

ANNUAL REPORT AND FINANCIAL ACCOUNTS

2006



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ANNUAL REPORT AND FINANCIAL STATEMENTS

1 January – 31 December 2006

182nd year of operation

Review by the Auditor General

In its response to the National Audit Office's annual report to Parliament last autumn, Parliament noted that the Office has done a good job performing the tasks in its operating strategy. The Parliamentary Finance Committee also noted that measures taken in administration show that the audit work performed by the Office has been effective.

The Office carried out broad strategy work and in January 2007 approved a strategy for 2007-2012. The strategy outlines activities and focuses for development during the coming years. Key changes in the Office's operating environment include the government performance management and accountability reform, Parliament's increased interest in the information produced by audits, the establishment of the Parliamentary Audit Committee, changes in the structure of administration and the shift to electronic administration, and the development of information systems and data processing.

The adjustment of salaries continued last year according to a programme that was agreed with employees' organizations in 2004 to improve pay and the Office's competitiveness. In addition the Office participated in developing Parliament's new pay system.

Last year the Office submitted 116 financial audit reports as well as its report on the final central government accounts. The objectives for audits' average completion dates were achieved. The audit units also cooperated to produce reports on every administrative sector, which play a key role in focusing audit activities.

The Office completed 23 performance audit reports, in addition to which the results of one performance audit were included in the Office's annual report to Parliament. One audit ended in a preliminary study, one in a letter and one in an account. The target of 30 completed performance audits was not achieved.

Taking into account the development of audit work and the general development of the Office's operating conditions, the Office's operational efficiency was good.

New audit instructions were approved for financial audit last year. A working group that was established last year submitted its proposal for new process instructions for performance audit in January 2007. Both of these will play an important role in quality management.

The Office spent 16 days per person-year on personnel development, which is 23% more than the year before.

Last year was good in terms of the Office's performance, like previous years, 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 State Audit Office in connection with Parliament to audit the state's financial management and compliance with the state budget.

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

The Office's audit mandate covers:

- the Government and ministries
- 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 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 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, budget and oversight power under the Constitution.

The 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 propriety 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 Office strives to

- ensure compliance with the state budget and regulations concerning financial management
- ensure correct reporting and adequate 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 Office fulfils its task by conducting financial audits and performance audits. Fi-

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 as well as ministries and other reporting units included in the state budget. 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 Office's vision is to be an internationally and nationally respected expert in its field. The 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 Office's tasks
- effective planning, implementation and monitoring processes and
- clear and timely reporting.

The Office's strategy for 2007-2012 gives the vision concrete form from the viewpoint of Parliament, the Government, state agencies and enterprises, citizens and the Office's personnel.

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

1.4 Planning and strategic lines

The Office's operating strategy is made up of policies according to which the Office's activities are directed, carried out and developed, taking into consideration changes in the operating environment. The strategy is based on the Office's statutory task.

The Office's activities are guided by a longer-term strategy as well as annual operational and audit plans. Plans define permanent audit areas, strategic lines and focuses for audit and expert activities as well as annual themes for reports to Parliament and confirm individual audit topics. According to the Office's strategic lines for 2007-2012, 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 useful information that

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

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

Financial audits cover the final central government accounts as well as all the state's

reporting units. Financial audits are focused according to the criteria mentioned above.

Performance audits were selected in 2006 on the basis of the following special focuses:

- the provision of correct and adequate information to Parliament in 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)
- state revenues and financing.

According to the principle of equal protection, the auditing of EU funds is given the same weight as the auditing of national funds. The Office audits transfers of funds between Finland and the European Union in the same scope and according to the same principles and procedures that apply to national funds. About two-thirds of the more than 100 reporting units that are audited have transactions involving EU funds on their books.

The Office monitors the activities of state-owned companies, unincorporated state enterprises and funds outside the state budget. Decisions concerning audits of state-owned companies and state enterprises as well as funds outside the state budget are made separately.

1.5 Organization

The National Audit Office is directed by the Auditor General. Audit and expert activities are divided into Financial Audit and Performance Audit. The Office also has an Advisory Board prescribed by law, in which key cooperation partners are represented.

The administrative, communications, management support and staff services that are produced by the Corporate Services unit help ensure the development of the proper conditions for the effectiveness of audit activities and support international contacts and communications. (See organization chart, Appendix 1).

The task of the Advisory Board is to maintain and develop the 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. The Advisory Board was chaired by Anni Sinnemäki, MP, with Under-Secretary of State Juhani Turunen serving as vice chair and Special Researcher Timo Lehtinen as secretary. Senior Auditor Hannu Rajamäki was elected to represent personnel.

Composition of the Advisory Board in 2006:

Olavi Ala-Nissilä, MP
(up to 1 March 2006)
Reino Hjerppe, Director General
Markku Koski, MP (from 1 March 2006)
Markku Lehto, Permanent Secretary
Tapio Leskinen, Auditor General
Christel von Martens, Director
Virpa Puisto, Chairman of the
Parliamentary State Auditors
Hannu Rajamäki, Senior Auditor
Anni Sinnemäki, MP
Vappu Taipale, Director General
Juhani Turunen,
Under-Secretary of State

1.6 Personnel

Information concerning the Office's personnel and a comparison with the three previ-

ous 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	Number of posts 31.12.
2003	141	8	146
2004	140	7	147
2005	147	7	149
2006	145	9	150

At the end of 2006 the Office had 156 employees. The number of person-years has increased by 5.0% (7 person-years) since 2003.

