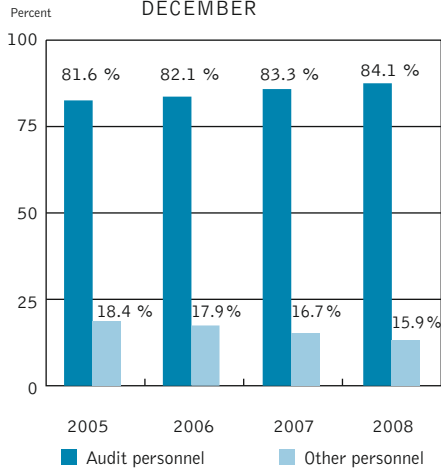
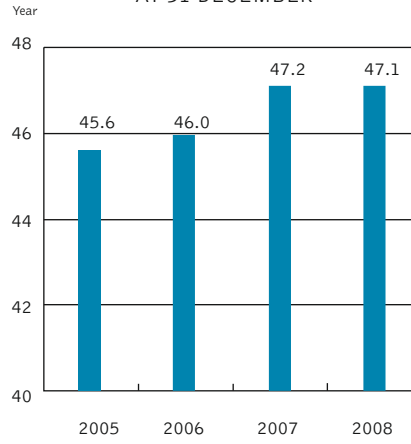


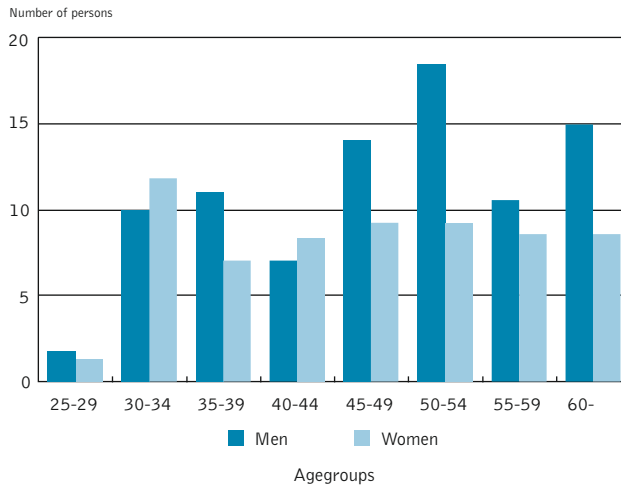
FIGURE 2: AVERAGE AGE OF EMPLOYEES AT 31 DECEMBER



At the end of 2008 the number of audit personnel was 127 (84.1% of total personnel) and other personnel 24 (15.9%). The corresponding figures the year before were 125 (83.3%) and 25 (16.7%).

The rise in the average age of employees has stopped.

FIGURE 3: AGE DISTRIBUTION AT 31 DECEMBER



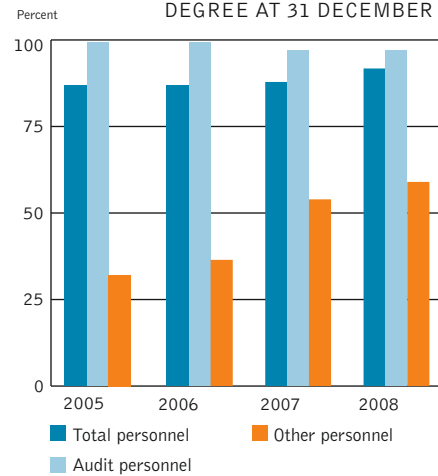
The two largest age groups at the end of the year were 50-54 years (17.9%) and 45-49 years (15.2%). Employees at least 45 years of age accounted for 60.9 percent of personnel (65.9% of men and 54.0% of women). Men aged 50-54 and 60-64 outnumbered other groups.

FIGURE 4: WOMEN'S SHARE OF PERSONNEL AT 31 DECEMBER



Women's share of personnel rose by 2.3 percentage points last year. At the end of 2008 women comprised 42.4 percent of the National Audit Office's total personnel, 40.9 percent of audit personnel and 50.0 percent of other personnel.

FIGURE 5: SHARE OF PERSONNEL WITH A UNIVERSITY DEGREE AT 31 DECEMBER



At the end of the year 90.1 percent of personnel had a university degree, including 96.9 percent of audit personnel and 54.2 percent of other personnel. The educational index for all personnel was 6.6.

Personnel development

Year	Training days (person-days)	Training days/ person-year (dv/äv)	Costs (euro)	Costs per person-year
2005	1 924	13.1	567 111	3 857
2006	2 248	15.5	717 183	4 946
2007	1 925	13.2	617 917	4 232
2008	1 987	13.5	690 994	4 701

Personnel development includes external and internal training as well as voluntary development. Training days averaged 13.5 days per person-year overall, 14.5 person-days per person-year among audit personnel and 8.2 person-days per person-year among other personnel. Personnel development costs amounted to 5.4 percent of the National Audit Office's total costs. Costs mainly consisted of pay.

Sick leave and health-care visits

Year	Person days of sick leave	Person days per person-year	Cases of illness (number)	Cases of illness per person-year	Health-care visits per person-year
2005	1 493	10.2	319	2.2	4.7
2006	980	6.8	329	2.3	5.2
2007	1 105	7.6	349	2.4	5.3
2008	1 505	10.2	386	2.6	5.3

On most occasions (88.9%) sick leave lasted 1-3 days. Sick leave exceeding 10 days accounted for 4.4 percent of cases.

Personnel turnover

TURNOVER (LEFT TO TAKE OTHER JOBS)			
Year	Temporary	Permanent	% of personnel
2005	1	1	1.3
2006	0	0	0.0
2007	4	4	7.0
2008	1	4	3.3

Five employees left to take other jobs. In 2008 a total of 11 employees left the National Audit Office, including 8 audit personnel and 3 other personnel.

1.7 Development of activities

The National Audit Office's strategy for 2007-2012 emphasizes the proper focusing and timing of audit activities, good quality management and expert, productive and healthy staff.

This section presents key measures aimed at developing activities from the viewpoint of implementing the National Audit Office's strategy.

The National Audit Office's activities are developed each year on the basis of management's guidelines and units' plans. In 2008 the focus in developing audit activities was on quality management, audit expertise and the system for developing expertise, and the development of audit planning and risk analysis.

The National Audit Office developed a uniform model for the audit of steering systems last year. The model will be applied in audits of two ministries' steering systems each year.

A new risk analysis model was placed in permanent use last year. Risk analysis guidelines were approved on the basis of pilot analyses that were conducted in 2007. Risk analyses according to the new model were conducted in four administrative sectors.

Performance Audit reported on the re-

sults of a project to develop the evaluation of effectiveness that was carried out in 2005-2007. On the basis of the report guidelines were issued concerning the use of the effectiveness perspective in audit activities.

Organizationally audit activities were developed last year by establishing a fourth audit group in Performance Audit. Other audit groups' areas of responsibilities were also changed at the same time.

To ensure the proper focusing of audit activities and the utilization of results, the National Audit Office works in close interaction with Parliament. It cooperates to the greatest extent with the Audit Committee.

The National Audit Office also continued its active dialogue with administration last year. In October the National Audit Office arranged the second feedback occasion for senior civil servants. The feedback that was received showed that the occasion is significant for building a dialogue.

The National Audit Office is presently developing its quality management system. An internal working group has proposed measures on the basis of ISSAI standards, to ensure that the National Audit Office's quality system is in line with best practices among SAIs internationally. Development work proceeded last year so that practical measures can be taken in 2009.

The National Audit Office's planning system was overhauled last year. For the oper-

ational and financial planning period 2010-2013 and the audit planning period 2009-2011 the National Audit Office prepared new planning documents for the first time last year - an operational and financial plan and a performance objectives and audit plan document.

The operational and financial plan is based on resource discussions between management and units and describes the National Audit Office's operating environment, presents strategic goals and operational focuses for a four-year period, sets objectives for the development of activities' social effectiveness and operational performance, and presents the National Audit Office's personnel plan and appropriation calculations. The document will be supplemented in April with the budget proposal for the first year of the planning period.

The performance objectives for 2009 that were set by the National Audit Office last year are based on the performance prism and are divided into social effectiveness and outputs for citizens, outcomes and operational efficiency. The performance objectives document also sets performance objectives for each unit.

The audit plan for the audit plan period 2009-2011 is based on a new model with a 1+2-year approach. In the audit plan attention has been paid to the National Audit Office's reporting task to Parliament, and audit activities conducted jointly and by individual units have been planned according to theme areas. The goal in developing audit planning is long-term audit activities that provide the best possible information base on themes that are reported to Parliament.

Last year in the National Audit Office's risk thinking more emphasis was placed on analysis data that draws attention to risks in state administration, but also on the production of analysis data concerning fundamental risks to the state economy.

In addition to the proper targeting of audits, the effectiveness of the National Audit Office's activities depends on how well the National Audit Office succeeds in drawing

attention to its key findings. In autumn 2008 the National Audit Office conducted a study concerning its image based on the views of different stakeholders and citizens.

The image study showed that the National Audit Office has been successful in its task in promoting the responsible and sustainable management of the state economy. The study also showed that the National Audit Office's activities and expertise were regarded as having developed in a positive direction in recent years. Areas for development in the National Audit Office's activities included the need to participate more actively in social and financial policy discussion.

The point of departure in developing the National Audit Office's management system and management is to manage activities as a whole and to strengthen cooperation between units.