Structure of personnel

TEMPORARY EMPLOYEES' SHARE OF PERSONNEL				
Year	Personnel 31.12.	Permanent (number)	Temporary (number)	Temporary (%)
2003	143	137	6	4.2
2004	141	131	10	7.1
2005	152	144	8	5.3
2006	156	146	10	6.4

The number of employees in temporary posts amounted to 10 at the end of 2006. This was 6.4% of total personnel.

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

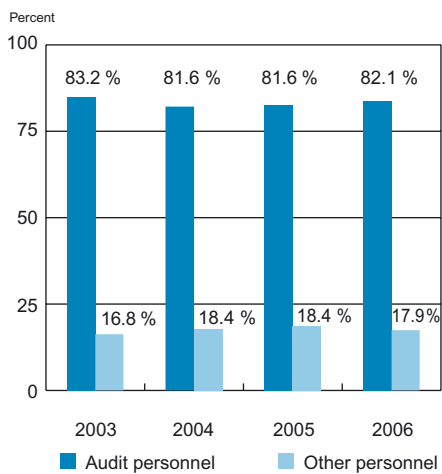
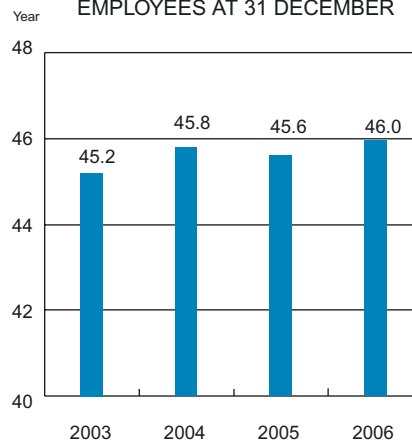


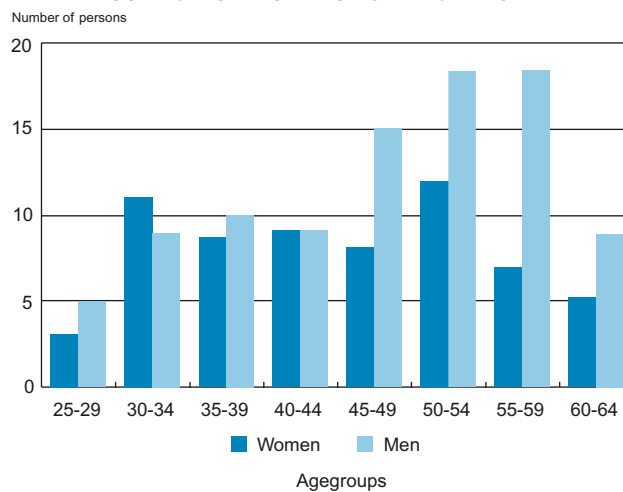
FIGURE 2: AVERAGE AGE OF EMPLOYEES AT 31 DECEMBER



At the end of 2006 the number of audit personnel was 128 (82.1% of total personnel) and other personnel 28 (17.9%). The corresponding figures the year before were 124 (81.6%) and 28 (18.4%).

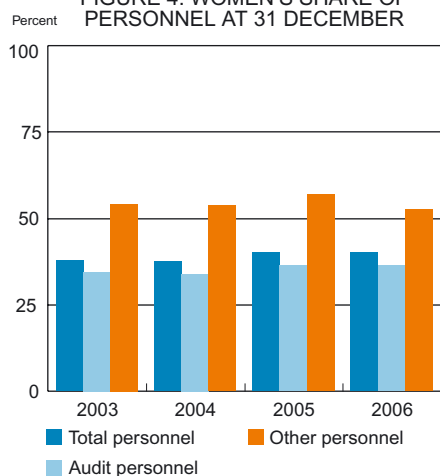
The average age of employees rose slightly last year.

FIGURE 3: AGE DISTRIBUTION AT 31 DECEMBER



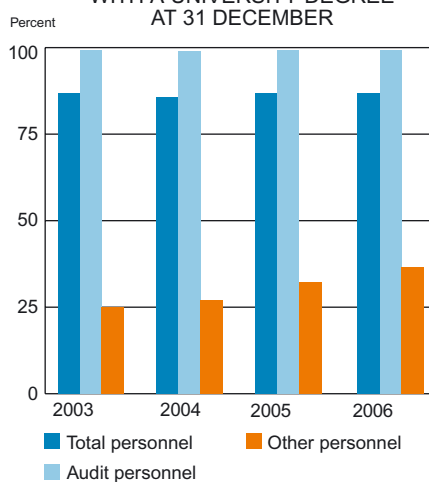
The two largest age groups at the end of the year were 50-54 years (19.2%) and 55-59 years (16.0%). Employees at least 45 years of age accounted for 59.0% of personnel (64.5% of men and 50.8% of women). Men aged 50-54 and 55-59 outnumbered other groups.

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



Women's share of personnel rose by 2.6 percentage points last year. At the end of 2006 women comprised 40.4% of the Office's total personnel, 37.5% of audit personnel and 53.6% of other personnel.