Last year the National Audit Office strengthened personnel's working conditions by introducing distance and mobile connections, among other things. The development of the electronic management of documents and external online services is also under way. The internal services that are produced by Administrative and Communication Services have also been developed on an online basis.

The National Audit Office paid special attention last year to developing personnel's expertise and managing expertise. The National Audit Office's expertise management system was developed by specifying expertise requirements and expertise areas linked to its basic task. Another point of departure in development was taking into consideration personnel's individual expertise. Alongside the development of the expertise management system, measures were taken to prepare for the introduction of an HRM application supporting the system.

The National Audit Office has started preparing for change in the age structure of personnel. Last year work began on a recruiting manual to support the recruiting system, among other things. The recruiting manual will harmonize and systemize the recruit-

ing process and help ensure recruited personnel's value added for the National Audit Office.

The orientation model built to support recruited personnel was also updated last year. The goal is for orientation to allow a new worker to get settled and be able to handle tasks as soon as possible and to provide a strong basis for the development of expertise on the job.

Last year the production model for internal support services was developed. When the new production model went into operation on 1 January 2009, the Corporate Services unit was replaced by Administrative and Communications Services.

The point of departure for the new production model is a service agreement negotiated between support services and management and the audit units, the purpose of which is to increase the transparency of support services and ensure that services are allocated to the functions that are most essential to achieve audit tasks.

In the service agreement support service resources are specified, the production of

statutory tasks and permanent service tasks by Administrative and Communication Services is agreed with management, and individual service task packages, the urgency of these service tasks and any special criteria regarding services are agreed between management and the audit units. Appended to the agreement is the service agreement with Administrative and Communication Services, which emphasizes Administrative and Communication Services' commitment to high-standard services and confidence in the reliable supply of support services.

Late in the year during the preparation of legislation attention was drawn to the National Audit Office's possible role in election finance monitoring. The National Audit Office immediately began taking measures to ensure that it will be able to perform this new task if legislation requires it to do so.

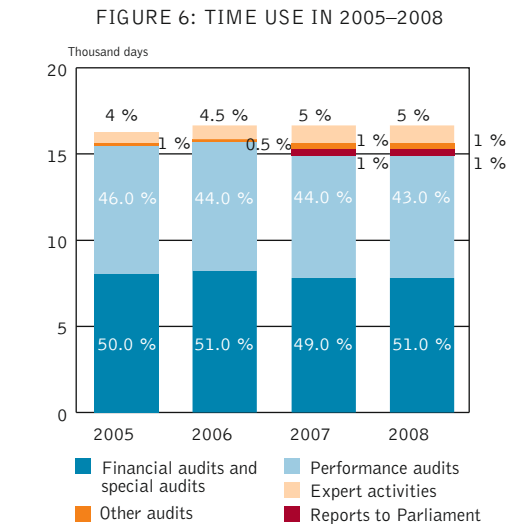
Parliament and personnel organizations concluded a collective agreement last year concerning a new pay system, which is based on the difficulty of tasks and job performance. The new pay system was introduced on 1 March 2009.

2 Description of results

2.1 The National Audit Office's results

The National Audit Office produced 120 financial audits last year (2007 101, 2006 116) together with its audit of the final central government accounts. The expenditure covered by the National Audit Office's audits was about 24 percent of Finland's gross domestic product. It started audits concerning fiscal year 2008 for 87 ministries and agencies, 32 other units and two funds outside the state budget as well as the audit of the final central government accounts. Financial audits accounted for 51 percent of the working time spent on external performances (Figure 6). This was two percentage points more than the year before.

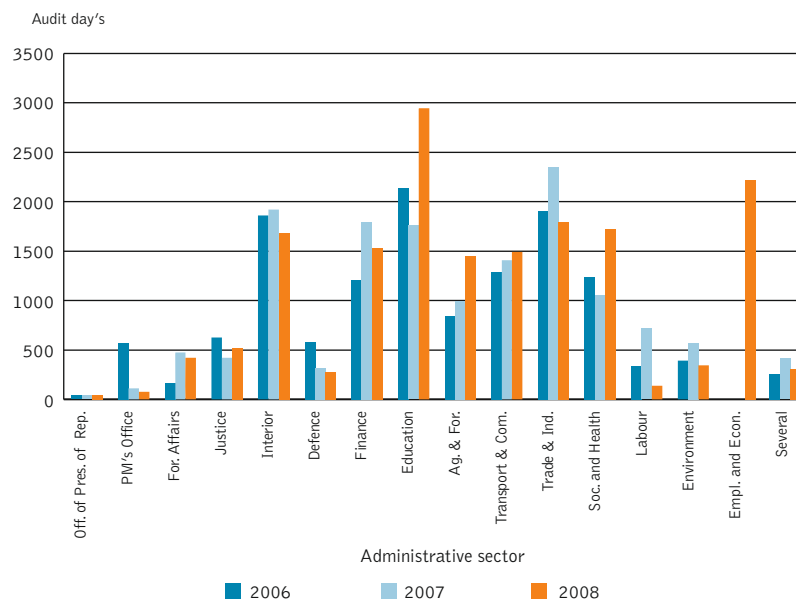
The National Audit Office completed 31 performance audits during the year (2007 25, 2006 27). These led to 26 reports and five preliminary studies or letters. Reports included 22 performance audit reports, two reports that were submitted in connection with the National Audit Office's annual reports to Parliament and one ex post report. In addition



one audit was reported as part of a joint report that was submitted by EUROSAI. Performance audits accounted for 46 percent of the working time spent on external performances. This was two percentage points higher than the year before.

Expert activities include preparing initiatives and statements, providing advice and training, participating in outside working groups, giving testimony and handling complaints regarding the state's financial man-

FIGURE 7: BREAKDOWN OF AUDIT DAYS FOR COMPLETED AUDITS BY ADMINISTRATIVE SECTOR IN 2006–2008



agement. Expert activities accounted for 4.9 percent of the time spent on external performances.

Other audits accounted for 0.7 percent of the time spent on external performances.

A list of the audits that were completed in 2008 as well as key outputs of external expert activities is appended to this report.

The breakdown of the financial audits, special audits and performance audits that were completed in 2008 by administrative sector is shown in Figure 7. In interpreting this figure it should be pointed out that results with regard to financial audits are influenced by the division of agencies and enterprises into administrative sectors. With regard to performance audits calculations only included audit days for audits completed during the year. Changes in audit days were due mainly to the breakdown of completed performance audits by administrative sector.

2.2 Costs and time use

The National Audit Office's costs in 2008 (Figure 8) amounted to €12.72 million (2007 €11.97 million, 2006 €11.74 million). Performance Audit accounted for €6.19 million of this total (2007 €5.76 million, 2006 €5.69 million) and Financial Audit €6.31 million (2007 €6.08 million, 2006 €6.05 million). In the calculation the National Audit Office's corporate service costs in 2008 (€1.17 million), real estate costs (€1.12 million) and other joint costs (€1.46 million) have been allocated to audit units.

External performances (Figure 9) or audits and expert tasks accounted for 67 percent of effective working time (excluding paid absences) in Performance Audit (2007 68%, 2006 63%). In Financial Audit the share was 73 percent (2007 72%, 2006 71%). These figures also include working time spent on audit supervision. The development of expertise accounted for about 6.8 percent of effective working time.

The average costs of the National Audit Office's external performance production amounted to €735 per day, which was 7.6 percent more than the year before (Figure 10). In Financial Audit the average costs of external performance production amounted to €701 per day, up 2.9 percent (Figure 11). In Performance Audit the average costs of external performance production amounted to €775 per day, up 12.6 percent (Figure 12). Costs per day increased mainly because of computational factors related to paid and unpaid absences.

Total pay excluding side costs amounted to €8.15 million (2007 €7.78 million, 2006 €7.59 million).

2.3 The achievement of objectives and effectiveness in Financial Audit

Effectiveness

In 2008 the National Audit Office reported on financial audits for fiscal year 2007. A total of 121 audit reports were submitted. These

WORKING TIME IN PERSON-DAYS AND PERSON-YEARS			
	2006	2007	2008
Person-days	36 340	36 535	37 344
Person-years	145	146	147
BREAKDOWN OF WORKING TIME, %			
	2006	2007	2008
Effective working time	80	80	77
Annual leave	14	14	14
Holiday pay leave	2	1	2
Sick leave	3	3	4
Other paid leave	1	2	3
Total	100	100	100