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



At the end of the year 88.5% of personnel had a university degree, including all audit personnel and 35.7% of other personnel.

Personnel development

Year	Training days (person-days)	Training days/ person-year	Costs (euro)	Costs per person-year
2003	1 273	9.0	355 992	2 525
2004	1 612	11.5	431 199	3 080
2005	1 924	13.1	567 111	3 857
2006	2 248	15.5	717 183	4 946

Personnel development includes external and internal training as well as voluntary development. Training days averaged 15.5 days per person-year overall, 17.3 person-days per person-year among audit personnel and 7.7 person-days per person-year among other personnel. Personnel development costs amounted to 6.1% of the 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
2003	1 149	8.1	380	2.7	4.7
2004	1 498	10.7	376	2.7	4.9
2005	1 493	10.2	319	2.2	4.7
2006	980	6.8	329	2.3	5.2

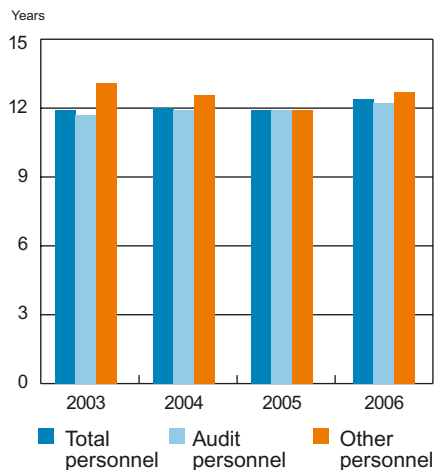
On most occasions (84.8%) sick leave lasted 1-3 days. Sick leave exceeding 11 days accounted for 2.1% of cases.

Personnel turnover

TURNOVER (LEFT TO TAKE OTHER JOBS)			
Year	Temporary	Permanent	% of personnel
2003	0	8	5.6
2004	0	7	5.0
2005	1	1	1.3
2006	0	0	0.0

No employees left to take other jobs. Last year 5 employees left the Office for other reasons, including 3 audit personnel and 2 other personnel. This amounted to 3.2% of total personnel.

FIGURE 6: AVERAGE LENGTH OF SERVICE AT 31 DECEMBER



The average length of service at the end of the year was 12.4 years among both audit personnel and other personnel.

1.7 Development of activities

The Office carried out broad strategy work last year, and in January 2007 the Office's operational strategy for 2007-2012 was approved. During this period key factors are the proper focusing of audit activities, good quality management and competent, productive and healthy personnel. The strategy can be viewed on the Office's website.

On the basis of an occupational well-being survey that was conducted in 2005 the Office took measures to improve the flow of information, supervision and the general work climate, where shortcomings were observed.

The Office approved a gender equality plan that was prepared by a special working group and established a gender equality board according to the plan. Its tasks is to monitor the implementation of the plan.

The renewal of the Office's intranet service, which began in spring 2005, proceeded in cooperation with Parliament by preparing specification documents for the intranet service and an electronic desktop.

A working group that was appointed to study the evaluation of the benefits and costs of audits submitted its report in October. The working group's main task was to determine whether the Office should begin evaluating the monetary benefits and costs of audits. The Office does not believe that creating this kind of system would be worthwhile.

A project that started in 2005 with the aim of improving the work community continued last year with training for supervisors and other personnel. The goal of the project is to make the work community function better, develop supervision to support well-being and promote internal cooperation. With the help of this project the Office intends to create a more effective and healthy work community. The project is also designed to

meet the Office's development needs by improving occupational well-being, increasing teamwork and enhancing supervisors' skills. Outside service providers have participated in the project.

A working group that was appointed in autumn 2005 as part of the updating of the Office's personnel strategy completed its task last year. The working group had been asked to recommend measures and procedures to strengthen the activities of the Office and personnel as skilled and trained experts in their field. The working group submitted its proposal concerning recruiting, personnel planning, the development of expertise and career planning last spring.

The adjustment of salaries continued last year according to a programme designed to improve pay and the Office's competitiveness.

The Office participated in developing Parliament's new pay system. The goal is to begin applying the new system in October 2007.

Last year the Office introduced a programme designed for digital filing and the electronic handling of purchase invoices as well as a new personnel management system.

In order to improve communication the Office procured video conferencing equipment for its Helsinki headquarters and Oulu branch. To make audit work more efficient, most computers were replaced with laptops and secure links were opened between the Office and auditees' systems. Auditors also began conducting surveys in electronic form.

1.8 International 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. According to established practice the Office took part in meetings of the auditors general and liaison officers of the supreme audit institutions of

the European Union and in working groups appointed by meetings of the auditors general. The SAIs and the European Court of Auditors participate in annual meetings of the auditors general, where the SAIs agree on forms of cooperation, exchange experiences concerning audits of EU funds and other cooperation and approve audit guidelines and good practices. Last year the Office participated in working groups on the development of meetings of the auditors general and liaison officers, VAT, public procurement, structural funds and the network of agricultural experts. The Office also participated in a parallel audit of the SAIs of the EU on the procedure for reporting irregularities in the Structural Funds, concerning which an audit report (138/2006) was published. The Office took part as an observer in all audit visits of the Court of Auditors in Finland and answered queries and requests for information from the Court of Auditors.