FIGURE 8: THE NATIONAL AUDIT OFFICE'S COSTS IN 2005-2008

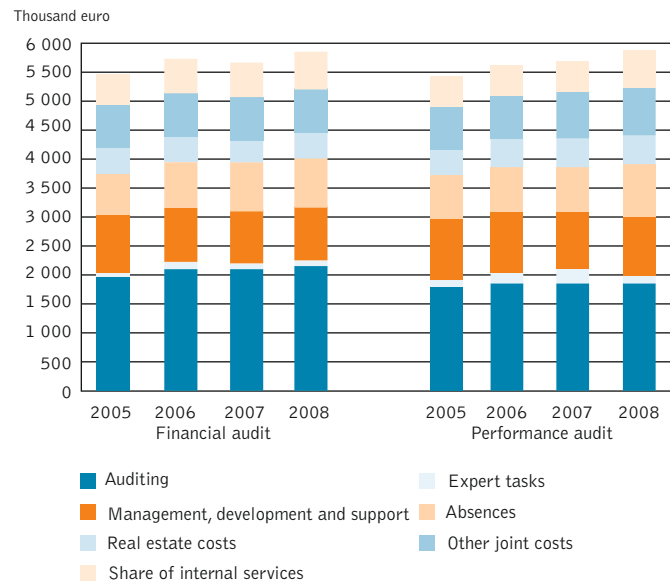


FIGURE 9: TIME SPENT ON EXTERNAL PERFORMANCE PRODUCTION

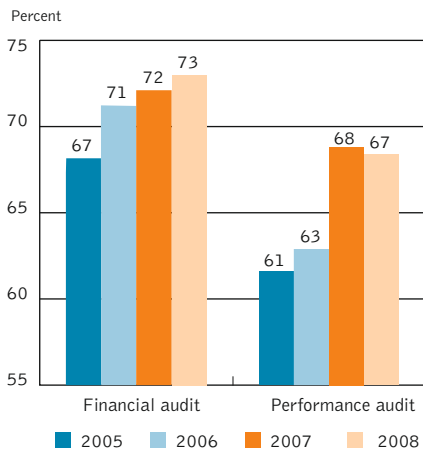


FIGURE 10: AVERAGE COSTS PER DAY OF EXTERNAL PERFORMANCE PRODUCTION

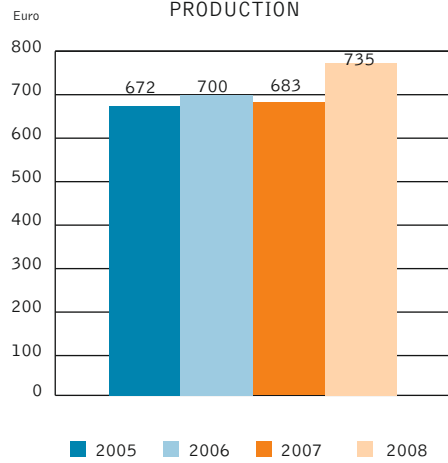


FIGURE 11: AVERAGE COSTS PER DAY IN FINANCIAL AUDIT

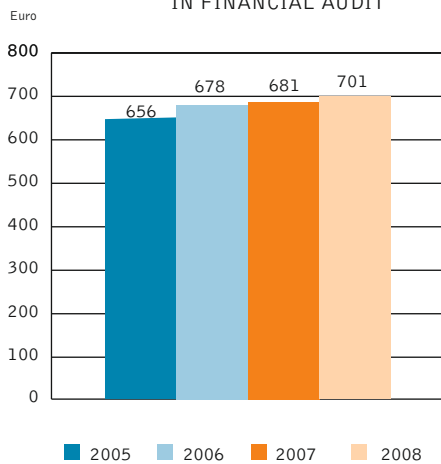
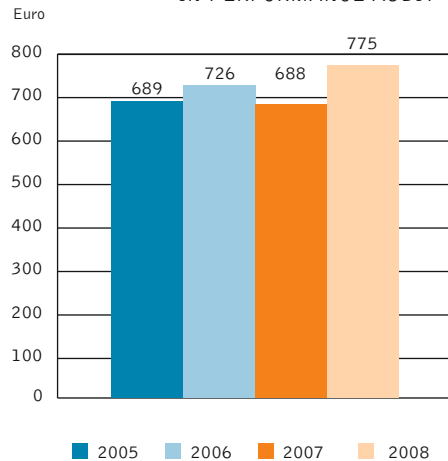


FIGURE 12: AVERAGE COSTS PER DAY IN PERFORMANCE AUDIT



covered 84 ministries and agencies, 34 other units and enterprises, two funds outside the state budget and the final central government accounts.

The effectiveness of Financial Audit has been evaluated annually on the basis of the need to repeat reporting requirements in audit reports. In connection with audits for 2007 attention was focused on compliance with reporting requirements set the year before. Audit reports for 2006 placed reporting requirements on 36 ministries and agencies. In 22 cases reporting requirements had to be repeated, in full or in part, in audit reports for 2007.

Operational efficiency

The unit spent 8,722 days on financial audits and 203 days on other audits, or 72 percent of effective working time. It spent 217 days on expert tasks (2007 213 days, 2006 213 days) or 1.3 percent of effective working time (2007 1.7 percent, 2006 1.7%). External performances accounted for 73 percent of effective working time (2007 72%, 2006 73%).

The unit's work plan set aside 72 audit days per financial audit reported in 2008 on average. The amount of time required for au-

ditions was slightly less than planned, averaging 70 audit days per audit (2007 71 days, 2006 73 days). This figure also includes information systems audits, which were conducted in 10 agencies. Their effect on the average was three audit days.

Auditing performed in 2007 accounted for 50 percent of audits reported in 2008 (2007 50%, 2006 50%). This figure reflects the share of audit work performed during the fiscal year, which the National Audit Office has strived to increase.

Summaries of financial audits and key conclusions were presented in the National Audit Office's annual report to Parliament.

Personnel in the unit totalled 64 at the beginning of the year and 64 at the end of the year. Person-years totalled 62. Four employees left the unit in 2008, compared with six the year before.

Key cost information for financial audits are costs per audit day and average costs per audit. Cost information for financial audits has been calculated on the basis of the unit's separate costs, excluding joint costs. Direct costs consist of pay together with welfare and pension payments, plus direct travel expenses. The second cost component covers management, development and support-

FINANCIAL AUDIT'S COSTS PER AUDIT DAY (€)				
	2005	2006	2007	2008
Direct costs	225	260	272	260
Management, development, support	107	113	107	97
Absences	80	89	94	91
Total separate costs per audit day	411	462	473	448
Change 2007-2008, %				-5.3 %
Change 2005-2008, %				9.1 %

FINANCIAL AUDIT'S AVERAGE COSTS PER COMPLETED AUDIT (€)				
	2005	2006	2007	2008
Direct costs	15 948	18 890	19 180	18 280
Management, development, support	7 559	8 236	7 576	6 837
Absences	5 646	6 441	6 675	6 362
Total separate costs per audit	29 154	33 567	33 430	31 479
Change 2007-2008, %				-5.8 %
Change 2005-2008, %				8.0 %

ing activities. The cost of absences is mainly for annual leave.

Separate costs per audit day rose by three percent during the year and by seven percent over a three-year period.

Quality management

The objective is to perform financial audits according to the quality requirements in the audit manual. To ensure quality, in conducting audits for 2007 attention was focused on planning audits and managing the audit process and on the substantiation and clarity of opinions. Attention was also focused on the quality of interim reports and annual summaries as well as timely reporting.

Another objective was to submit audit reports for 2007 to ministries by 16 May (21 May in 2007), to agencies and other units and enterprises by 9 May (14 May in 2007) and on the final central government accounts by 30 May (31 May in 2007).

All the audits in the objective were completed according to the quality requirements in the audit manual. The National Audit Office prepared 304 interim reports.

The average completion date for audits was moved up to 10 May for ministries (18 May in 2007). Audit reports were completed for ministries by 16 May according to the objective.

The average completion date for the remaining 105 agencies and other units and enterprises was 25 April (27 April in 2007). Of the total 102 audit reports were completed by 9 May according to the objective and three were completed a few days later. The level of achievement of timetable objectives can be considered very good.

Audit reports were published on the National Audit Office's website and printed com-

pilations were distributed to stakeholders according to established practice.

Development of expertise

An average of 16.3 person-days per person-year was spent on personnel development in 2008 (2007 16.7, 2006 20.3), including 8.9 for training.

A total of 316 person-days was spent on the unit's own development activities. This corresponded to 2.5 percent of effective working time (2007 3.2%, 2006 2.1%).

2.4 Achievement of objectives and effectiveness in Performance Audit

Effectiveness

The goal of performance audit is to promote the economy, efficiency and effectiveness of the state's financial management by producing relevant audit-based information on the soundness of public finances. Audit findings are presented in a usable form for steering purposes. Achieving this goal depends on the successful selection of topics and skilful audits.

The achievement of the goal is evaluated constantly as part of the normal planning, implementation and monitoring of audit work. An external evaluation is not made annually since it requires a separate study. The last evaluation was conducted in 2005 and concerned the focusing of performance audits. In targeting audits the choice of topics is the most important factor. The results of the evaluation were discussed in the annual reports for 2005 and 2006 and in a separate report.

AUDITS' AVERAGE COMPLETION DATES			
Year	Ministries (date)	Other agencies (date)	Number of reports
2005	23.5.	3.5.	115
2006	19.5.	2.5.	114
2007	18.5.	27.4.	99
2008	10.5.	25.4.	118

The effectiveness of individual performance audits are also evaluated on the basis of follow-up reports, which see what action has been taken as a result of audit opinions and recommendations made to administration. The National Audit Office conducts follow-ups for all performance audits within a period of 1-4 years and prepares follow-up reports for administration. In 2008 the National Audit Office completed 15 follow-up reports, which concerned 16 audits. One follow-up report exceptionally included follow-ups for two audits. Reports evaluated the implementation of 57 recommendations that were made by the National Audit Office.

On the basis of follow-up reports, of the 57 recommendations 26 percent had been implemented in full or almost in full, 41 percent to some extent and 33 percent poorly or not at all. The share of recommendations that had been implemented in full or almost in full fell by about five percentage points, while the share of recommendations that had been implemented poorly or not at all rose by about five percentage points compared with 2007. Different recommendations may have been implemented to a varying degree in the same audit. The drop in the percentage of recommendations that had been implemented in full or almost in full may be due to the fact that follow-ups have been conducted so soon after audits that there has not been time to implement recommendations. Overall the level of implementation of recommendations fell somewhat last year.

Operational efficiency

Total costs in the Performance Audit unit came to €6.191 million. In addition to direct costs this includes apportioned items such as the unit's share of administrative and communication services and rent. Costs rose by 7.6 percent in 2008. The average costs per day of external performance production rose by 12.7 percent (2008 €775, 2007 €688). The rise was due to a drop in the share of days spent in external performance. This in turn was due particularly to a considerable in-

crease in paid absences. The number of paid absences rose by 726 compared with the year before, which meant a 23 percent increase.

The objective was to complete at least 25 audits in 2008.

This objective was achieved. During the year the unit published 23 performance audit reports, two audits were published in the National Audit Office's annual report to Parliament and one audit was published as part of a joint report that was submitted by the European Organization of Supreme Audit Institutions (EUROSAI). A total of 26 reports were submitted. In addition three audits ended in letters and one audit in the preliminary study stage.

Another objective was to publish at least 20 follow-up reports. This objective was not achieved, since 15 follow-up reports concerning 16 audits were published during the year. This was due mainly to the fact that the decision was made to postpone follow-up reports because of reforms and development projects that are under way in auditees.

The planned number of working days in the unit was 13,550 but the actual number of person-days was only 12,054. The difference in the two numbers concerned audit work: plans called for 8,900 person-days spent on performance audits but the actual figure was only 7,253 working days. Thus the allocation of working time did not go according to plan. External performances were meant to account for 72.7 percent of working time, but the actual figure was 67.2 percent. The objective was for external performances, i.e. audits and expert tasks, to account for 75 percent of working time spent on the unit's own activities. This objective was not achieved, since external performances' share was 71.5 percent of working time spent on the unit's own activities. The share of working time spent on other functions was correspondingly somewhat higher than the objective. Measured in working days, however, the share of other functions such as management, development and other support activities was in line with the objective. The failure to achieve the objective for the use of working time was mainly due to

the number of days lost because of sick leave and leaves of absence, which was exceptionally large.

The economy objective was to conduct 85 percent of audits within planned costs. The efficiency objective was to complete 85 percent of audits on schedule. These objective were not achieved: 48 percent of the audits that were completed in 2008 remained within planned costs and 36 percent were completed on schedule. On average audits exceeded planned costs by 15 percent and took 37 percent longer than planned. The economy and efficiency objectives are not comparable with previous years, since in the past only audits started in the two previous years were taken into account. Now figure include all completed audits, and last year several lengthy audits were completed. The failure to achieve the economy and efficiency objectives cannot be considered to have had a negative impact on audits' effectiveness. The Parliamentary Audit Committee has noted that audits were well-timed, for instance.

Audits completed in 2008 required an average of 272 audit days. The figure has risen compared with previous years, since the average in 2007 was 225 audit days. To some extent the increase is objective-based. Individ-

ual audits have been planned with a larger scope and new theme area and theme reporting that is published in the National Audit Office's annual report to Parliament has been included in audits. The increase was also partly due to the fact that several lengthy audits were completed in 2008.

Direct costs per completed audit averaged €78,086. Total separate costs including management, development and support as well as absences averaged €142,300. Holiday and sick leave accounted for about 22 percent of this figure. Direct costs per completed audit were 29 percent higher and total separate costs 31 percent higher than in 2007. The rise in direct costs was due mainly to the increase in the number of audit days, which accounts for two-thirds of the rise. The increased cost per audit day accounts for one-third of the rise. This was mainly due to the large number of absences. On the whole last year was exceptional with regard to the targeting of costs. Audits that were completed during the year required over 50 percent more audit days than the average for the three previous years.

Quality management

With regard to quality the objective was to

PERFORMANCE AUDIT'S COSTS PER AUDIT DAY (€)				
	2005	2006	2007	2008
Direct costs	229	246	265	283
Management, development, support	136	130	122	125
Absences	95	92	95	114
Total separate costs per audit day	460	468	482	522
Change 2007-2008, %				8.4 %
Change 2005-2008, %				13.7 %

PERFORMANCE AUDIT'S COSTS PER COMPLETED AUDIT (€)				
	2005	2006	2007	2008
Direct costs	40 822	52 187	59 572	77 086
Management, development, support	24 289	27 502	27 463	34 149
Absences	16 900	19 466	21 386	31 066
Total separate costs per audit day	82 011	99 155	108 420	142 300
Change 2007-2008, %				31.2 %
Change 2005-2008, %				73.5 %

perform all audits according to the performance audit manual. The achievement of the objective was assessed on the basis of ex-post evaluations, monitoring during work supervision and a development seminar on the functioning of audit manual that was held by the unit. An ex-post evaluation is performed for completed performance audits and concerns the audit report. Monitoring during work supervision concerns the entire audit process. The development seminar evaluated all preliminary studies and audit reports that were prepared according to the manual that was introduced in 2007. The quality of audit reports can be considered to have remained on the previous year's level as a whole. The development seminar indicated that the need to develop preliminary studies is clearly greater than the need to develop audit reports. This is also supported by the failure to achieve the economy and efficiency objectives. A preliminary study contains a project plan for an audit.

The reporting of audit findings has diversified. As a rule performance audits are reported in the form of audit reports. In addition audit findings are reported in the National Audit Office's annual report to Parliament by theme area in the form of audit themes, in which findings from several audits are compiled and analysed according to plans. This has also placed new challenges on quality management.

With regard to the development of quality management, a systematic quality evaluation procedure was prepared last year. This has been in use since the beginning of 2009. The procedure makes it possible to evaluate the development of quality better and to focus development measures on problem areas better.

Last year a permanent procedure was adopted to have audit reports checked to ensure the readability and comprehensibility of reports.

Development of expertise

To familiarize personnel with the perform-

ance audit manual that was introduced in 2007, training days on basic audit principles and producing audit evidence were arranged for the entire unit last year. The functioning of the manual was evaluated at a development seminar where personnel went over all the preliminary studies and audit reports that had been prepared according to the new manual.

An average of 12.6 person-days per person-year was spent on training and other personnel development, which was in line with the planned 12 person-days (2007 13.4, 2006 13.7). This included 7.8 person-days for training and 4.8 person-days for other personnel development. Training was arranged for the entire unit on basic audit principles and producing audit evidence.

In developing expertise the main emphasis is on systematically making full use of learning at work. A significant part of the development of expertise takes place in connection with the development of the unit's audit activities. Development proposals are prepared in three development groups composed of auditors. The Performance Audit training working group was abolished at the end of 2008. In future training matters will be handled by a joint working group that went into operation in December 2008.

Abuses and complaints

According to section 16 of the Act on the National Audit Office, state authorities must immediately report any abuse of their funds or property to the National Audit Office. In 2008 state agencies and enterprises submitted 28 such reports (2007 36). State agencies and enterprises also submitted 13 reports on other types of abuses in 2008 (2007 7). These cases have generally concerned abuses by recipients of state aids. Ministries administering EU aids also submitted copies of their reports on the monitoring of aids under Commission Regulation (EC) No 1681/94, amended by Commission Regulation (EC) No 2035/05, to the National Audit Office. Reports are made for each structural fund quarterly.

On the basis of these reports as well as information that has come to light in audits, the National Audit Office has monitored and investigated abuses in administration and their effects on the state economy as well as measures aimed at preventing abuses. In 2008 a performance audit was conducted regarding the reporting of abuses of funds to the National Audit Office.

The National Audit Office received 41 complaints regarding the state's financial management (2007 57, 2006 37) and handled 43 complaints during the year (2007 46, 2006 42). Complaints were submitted by private citizens and organizations, in whose opinion a body falling within the National Audit Office's audit mandate has acted improperly.

2.5 EU cooperation and international activities

The main arenas for the National Audit Office's international activities are EU-based cooperation, cooperation within the framework of INTOSAI and EUROSAI, Nordic cooperation and bilateral cooperation with other SAIs. The National Audit Office also participates in multilateral cooperation with SAIs that are engaged in similar audit projects or whenever cooperation can be of use in audit activities.

The National Audit Office serves as the national cooperation body of the Supreme Audit Institutions of the European Union and the European Court of Auditors.

Last year the National Audit Office continued to participate actively in cooperation with other EU SAIs, including meetings of liaison officers and working groups appointed by meetings of the Presidents of the Supreme Audit Institutions of the European Union. It was also part of the troika of the Contact Committee of the Presidents of the Supreme Audit Institutions of the European Union and the European Court of Auditors, which plans basic lines.

In EU-based cooperation the National Au-

dit Office drew attention to the need to step up cooperation in auditing the fiscal policy information base. On the National Audit Office's initiative the Contact Committee has pledged to build fiscal policy cooperation. Areas of cooperation include developing joint methodology and starting parallel cooperation in auditing the information base for the Lisbon Strategy's Stability and Growth Pact.

Practical steps in cooperation are the seminars that the National Audit Office has been asked to arrange on the Lisbon Strategy and the audit of fiscal policy. These will be held in autumn 2009 in Helsinki.

The National Audit Office also participated last year in a working group on the development of meetings of Presidents and liaison officers as well as working groups on value added tax, public procurements and structural funds and the agricultural experts network.