The Office is a member of the International Organization of Supreme Audit Institutions (INTOSAI) and the European Organization of Supreme Audit Institutions (EUROSAI). The Office 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. Last year the Office participated in EUROSAI training seminars on the audit of state aids and the Directive on privacy and electronic communications as well as a working group whose task was to compare tax administration costs.

The Office's representatives participated in a parallel audit that was conducted by the EUROSAI working group on environmental auditing, and the Office published an audit report on the preparation of the Natura 2000 network (140/2007) as part of this. The Office's representatives also participated in a EUROSAI working group on tax subsidies, in connection with which the Office published

an audit report on tax subsidies and the achievement of accountability (141/2007). The Office was also represented at a conference arranged by the INTOSAI working group on the audit of privatization.

Cooperation and the exchange of information among the SAIs in the Nordic and Baltic countries continued as in past years. In addition to meetings of the Nordic auditors general and liaison officers, the Office participated in working groups appointed by meetings of the auditors general that focused on audits of state-owned companies, abuses and the development of indicators for SAIs' activities. The Office was represented at Nordic seminars on performance audit, communications, and training and personnel matters. In connection with a training seminar the Performance Audit unit visited

the Swedish National Audit Office. Cooperation with the SAIs in the Baltic countries included a joint meeting with the Nordic countries and a seminar of the quality of performance audit. The Office also answered enquiries and other requests for information from the Baltic countries and hosted visits.

The 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.

The Office's representatives attended 32 conferences and seminars abroad and also made 11 audit trips abroad. The Office received 6 international visits last year.

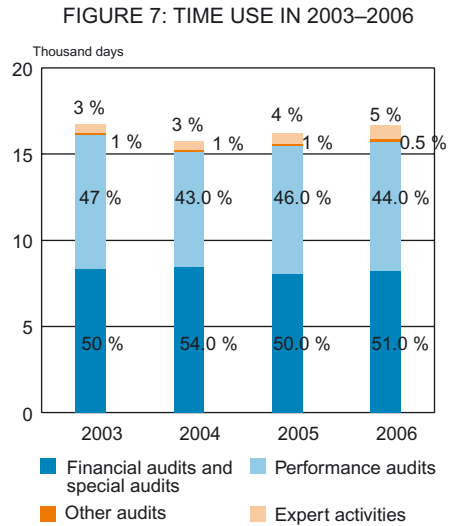
2 Description of results

2.1 The Office's results

The Office produced 116 financial audits last year (2005 117, 2004 117) together with its audit of the final central government accounts. It started audits concerning fiscal year 2006 for 99 ministries and agencies and two funds outside the state budget as well as the audit of the final central government accounts. As part of the audit of the Ministry of the Interior, the Office started audits of 19 subordinate agencies. Financial audits accounted for 51.0% of the working time spent on external performances (Figure 7). This was 1.0 percentage points more than the year before.

The Office completed 27 performance audits during the year (2005 31, 2004 29). These led to 24 audit reports, 1 account, 1 preliminary study and 1 letter. Performance audits accounted for 44.0% of the working time spent on external performances. This was 2.0 percentage points less than the year before.

The breakdown of the financial audits, special audits and performance audits that were completed in 2006 by administrative sector is shown in Figure 8. In interpreting this figure it should be pointed out that re-

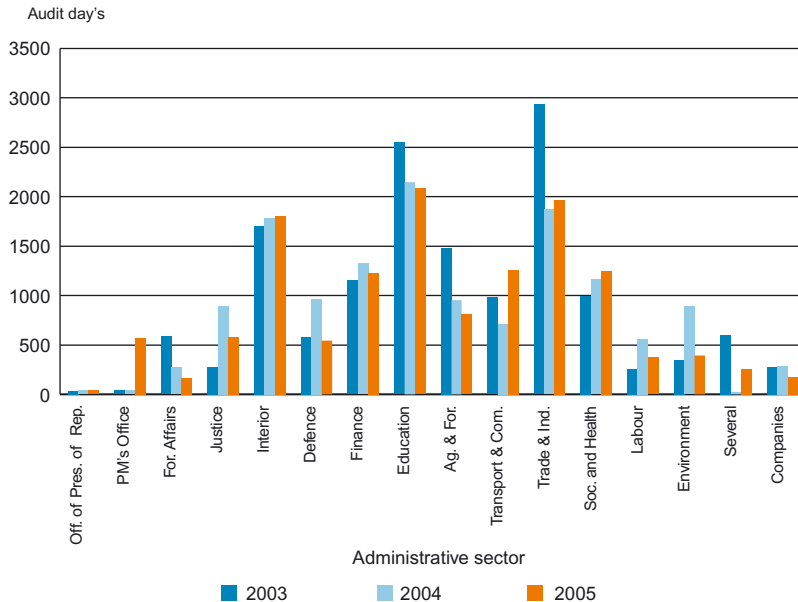


sults with regard to financial audits are influenced by the division of agencies and enterprises into administrative sectors. With regard to performance audits calculations only included audit days for audits completed during the year. Changes in audit days were due mainly to the breakdown of completed performance audits by administrative sector.

Other audits accounted for 0.5% of the time spent on external performances.

A list of the audits that were completed in 2006 is appended to this report.