Participating in the Contact Committee's working groups and networks supports the National Audit Office's own development activities.

The National Audit Office also participated in a joint audit that was conducted by the Working Group on Structural Funds. A report on this audit was presented at the Meeting of the Contact Committee in December 2008.

The National Audit Office took part as an observer in three audit visits of the Court of Auditors in Finland and answered queries and requests for information from the Court of Auditors.

The National Audit Office is a member of the International Organization of Supreme Audit Institutions (INTOSAI) and the European Organization of Supreme Audit Institutions (EUROSAI). It participates in meetings and seminars organized by INTOSAI and EUROSAI and answers enquiries from the organizations and their working groups.

A key goal of international activity is to promote the exchange of information regarding auditing procedures. INTOSAI and EUROSAI are also involved in developing auditing methods and standards. This takes place in permanent working groups, seminars and

meetings of experts.

INTOSAI and EUROSAI cooperation provides a common basis for audit work. International Standards of Supreme Audit Institutions (ISSAI) form the foundation for the National Audit Office's quality work. Through INTOSAI cooperation the National Audit Office also has a say in the content of audit standards.

The National Audit Office participated last year in the INTOSAI Working Group on Key National Indicators, Working Group on Environmental Auditing and Working Group on Programme Evaluation. It also participated in a parallel audit of the appropriateness of the flexibility mechanisms under the Kyoto Protocol under the INTOSAI Working Group on Environmental Auditing.

The National Audit Office participated last year in the EUROSAI Working Group on Environmental Auditing (WGEA), the IT Working Group and its IT Audit Self-assessment (ITASA) project.

Participating in international organizations' working groups and particularly international joint and parallel audits connected to organizations' activities helps develop parallel communications regarding audits. Cooperation has also strengthened the management of audit findings, which supports the National Audit Office's management of national theme reporting.

Last year the National Audit Office arranged the meeting of the Nordic auditors general and participated in the meeting of the Nordic liaison officers. It also participated in working groups appointed by meetings of the auditors general that focused on audits of state-owned companies, abuses and the development of personnel. In addition the National Audit Office took part in the activities of the Nordic SAIs' network of auditors of health care and network of communications officers.

The National Audit Office participated in a joint audit of electricity emergency preparedness that was arranged by the Nordic SAIs last year. The audit has proved to be a practical example of the significance of international comparison in spreading good practices. Differences in preparedness and risk management practices between the Nordic countries that came to light in the audit have provided a concrete impulse to develop the electricity emergency preparedness system in Finland.

Cooperation with the SAIs in the Baltic countries included a joint meeting of auditors from the Baltic and Nordic SAIs. The National Audit Office also answered enquiries and other requests for information and acted as an intermediary in requesting cooperation in a matter regarding the scope of a public authority.

The National Audit Office served as an auditor for the European Centre for Medium-Range Weather Forecasts (ECMWF), the Agency for International Trade Information and Cooperation (AITIC), the Baltic Marine Environment Protection Commission, the Nordic Institute for Contemporary Art and the Nordic Development Centre for Rehabilitation Technology.

International audit activities strengthen the National Audit Office's expertise in an international operating environment. International audits also raise the National Audit Office's international image and profile it as a top expert body.

The National Audit Office participated in 32 conferences and seminars abroad and hosted six meetings in Finland last year. The National Audit Office's representatives made nine audit trips abroad. In addition the National Audit Office assisted Finnish cooperation partners in receiving international visitors.

3 Financial statements with notes

3.1 Financial statements

Compliance with the budget

Main division, item, account number, name and type of appropriation	Accounts 2007	Budget 2008 (incl. sup.)	Budget 2008 appropriations Used in 2008
21. Parliament			
21.40. National Audit Office	13 143 104.31	13 867 000.00	10 894 188.36
21.40.01 National Audit Office's operating costs (2-year trans.)	0.00	13 382 000.00	10 415 828.74
21.40.21 National Audit Office's operating costs (2-year trans.)	12 743 000.00	0.00	0.00
21.40.29 National Audit Office's VAT expenses (est.)	400 104.31	485 000.00	478 359.62
Total expenditure accounts	13 143 104.31	13 867 000.00	10 894 188.36

carried forward to next year	Accounts 2008	Comparison Accounts - Budget	Supplementary information concerning appropriations			
			Carried forward from previous years	Available for use in 2008	Use in 2008 (excl. cancellations)	Carried forward to next year
2 966 171.26	13 860 359.62		2 354 311.56	15 736 311.56	12 770 140.30	2 966 171.26
2 966 171.26	13 382 000.00	0.00	2 354 311.56	15 736 311.56	12 770 140.30	2 966 171.26
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	478 359.62	6 640.38	0.00	0.00	0.00	0.00
2 966 171.26	13 860 359.62		2 354 311.56	15 736 311.56	12 770 140.30	2 966 171.26

Statement of Income and Expenses

	1.1.2008–31.12.2008		1.1.2007–31.12.2007	
OPERATIONAL INCOME				
Other operational income	<u>10 290.00</u>	10 290.00	<u>4 274.09</u>	4 274.09
OPERATIONAL EXPENSES				
Materials, supplies and goods:				
Purchases during the year	209 863.46		147 018.55	
Personnel expenses	10 018 472.19		9 530 503.38	
Rents	1 050 413.99		932 925.80	
Purchased services	1 090 901.77		1 012 948.60	
Other expenses	283 314.83		314 547.46	
Depreciation	<u>124 464.08</u>	<u>12 777 475.32</u>	<u>120 339.48</u>	<u>12 058 282.68</u>
Internal expenses	45.00		0.00	
DEFICIT I		-12 767 185.32		-12 054 008.59
INCOME FROM TAXES AND COMPULSORY CHARGES				
VAT paid	<u>-478 359.62</u>	<u>-478 359.62</u>	<u>-400 104.31</u>	<u>-400 104.31</u>
DEFICIT FOR THE YEAR		<u>-13 245 544.94</u>		<u>-12 454 112.90</u>

Balance Sheet

	31.12.2008		31.12.2007	
ASSETS				
FIXED ASSETS AND OTHER LONG-TERM INVESTMENTS				
INTANGIBLE ASSETS				
Intangible rights	8 035,03		10 107.85	
Other long-term expenditure	<u>412.75</u>	8 447.78	<u>1 621.75</u>	11 729.60
TANGIBLE ASSETS				
Machinery and equipment	221 384.69		161 464.77	
Furnishings	<u>7 774.62</u>	<u>229 159.31</u>	<u>2 343.18</u>	<u>163 807.95</u>
SECURITIES AND OTHER LONG-TERM INVESTMENTS				
		237 607.09		175 537.55
INVENTORIES AND FINANCIAL ASSETS CURRENT RECEIVABLES				
Other current receivables	<u>2 925.35</u>	2 925.35	<u>39 697.91</u>	39 697.91
TOTAL INVENTORIES AND FINANCIAL ASSETS				
		<u>2 925.35</u>		<u>39 697.91</u>
TOTAL ASSETS				
		<u>240 532.44</u>		<u>215 235.46</u>
EQUITY AND LIABILITIES				
EQUITY				
STATE'S EQUITY				
State's equity 1.1.1998	-819 653.02		-819 653.02	
Change in previous years	-913 179.78		-919 709.74	
Equity transfers	13 256 576.31		12 460 642.86	
Deficit for the year	<u>-13 245 544.94</u>	-1 721 801.43	<u>-12 454 112.90</u>	-1 732 832.80
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	79 365.14		93 798.74	
Inter-agency transfers	248 090.76		264 202.55	
Payable items	169 939.07		184 242.63	
Accrued expenses	<u>1 464 938.90</u>	<u>1 962 333.87</u>	<u>1 405 824.34</u>	<u>1 948 068.26</u>
TOTAL LIABILITIES				
		<u>1 962 333.87</u>		<u>1 948 068.26</u>
TOTAL EQUITY AND LIABILITIES				
		<u>240 532.44</u>		<u>215 235.46</u>

3.2 Notes

NOTE 1

ACCOUNTING PRINCIPLES AND COMPARABILITY

The annual accounts have been prepared in accordance with orders and guidelines issued by the Ministry of Finance and the State Treasury.

Depreciation according to plan has been calculated on a straight-line basis according to the economic life of assets.

The depreciation period is three years for computer software and hardware, seven years for vehicles and five years for all other machinery, equipment and office furnishings. The Office does not own national property.

Under operational income, other operational income includes income from the sale of property no longer in use.

Under operational expenses, personnel expenses include salaries, holiday pay, overtime, expert fees, training fees, other fees, the change in holiday pay liabilities and side costs. Other expenses include travel costs, domestic and international membership fees, user fees, vehicle insurance premiums and other compulsory charges which are not taxes.

Under current liabilities in the balance sheet accrued expenses include holiday pay liabilities.

The Office's accounting is on an accrual basis. The annual accounts have been corrected on a payment basis.

NOTE 2

NET BUDGETED INCOME AND EXPENSES

The Office does not have any net budgeted items for which net income or net expenses was marked in the budget in its accounts for the past fiscal year.

NOTE 3

OVERSPENDING OF ESTIMATED APPROPRIATIONS

The Office did not overspend estimated appropriations.

NOTE 4

CANCELLED TRANSFERRED FUNDS

The Office does not have cancelled transferred funds.