FIGURE 8: BREAKDOWN OF AUDIT DAYS FOR COMPLETED AUDITS BY ADMINISTRATIVE SECTOR IN 2004–2006



2.2 Costs and time use

The Office's costs (Figure 9) amounted to €11.74 million (2005 €10.90 million, 2004 €9.63 million). Performance Audit accounted for €5.69 million of this total (2005 €5.43 million, 2004 €4.72 million) and Financial Audit €6.05 million (2005 €5.47 million, 2004 €4.90 million). In the calculation the Office's real estate costs (€0.98 million), corporate service costs (€1.08 million) and other joint costs (€1.56 million) have been allocated to audit units.

External performances (Figure 10) or audits and expert tasks accounted for 67% of effective working time (excluding paid absences) in Performance Audit (2005 66%, 2004 62%). In Financial Audit the share was 73% (2005 74%, 2004 71%). The figures for 2005 and 2006 also include working time spent on audit supervision. Training accounted for about 7.7% of effective working time.

The average costs of the Office's external performance production amounted to €700 per day, up 4.2% from the year before (Figure 11). In Financial Audit the average costs of external performance production amounted to €678 per day, up 3.4% (Figure 12). In Performance Audit the average costs of external performance production amounted to

€726 per day, up 5.3% (Figure 13). Costs rose mainly because of the adjustment of salaries.

Total pay excluding side costs amounted to €7.59 million (2005 6.76 million, 2004 €5.89 million).

2.3 The achievement of objectives and effectiveness in Financial Audit

Effectiveness

In 2006 the Office submitted financial audits for fiscal year 2005. These covered all 114 ministries and agencies as well as 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 placed on ministries and agencies in audit reports. In connection with audits for 2005 attention was focused on compliance with reporting requirements set the year before. Audit reports for 2004 placed reporting requirements on 21 ministries and agencies. In 13 cases reporting requirements had to be repeated, in full or in part, in audit reports for 2005.

WORKING TIME IN PERSON-DAYS AND PERSON-YEARS			
	2004	2005	2006
Person-days	35 619	37 105	36 340
Person-years	140	147	145
BREAKDOWN OF WORKING TIME, %			
	2004	2005	2006
Effective working time	80	80	80
Annual leave	14	14	14
Holiday pay leave	1	1	2
Sick leave	4	4	3
Other paid leave	1	1	1
Total	100	100	100

FIGURE 9: THE NATIONAL AUDIT OFFICE'S COSTS IN 2003–2006

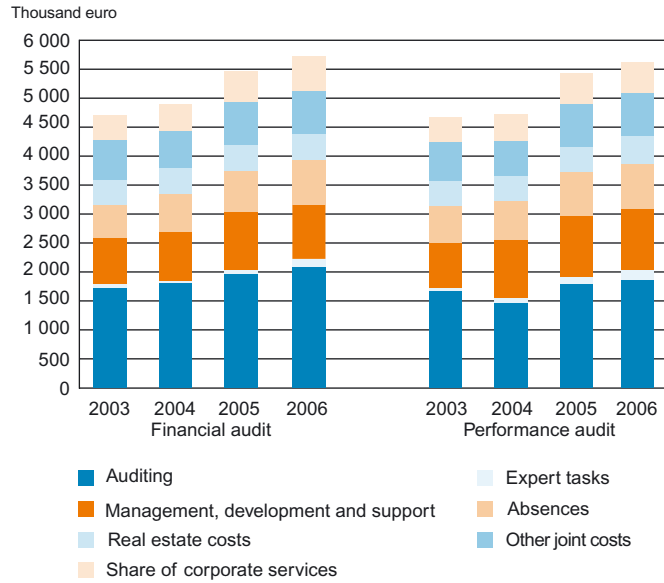


FIGURE 10: TIME SPENT ON EXTERNAL PERFORMANCE PRODUCTION

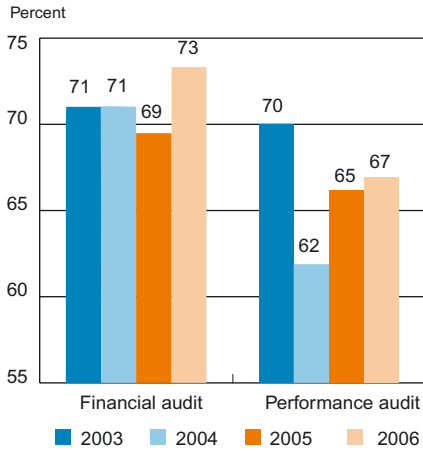


FIGURE 11: AVERAGE COSTS PER DAY OF EXTERNAL PERFORMANCE PRODUCTION

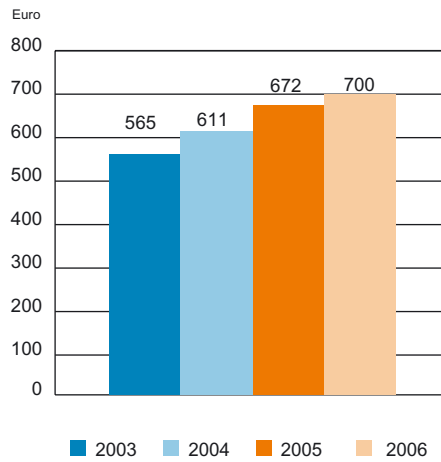


FIGURE 12: AVERAGE COSTS PER DAY IN FINANCIAL AUDIT

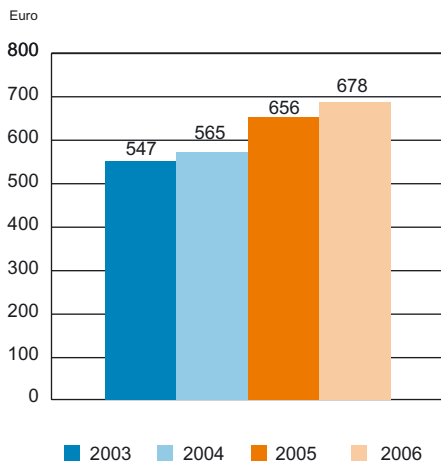
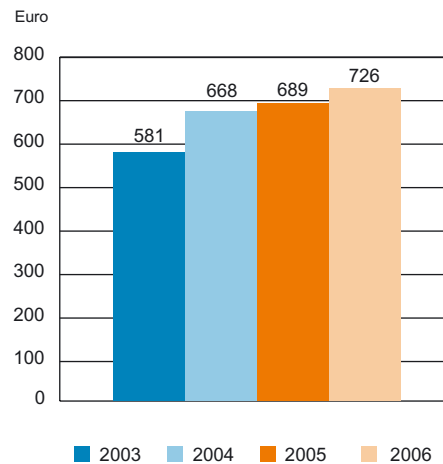


FIGURE 13: AVERAGE COSTS PER DAY IN PERFORMANCE AUDIT



Operational efficiency

Financial Audit's work plan set aside 71 audit days per agency for financial audits on average. The amount of time required for audits was slightly less than planned, averaging 69 audit days per agency (2005 71 days, 2004 72 days, 2003 70 days). This figure also includes audits of information systems, which were conducted in 8 agencies. Their effect on the average was four audit days.

External performances accounted for 73% of effective working time (2005 74%, 2004 71%, 2003 71%).

Auditing performed in 2005 accounted for 50% of audits reported in 2006 (2005 50%, 2004 48%, 2003 47%). This figure reflects the share of audit work performed during the fiscal year, which the Office has strived to increase.

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

Financial Audit spent 213 days on expert tasks (2005 180 days) or 1.7% of effective working time (2005 1.4%).

Personnel in the unit totalled 62 at the beginning of the year and the same number at the end of the year. Person-years totalled 62. One employee left the unit in 2006, compared with two 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 supporting activities. The cost of absences is mainly for annual leave.

Separate costs per audit day rose by 12.5% during the year and by 28.3% over a three-year period.

Average costs per audit rose by 15.1% during the year and by 33.8% over a three-year period.

FINANCIAL AUDIT'S COSTS PER AUDIT DAY (€)				
	2003	2004	2005	2006
Direct costs	202	210	225	260
Management, development, support	94	96	107	113
Absences	64	70	80	89
Total separate costs per audit day	360	376	411	462
Change 2005-2006, %				12.5 %
Change 2003-2006, %				28.3 %

FINANCIAL AUDIT'S AVERAGE COSTS PER AUDIT (€)				
	2003	2004	2005	2006
Direct costs	14 055	14 830	15 948	18 890
Management, development, support	6 578	6 733	7 559	8 236
Absences	4 456	4 939	5 646	6 441
Total separate costs per audit	25 089	26 502	29 154	33 567
Change 2005-2006, %				15.1 %
Change 2003-2006, %				33.8 %

Quality management

The objective is to perform financial audits according to the quality requirements in the audit guidelines. To ensure quality, in conducting audits for 2005 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 to ministries by 22 May (23 May in 2005), to agencies by 15 May (16 May in 2005) and on the final central government accounts by 31 May.

All the audits in the objective were completed according to the quality requirements in the audit guidelines. The Office prepared 320 interim reports or an average of 2.8 reports per agency (2.9 in 2005).

The average completion date for audits was moved up to 19 May for ministries (23 May in 2005). Audit reports were submitted by 22 May for eight ministries and a few days later for five ministries.

The average completion date for the remaining 101 agencies' audits was 2 May (3 May in 2005). Audit reports were submitted by 15 May for 86 agencies and a few days later for 15 agencies. The level of achievement of time-table objectives can be considered good.

Audit reports were published on the Office's website and were distributed to interest groups in printed form according to established practice.

Development

An average of 20.3 person-days per person-year was spent on personnel development (2005 18.2, 2004 15.7), including 10.8 for training.

A total of 266 person-days was spent on the unit's own development activities. This corresponded to 2.1% of effective working time (2005 3.1%, 2004 2.5%, 2003 2.8%).

Financial Audit's activities were developed according to annual development and training plans. In 2006 the focus was on quality management and audit expertise.

AUDITS' AVERAGE COMPLETION DATES			
Year	Ministries (date)	Other agencies (date)	Number of reports
2003	31.5.	4.5.	116
2004	28.5.	4.5.	115
2005	23.5.	3.5.	115
2006	19.5.	2.5.	114

2.4 Achievement of objectives and effectiveness in Performance Audit

Effectiveness

The goal of performance audit is to draw attention to significant shortcomings and problems in the effectiveness of administration and their basic causes and to supply the relevant decision-makers with information necessary for financial management in a usable form. Achieving this goal depends on the successful selection of topics and skilful audits.