NOTE 5

ITEMIZATION OF PERSONNEL EXPENSES

	2008	2007
Personnel expenses	8 147 136.34	7 793 484.16
Salaries and fees	8 097 997.01	7 720 271.84
Performance-based items	4 634.00	0.00
Change in holiday pay liabilities	44 505.33	73 212.32
Side costs	1 871 335.85	1 737 019.22
Pension expenses	1 527 698.46	1 394 382.38
Other personnel expenses	343 637.39	342 636.84
Total	10 018 472.19	9 530 503.38
Management's salaries and fees ¹⁾ , incl.	649 452.54	602 120.42
- Performance-based items	0.00	0.00
Fringe benefits	147 423.52	141 873.10
Management	8 072.00	7 143.00
Other personnel	139 351.52	134 730.10

1) Does not include side costs.

NOTE 6

PRINCIPLES USED IN CALCULATING DEPRECIATION ACCORDING TO PLAN AND CHANGES

Depreciation according to plan has been calculated on a straight-line basis according to the economic life of assets. The Office does not own national property.

Depreciation principles did not change during the year.

Depreciation periods are:

FIXED ASSETS	Depreciation method	Depreciation period years	Annual depreciation %	Residual value %
Intangible assets				
112 Intangible rights				
1120 Purchased computer software	straight-line	3	33	0
114 Other long-term expenditure				
1140 Customized computer software	straight-line	3	33	
Tangible assets				
125 - 126 Machinery and equipment				
1250 Cars and other road vehicles	straight-line	7	14	0
1255 Computers hardware and accessories	straight-line	3	33	0
1256 Office machinery and equipment	straight-line	5	20	0
1257 Telephone switchboards and other communications equipment	straight-line	5	20	0
1258 Audiovisual machinery and equipment	straight-line	5	20	0
1269 Other machinery and equipment	straight-line	5	20	0
127 Furnishings				
1270 Apartment and office furnishings	straight-line	5	20	0

Minor purchases costing less than €800 have been included with annual costs.

NOTE 7**CHANGES IN THE ACQUISITION COST OF NATIONAL PROPERTY AND FIXED ASSETS AND OTHER LONG-TERM EXPENDITURE, €**

The acquisition cost includes all fixed assets whose economic lives had not ended at the beginning of the year, even if their acquisition cost had been completely written off.

The Office does not own national property.

FIXED ASSETS	Intangible assets		
	Intangible rights	Other long-term expenditure	Total
Acquisition cost 1.1.2008	270 206.83	36 240.81	306 447.64
Increases	7 010.00		7 010.00
Decreases			0.00
Acquisition cost 31.12.2008	277 216.83	36 240.81	313 457.64
Accumulated depreciation 1.1.2008	260 098.98	34 619.06	294 718.04
Accumulated depreciation difference			0.00
Depreciation according to plan during the year	9 082.82	1 209.00	10 291.82
Depreciation not according to plan during the year			
Accumulated depreciation 31.12.2008	269 181.80	35 828.06	305 009.86
Appreciation			
Book value 31.12.2008	8 035.03	412.75	8 447.78

FIXED ASSETS	Tangible assets		
	Machinery equipment	Furnishings	Total
Acquisition cost 1.1.2008	1 032 248.07	72 264.82	1 104 512.89
Increases	172 189.82	7 333.80	179 523.62
Decreases	104 438.89		104 438.89
Acquisition cost 31.12.2008	1 099 999.00	79 598.62	1 179 597.62
Accumulated depreciation 1.1.2008	870 783.30	69 921.64	940 704.94
Accumulated depreciation difference	104 438.89		104 438.89
Depreciation according to plan during the year	112 269.90	1 902.36	114 172.26
Depreciation not according to plan during the year			
Accumulated depreciation 31.12.2008	878 614.31	71 824.00	950 438.31
Appreciation			
Book value 31.12.2008	221 384.69	7 774.62	229 159.31

NOTE 8**FINANCIAL INCOME AND EXPENSES**

The Office does not have any financial income and expenses.

NOTE 9**LOANS GRANTED FROM THE BUDGET**

The Office does not have any loans granted from the budget that were outstanding at the end of the year.

NOTE 10**SHARES AND PARTICIPATIONS IN COMPANIES AND OTHER SECURITIES COMPARABLE TO SHARES**

The Office does not have any shares or participations in companies or other securities comparable to shares.

NOTE 11**FINANCIAL ASSETS AND LIABILITIES IN THE BALANCE SHEET**

The Office does not have any financial assets and liabilities in the state budget economy that were outstanding at the end of the year.

NOTE 12**GRANTED STATE SECURITIES, STATE GUARANTEES AND OTHER COMMITMENTS**

The Office does not have any granted state securities or state guarantees that were outstanding at the end of the year.

Commitments	31.12.2008	31.12.2007	Change
Other commitments			
Lease	5 889 164.62	6 689 000.00	-799 835.38
Total	5 889 164.62	6 689 000.00	-799 835.38
Significant multi-year contract commitments			
Leases		Annual budget expenditure, estimate	
- Leases longer than 4 years, total			1 472 291.15
Fixed-term lease			

NOTE 13**RESERVE FUNDS IN THE BALANCE SHEET**

The Office does not have any reserve funds in the balance sheet.

NOTE 14**RESERVE FUNDS OUTSIDE THE BALANCE SHEET**

The Office does not have any reserve funds outside the balance sheet.

NOTE 15**CHANGES IN LIABILITIES**

The Office did not have any liabilities in the state budget economy that were outstanding during the year.

NOTE 16**MATURITY BREAKDOWN AND DURATION OF LIABILITIES**

The Office does not have any maturity breakdown and duration of liabilities in the balance sheet.

NOTE 17**OTHER SUPPLEMENTARY INFORMATION NEEDED TO GIVE CORRECT AND ADEQUATE INFORMATION**

True and fair information has been provided in the Office's financial statements and notes as well as the review of operations.

No abuses or crimes were detected in the Office. The Office did not have to pay back funds during the year.

4 Internal control and approval

Management is responsible for making sure that the National Audit Office applies appropriate procedures in view of the scope and content of finances and activities and the risks involved (internal control) to verify the legality and effectiveness of the National Audit Office's finances and activities, to protect the funds and assets that are under the National Audit Office's control and to provide true and fair information on the National Audit Office's finances and activities.

The state of internal control and risk management was evaluated by comparing it with the Government Controller-General's recommendation on good practice and the evaluation of internal control and risk management in state agencies and by making use of the evaluation framework in the recommendation. The evaluation was conducted by the National Audit Office's management and units and was supplemented by observations made in the course of internal control.

According to the evaluation internal control and risk management in the National Audit Office meet requirements.

The risk management operating environment was developed in 2008 by preparing process descriptions for key functions and by starting the revision of the procedural rules and financial regulations.

With changes in the operating environment and the development of its activities, the National Audit Office will ensure the establishment of risk assessment and risk management as part of all significant processes and the inclusion of internal control procedures in the planning and monitoring system.

Helsinki 11 March 2009

Auditor General

Tuomas Pöysti

Chief of Staff (acting)

Marko Männikkö

5 Signatures

The annual accounts were approved in Helsinki on 11 March 2009.

Auditor General Tuomas Pöysti

Assistant Auditor General Esa Tammelin

THE OFFICE'S MANAGEMENT IN 2008



Director of
Administration
Mikko Koiranen

Assistant Auditor General,
Administrative and
Communication Services
Esa Tammelin

Chief of Staff (acting)
Marko Männikkö

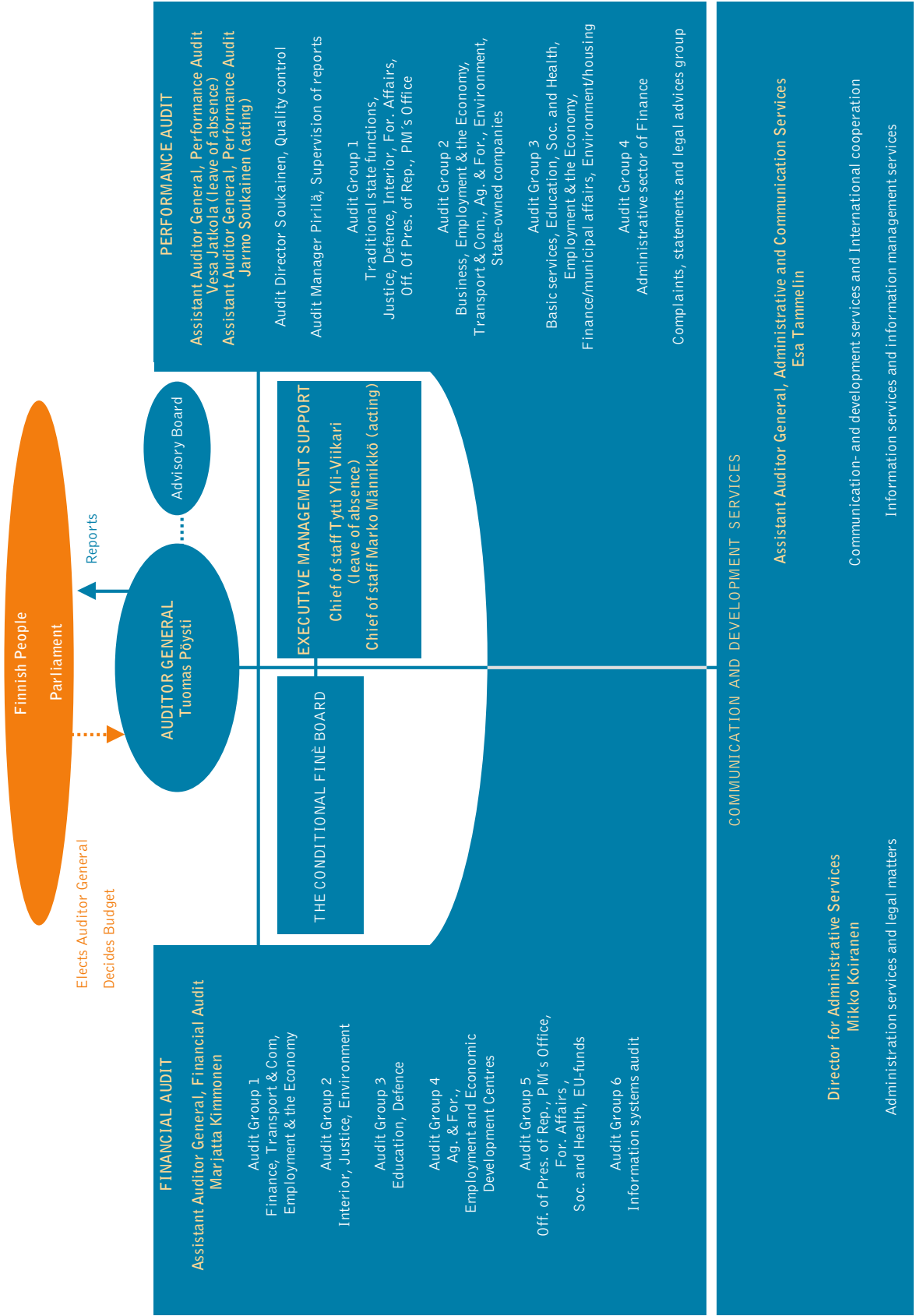
Assistant Auditor General,
Executive Management Advice
Tapio Leskinen