The achievement of the goal is not evaluated annually since it requires a separate survey. An evaluation of the focusing of performance audits was conducted in 2005. The evaluation indicated that audit topics' relevance was good and that performance audits cover administrative sectors' key areas quite well. Audits have not been spread evenly, however, but in recent years have focused more on some sectors than on others, in relation to audit needs. In general audit results were considered useful, though only broad conclusions could be drawn in this regard.

The effectiveness of performance audits can also be evaluated on the basis of follow-up reports, which see what action has been taken as a result of audit opinions and recommendations. The Office prepares follow-up reports for all performance audits within a period of 2-5 years. In 2006 the Office completed 14 follow-up reports. These concerned audit reports that were issued in 2002-2004.

Judging from follow-up reports, audit recommendations have been implemented well in about one-third of cases, to some extent in nearly half of cases, and poorly or not at all in about one-fifth of cases. It should be noted that recommendations may have been implemented to a varying degree in the same audit. The obstacle may be that implementing recommendations would require broader organizational changes or legislative reforms or that

the agency or ministry disagrees with a recommendation. Recommendations might have also been implemented and measures taken regardless of audits, and follow-up reports do not allow a closer inspection of the effects of audits on change.

Operational efficiency

Total costs in the Performance Audit came to €5.7 million in 2006. In addition to direct costs this includes apportioned items such as rent and corporate service costs. Costs rose by 4.9% in 2006, mainly due to the adjustment of salaries. The average costs of external performance production amounted to €726 per audit day, up 5.4% compared with the year before. The adjustment of salaries was again the main reason for the increase, since the number of audit days was about the same as the year before (7,841 in 2006, 7,872 in 2005).

Personnel in the unit totalled 62 at the beginning of the year and 64 at the end of the year. Person-years totalled 62. Two employees left the unit in 2006, compared with three the year before.

The objective was to complete at least 30 audits in 2006. Performance audit fell short of this, completing a total of 27 external performances: 24 audits leading to 23 audit reports plus one reported in the annual report to Parliament, one letter, one preliminary study and one account. Performance audit also completed 14 follow-up reports.

Another objective was to complete six preliminary studies that were under way at the beginning of 2006 and to start preliminary studies on the 42 new topics in the audit plan during the year. This objective was partly achieved: the six preliminary studies were completed and the unit started preliminary studies on 34 new topics, including 28 in the original audit plan and 6 that were added during the year. Preliminary studies were not started on 14 new topics in the original audit plan, with 12 being postponed to 2007 and two being dropped from the plan.

The objective was for external perform-

PERFORMANCE AUDIT'S COSTS PER AUDIT DAY (€)				
	2003	2004	2005	2006
Direct costs	177	212	229	246
Management, development, support	79	115	136	130
Absences	61	84	95	92
Total separate costs per audit day	317	411	460	468
Change 2005-2006, %				1.9%
Change 2003-2006, %				47.6%

PERFORMANCE AUDIT RESULT AREA'S AVERAGE COSTS PER AUDIT (€)				
	2003	2004	2005	2006
Direct costs	39 501	47 178	40 822	52 187
Management, development, support	17 775	25 665	24 289	27 502
Absences	13 667	18 824	16 900	19 466
Total separate costs per audit day	70 943	91 6673	82 011	99 155
Change 2005-2006, %				20.9%
Change 2003-2006, %				39.8%

ances, i.e. audits and expert tasks, to account for at least 70% of effective working time in the unit. This objective was not achieved, since the actual figure was 62.7%. The unit spent four percentage points more time on the Office's joint activities than planned and also had to spend more time than anticipated on sector and target area monitoring, developing skills and other supporting activities.

Performance audit was fairly successful in managing schedules and costs. The objective was to conduct 80% of the audits started in 2006 within the cost framework planned in preliminary studies and to complete 80% of audits within the timetables planned on the basis of preliminary studies. Five of the audits started in 2006 were completed during the year. Of this number 80% remained within planned costs and all within planned work costs. On the other hand only 40% of the audits were completed on schedule.

Audits completed in 2006 required an average of 212 audit days. The average for the three previous years was 208 audit days (224, 223 and 178 audit days in 2003-2005). Direct costs per audit averaged €52,187. Total costs including management, development and

support as well as absences was about double this amount (€99,155). Both these figures are about 20% higher than the average in 2003-2005, mainly due to the adjustment of salaries.

Quality management

With regard to quality and quality management the objective in the operational plan was to perform all audits according to the instructions that have been issued for performance audit. This objective was achieved.

On the basis of monitoring during work supervision and follow-up evaluations, the quality of audits improved last year. This particularly concerned the harmonization of reporting practices and the management of time and costs. The interpretation of instructions was also harmonized. In planning and supervising audits, attention still needs to be paid to timetables, the focusing of audits and particularly the precise defining of audit topics.

Measures aimed at improving quality management continued last year. The revision of the performance audit instructions began in 2006 and the new instructions will

be introduced in 2007. The systematic evaluation of the quality of completed audits also began in 2006. With the development of electronic document management the transparency of audits' key information sources was improved and routine work stages during the audit process were speeded up.