Assistant Auditor General,
Performance Audit (acting)
Jarmo Soukainen

Auditor General
Tuomas Pöysti

Assistant Auditor General,
Financial Audit
Marjatta Kimmonen

APPENDIX 1 • ORGANIZATION AND DIVISION OF TASKS



APPENDIX 2 • COMPLETED PERFORMANCES IN 2008

Reports to Parliament

National Audit Office's annual report to Parliament for 2007, R 15/2008

National Audit Office's report to Parliament on the audit of the final central government accounts and the report on the final central government accounts, R 10/2008

Financial Audit

OFFICE OF THE PRESIDENT
OF THE REPUBLIC

Office of the President of the Republic
130/53/07

PRIME MINISTER'S OFFICE
Prime Minister's Office
131/53/07

MINISTRY FOR FOREIGN AFFAIRS'
ADMINISTRATIVE SECTOR
Ministry for Foreign Affairs
132/53/07

MINISTRY OF JUSTICE'S
ADMINISTRATIVE SECTOR
Ministry of Justice
133/53/07
Criminal Sanction Agency
134/53/07

MINISTRY OF THE INTERIOR'S
ADMINISTRATIVE SECTOR
Ministry of the Interior
135/53/07
State Provincial Office of Åland
136/53/07
State Provincial Office of
Southern Finland
137/53/07
Helsinki Police Department
138/53/07
Emergency Response Centre
139/53/07
State Provincial Office of
Eastern Finland
140/53/07
Central Criminal Investigation
Police
141/53/07
State Provincial Office of
Lapland
142/53/07
Mobile Police
143/53/07
State Provincial Office of
Western Finland
144/53/07
State Provincial Office of Oulu
145/53/07
Emergency Services Institute
146/53/07
Police College of Finland
147/53/07
Police Technology Centre
148/53/07
Police IT Management Agency
149/53/07
Border Guard
150/53/07
Shared Service Centre for
the Ministry of the Interior
151/53/07
Security Police
152/53/07
Directorate of Immigration
153/53/07
Population Register Centre
154/53/07

MINISTRY OF DEFENCE'S
ADMINISTRATIVE SECTOR
Ministry of Defence
155/53/07
Defence Administration Building
Department
156/53/07
Defence Forces
157/53/07

MINISTRY OF FINANCE'S
ADMINISTRATIVE SECTOR
Ministry of Finance
158/53/07
Central Statistical Office
159/53/07
Customs Service
160/53/07
State Treasury
161/53/07
Government Institute for
Economic Research
162/53/07
National Board of Taxation
163/53/07

MINISTRY OF EDUCATION'S
ADMINISTRATIVE SECTOR
Ministry of Education
164/53/07
Helsinki School of Economics
and Business
165/53/07
University of Helsinki
166/53/07
University of Joensuu
167/53/07
University of Jyväskylä
168/53/07
National Archives
169/53/07
University of Kuopio
170/53/07
Art Academy
171/53/07
University of Lapland
172/53/07
Lappeenranta University of
Technology
173/53/07
National Board of Antiquities
174/53/07
National Board of Education
175/53/07
University of Oulu
176/53/07
Sibelius Academy
177/53/07
Academy of Finland
178/53/07
Suomenlinna Administrative
Board
179/53/07
Swedish School of Economics and
Business Administration
180/53/07
University of Industrial Art
and Design
181/53/07
Tampere University of Technology
182/53/07
University of Tampere
183/53/07
Theatre Academy
184/53/07
Helsinki University of Technology
185/53/07
Turku School of Economics and
Business Administration
186/53/07
University of Turku
187/53/07
University of Vaasa
188/53/07
National Art Gallery
189/53/07
Åbo Akademi University
190/53/07

MINISTRY OF AGRICULTURE AND
FORESTRY'S ADMINISTRATIVE SECTOR
Ministry of Agriculture
and Forestry
191/53/07
Finnish Food Safety Authority
192/53/07
Finnish Geodetic Institute
193/53/07

Finnish National Centre for Agricultural Research	194/53/07	Employment and Economic Development Centre for Pirkanmaa	229/53/07
Information Centre of the Ministry of Agriculture and Forestry	195/53/07	Employment and Economic Development Centre for Ostrobothnia	230/53/07
National Board of Survey	196/53/07	Employment and Economic Development Centre for North Karelia	231/53/07
Agency for Rural Affairs	197/53/07	Employment and Economic Development Centre for Northern Ostrobothnia	232/53/07
Finnish Forest Research Institution	198/53/07	Employment and Economic Development Centre for North Savo	233/53/07
Finnish Game and Fisheries Research Institution	199/53/07	Employment and Economic Development Centre for Satakunta	234/53/07
MINISTRY OF TRANSPORT AND COMMUNICATIONS' ADMINISTRATIVE SECTOR		Employment and Economic Development Centre for Uusimaa	235/53/07
Ministry of Transport and Communications	200/53/07	Employment and Economic Development Centre for Varsinais-Suomi	236/53/07
Motor Vehicle Administration	201/53/07	MINISTRY OF SOCIAL AFFAIRS AND HEALTH'S ADMINISTRATIVE SECTOR	
Finnish Civil Aviation Authority	202/53/07	Ministry of Social Affairs and Health	237/53/07
Finnish Meteorological Institution	203/53/07	National Public Health Institute	238/53/07
National Board of Navigation	204/53/07	National Agency for Medicines	239/53/07
Institution of Marine Research	205/53/07	National Product Control Agency for Welfare and Health	240/53/07
Finnish Rail Administration	206/53/07	National Research and Development Centre for Welfare and Health	241/53/07
Finnish Rail Agency	207/53/07	Finnish Centre for Radiation and Nuclear Safety	242/53/07
Finnish National Road Administration	208/53/07	Insurance Supervision Authority	243/53/07
Finnish Communications Regulatory Authority	209/53/07	MINISTRY OF LABOUR'S ADMINISTRATIVE SECTOR	
MINISTRY OF TRADE AND INDUSTRY'S ADMINISTRATIVE SECTOR		Ministry of Labour	244/53/07
Ministry of Trade and Industry	210/53/07	MINISTRY OF THE ENVIRONMENT'S ADMINISTRATIVE SECTOR	
Energy Market Authority	211/53/07	Ministry of the Environment	245/53/07
Geological Survey of Finland	212/53/07	Housing Fund Administration	246/53/07
Office of Free Competition	213/53/07	Finnish Environmental Centre	247/53/07
National Consumer Research Centre	214/53/07	FINAL CENTRAL GOVERNMENT ACCOUNTS	
Consumer Agency	215/53/07	248/53/07	
Finnish Tourist Board	216/53/07	FUNDS OUTSIDE THE STATE BUDGET	
Centre for Metrology and Accreditation	217/53/07	Fire Protection Fund	249/53/07
National Board of Patents and Registration	218/53/07	Oil Protection Fund	250/53/07
Tekes - Finnish Funding Agency for Technology and Innovation	219/53/07	Performance Audit	
Safety Technology Authority	220/53/07	AUDIT REPORTS	
Technical Research Centre of Finland	221/53/07	157/2008 R&D evaluation activities	
Employment and Economic Development Centre for South Ostrobothnia	222/53/07	158/2008 The implementation of regional Information Society projects	
Employment and Economic Development Centre for South Savo	223/53/07	159/2008 Maintaining rail infrastructure	
Employment and Economic Development Centre for Häme	224/53/07	160/2008 Projects conducted with health promotion funds	
Employment and Economic Development Centre for South-eastern Finland	225/53/07	161/2008 The development and use of identification services in public administration	
Employment and Economic Development Centre for Kainuu	226/53/07		
Employment and Economic Development Centre for Central Finland	227/53/07		
Employment and Economic Development Centre for Lapland	228/53/07		

162/2008 Metsähallitus - as a state enterprise and as a manager of nature conservation under the Ministry of the Environment

163/2008 Abuses in state administration

164/2008 The National Emergency Supply Agency

165/2008 The commercial exploitation of intellectual property rights by VTT Technical Research Centre of Finland

166/2008 Parallel audit of the SAIs of the EU on the Performance of the Structural Funds programmes in the area of employment

167/2008 Guaranteed access to treatment

168/2008 The state's cash management

169/2008 The administrative courts

170/2008 Cross-cutting objectives of development cooperation

171/2008 Foresight analysis and the dimensioning and targeting of education - focusing on vocational education for young people

172/2008 The impacts of regional development programmes

173/2008 The steering system in the Ministry of Agriculture and Forestry's administrative sector

174/2008 Public employment services' position and priorities

175/2008 Reducing nutrient emissions from agriculture

176/2008 Lights on in the Nordic countries - Nordic cooperation in electricity emergency preparedness

177/2008 Occupational health care and the prevention of alcohol-related problems

178/2008 The relocation of the Police IT Management Agency

179/2008 Central government debt management

REPORTED IN THE ANNUAL REPORT TO PARLIAMENT

The steering system in the Ministry of Education's administrative sector

Effectiveness information in the report on the final central government accounts

REPORTED IN A JOINT REPORT SUBMITTED BY EUROSAI

The tax administration's costs and performance

AUDITS ENDING IN LETTERS

Monitoring and steering by the State Provincial Offices in the area of general education

Ice classes and fairway dues (follow-up audit)
Tailored expert services as part of the business service system

The Communications Regulatory Authority's activities to promote the functioning and reliability of the communications market

AUDITS ENDING IN PRELIMINARY STUDIES

The implementation of procurements falling below the domestic threshold value

Other publications

Customer magazine Reviisori

Expert activities

STATEMENTS

Government proposal to Parliament for an Act on the Administration of External Border Cooperation 31/323/2007

Draft Decree on requirements for auditors authorized by the Chambers of Commerce and a related memorandum 31/385/2007

Statement on a memorandum concerning regulations for chartered public finance auditors 31/013/2008

Statement on a working group's draft of an Act on Cooperation between Authorities to Combat the Black Economy and Financial Crime 31/030/2008

Designating universities' service centre as a reporting agency 31/035/2008

Proposal for an order on operational and financial planning and the preparation of framework and budget proposals 31/045/2008

Opening a foreign bank account (Finnish crisis management detachment, Chad) 31/047/2008

Feedback on the JHS 152 draft proposal "Describing processes" 31/058/2008

Statement on draft guidelines for applications for aid from the Fire Protection Fund 31/063/2008

Statement on the memorandum of a working group preparing a Decree on electronic auctions and a dynamic procurement system 31/065/2008	Statement on the reform of the legal protection system for public procurements 31/353/2008
Statement on the draft programme document for the regional cohesion and competitiveness programme 31/093/2008	Statement on a government proposal (186/2008) to amend the Act on Chartered Public Finance Auditors 31/364/2008
Feedback on a JHS draft proposal 31/087/2008	Designating the National Institute for Health and Welfare as a reporting agency 31/366/2008
Statement on the amendment of the Aviation Act 31/095/2008	COOPERATION WITH PARLIAMENT <i>Hearings</i>
Statement on the specification of requirements for e-services 31/114/2008	AudC. Audit of railway maintenance, 26.3.2008
Draft Ministry of Finance order on the preparation of budget accounts 31/250/2008	TCC. Handling of the government report on transport policy, 8.4.2008
Interim report on the development of budget legislation 31/252/2008	FinC. Government report on spending limits for 2009-2012, 4.4.2008
Report on the arranging of the monitoring of quality assurance in financial audit 31/253/2008	LegC. Government report 2/2008 on spending limits for 2009-2012, 17.4.2008
Statement on the state's joint safe data traffic solution - preliminary study report and plan for further action 31/254/2008	AudC. The functioning of information steering in social welfare and health care, 6.5.2008
Statement on the monitoring of funds for the Åland police administration and the arranging of an audit 31/255/2008	AudC. Report on the final central government accounts for 2007, 15.5.2008
Statement on the new draft information security glossary 31/258/2008	AudC. Parliamentary Auditors' audit report on the National Audit Office's financial statements, review of operations, and accounting and administration for 2007, 29.5.2008
Total reform of the Universities Act and related legislation; commission concerning legislative projects 31/274/2008	AudC. National Audit Office's annual report to Parliament for 2007, 24.9.2008
Statement on opening a foreign bank account 31/275/2008	LegC. Government proposal 116/2008 on the budget for 2009, 2.10.2008
Designating the National Supervisory Authority for Welfare and Health as a reporting agency 31/282/2008	AdmC. Government proposal to Parliament 48/2008 to amend the Act on the Protection of Privacy in Electronic Communications, 8.10.2008
Draft government proposal to amend the Act on Chartered Public Finance Auditors 31/312/2008	AudC. National Audit Office's annual report to Parliament for 2007, 15.10.2008
Statement on the opening of a foreign currency bank account in Uganda 31/317/2008	AudC. National Audit Office's annual report to Parliament for 2007, 16.10.2008
Government proposal to amend the Act on the Taxation of Shipping 31/330/2008	AudC. National Audit Office's annual report to Parliament for 2007, 22.10.2008
Information security levels - comments 31/345/2008	AudC. National Audit Office's annual report to Parliament for 2007, 23.10.2008
Statement on the draft government proposal for an Act on Strong Electronic Identification and Digital Signatures 31/346/2008	AudC. National Audit Office's annual report to Parliament for 2007, 5.11.2008
	ComC. Government proposal 181/2008 on temporary state guarantees for Finnish banks, 11.11.2008

AudC. National Audit Office's annual report to Parliament for 2007, 12.11.2008

AdmC. Government proposal to Parliament 89/2008 for an Act on the Population Information System and the Population Register Centre's certificate service, 18.11.2008

AudC. National Audit Office's annual report to Parliament for 2007, 20.11.2008

INTERNATIONAL EXPERT ACTIVITIES *International audit activities*

Audit of the AITIC.

Audit of the ECMWF.

Parallel audit of the SAIs of the EU on the Performance of the Structural Funds programmes in the area of employment

Baltic Sea countries' joint audit of the monitoring of fishing

Lights on in the Nordic countries - Nordic cooperation in electricity emergency preparedness The tax administration's costs and performance

INTOSAI parallel audit of the appropriateness of the flexibility mechanisms under the Kyoto Protocol

Parallel audit of the preparation of the Natura 2000 network, legal issues and impacts

Audit of agreements concerning financing from the Programme of Community action in the field of public health. ECA audit monitoring, 27.2.2008.

DAS2008 audit. ECA audit monitoring, 8-12.9.2008

Participation in international working groups and committees

INTOSAI Working Group on Key National Indicators, 1st meeting, 20-21.5.2008

INTOSAI WGEA Global Audit on Climate Change, 20-25.9.2008

EUROSAT Tax Subsidy Working Group, 29-31.1.2008

EUROSAT IT Working Group meeting, 18-20.2.2008

EUROSAT Congress, 2-5.6.2008

EUROSAT IT WG's ITASA project meeting, 24.9.2008

EUROSAT seminar on Financial Audit Standards, 2. - 3.10.2008

EUROSAT IT WG's training session on Understanding Control Objectives for Information and related Technology, 9.10.2008
EUROSAT seminar on the audit of Public-Private Partnership projects, 5-7.11.2008

Contact Committee meeting of the EU liaisons' task force, 4-5.2.2008

Supreme Audit Institutions Contact Committee Harmonization in Overseas Audit Practice (HOAP), 13-14.2.2008, 29-30.10.2008

Contact Committee Common Auditing Standards, 28-29.2.2008 and 16-17.10.2008

Contact Committee meeting of the troika, 5.5.2008

Contact Committee meeting of EU liaisons, 15.-16.5.2008

Contact Committee meeting of the EU liaisons' task force, 2-3.7.2008

Contact Committee seminar on the Exchange of Information on EU Member State Declarations, 12.9.2008

Contact Committee Working Group on national SAI reports on EU financial management, 25-26.9.2008

Contact Committee meeting of EU liaisons, 7-9.10.2008

Contact Committee meeting of the Presidents of the SAIs of the EU, 1. - 2.12.2008

Contact Committee Working Group on National SAI Reports on EU Financial Management

Contact Committee VAT Working Group

Meeting of the Nordic auditors general, 24-26.8.2008

Meeting of Nordic SAIs' auditors of health care, 10.-11.3.2008

Meeting of the Nordic SAIs' liaisons, 9-11.4.2008

Meeting of the directors of units for international affair in Norway, Sweden and Denmark, 6.5.2008

Nordic SAIs' network of communications officers, 5-9.5.2008

Nordic HR seminar, 12-13.6.2008

Nordic seminar on performance audit, 4-5.9.2008

Meeting of the Baltic and Nordic countries and Poland, 4-5.9.2008

NATIONAL AUDIT OFFICE OF FINLAND

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