Development

Performance audit made fairly good progress in development projects. In the early part of the year the unit's strategy to develop the audit process was unveiled and a number of measures were taken to implement the strategy. A key development project was the revision of the performance audit instructions. This proceeded according to plan and a first draft was finished at the end of the year. A project to develop effectiveness audit that began in 2005 continued last year with three pilot projects. Reports will be submitted on these in 2007. To improve the focusing of audit activities a study was conducted regarding the focusing of performance audit pertaining to state grants to local authorities and related functions. The unit spent 529 person-days or 4.2% of effective working time on personnel development. This was in line with the objective (4.0%). The development of the planning system, which was also in the operational plan, had to be postponed until 2007 because of the revision of the Office's operating strategy.

The objective for human resource management was to survey competence and prepare personal development plans for all the

unit's personnel. The competence survey was postponed because the Office as a whole began development work in this area

by defining areas of competence. This work will be concluded in the first half of 2007. Personal objective and development discussions were conducted with all employees, and these also looked at the need to develop skills and ways to go about this.

An average of 13.7 person-days per person-year was spent on personnel development (2005 10.7, 2004 9.4), including 7.8 person-days for training and 5.9 person-days for other personnel development. Training sessions were arranged for the whole unit on surveys, the presentation and interpretation of statistical information, the proper use of language, the NETRA online reporting service and quality control, among other things. Visits were arranged to the City of Helsinki Audit Department and the Swedish National Audit Office.

Complaints and abuses

According to section 16 of the Act on the State Audit Office, state authorities must immediately report any abuse of their funds or property to the National Audit Office. In 2005 state agencies and enterprises submitted 28 such reports (2004 34). 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 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 Office has monitored and investigated abuses in administration and their effects on the state economy as well as measures aimed at preventing abuses. The goal is to prevent problems, errors and abuses through audit means by contacting authorities, requiring corrective measures and initiating audits if necessary.

The Office received 37 complaints regarding the state's financial management (2005 45, 2004 49) and handled 42 complaints during the year (2005 53, 2004 43). Complaints were submitted by private citizens and organizations, in whose opinion a body falling within the Office's audit mandate has acted improperly. A few complaints led to audits concerning a particular subject.

3 Financial statements with notes

3.1 Financial statements

Compliance with the budget

Section, item, account number and name	Accounts 2005	Budget 2006 (incl. sup.)	Accounts 2006
12. Miscellaneous income	20 750.00	0	0.00
12.39.04 Cancelled debts and transferred funds	20 750.00	0	0.00
Total budget income accounts	20 750.00	0	0.00

Main division, item, account number, name and type of appropriation	Accounts 2005	Budget 2006 (incl. sup.)	Budget 2006 appropriations Used in 2006
21. Parliament			
21.40. State Audit Office	11 393 591.14	12 521 000.00	10 967 020.20
21.40.19 State Audit Office's VAT expenses	397 591.14	428 000.00	402 398.19
21.40.21 State Audit Office's operating costs (2-year trans.)	10 996 000.00	12 093 000.00	10 564 622.01
28. Ministry of Finance's administrative sector	0.00	20 750.00	20 750.00
28.80.24 Rehabilitation and occupational well-being support (2-year trans.)	0.00	20 750.00	20 750.00
Total expenditure accounts	11 393 591.14	12 541 750.00	10 987 770.20

Comparison Accounts - Budget	Compliance %
0.00	0
0.00	0
0.00	0

carried forward to next year	Accounts 2006	Comparison Accounts - Budget	Supplementary information concerning appropriations carried forward			
			Carried forward from previous years	Available for use in 2006	Use in 2006 (excl. cancellations)	Carried forward to next year
1 528 377.99	12 495 398.19		1 199 455.78	13 292 455.78	11 764 077.79	1 528 377.99
0.00	402 398.19	25 601.81	0.00	0.00	0.00	0.00
1 528 377.99	12 093 000.00	0.00	1 199 455.78	13 292 455.78	11 764 077.79	1 528 377.99
0.00	20 750.00	0.00	0.00	20 750.00	20 750.00	0.00
0.00	20 750.00	0.00	0.00	20 750.00	20 750.00	0.00
1 528 377.99	12 516 148.19		1 199 455.78	13 313 205.78	11 784 827.79	1 528 377.99

Statement of Income and Expenses

	1.1.2006–31.12.2006		1.1.2005–31.12.2005	
OPERATIONAL INCOME				
Other operational income	<u>1 255.00</u>	1 255.00	<u>129.00</u>	129.00
OPERATIONAL EXPENSES				
Materials, supplies and goods:				
Purchases during the year	145 018.40		187 285.88	
Personnel expenses	9 438 401.80		8 594 222.64	
Rents	908 417.44		916 130.13	
Purchased services	970 798.85		909 709.79	
Other expenses	304 822.47		315 115.53	
Depreciation	<u>120 339.48</u>	<u>11 887 798.44</u>	<u>133 305.09</u>	<u>11 055 769.06</u>
DEFICIT I		-11 886 543.44		-11 055 640.06
INCOME FROM TAXES AND COMPULSORY CHARGES				
VAT paid	<u>-402 398.19</u>	<u>-402 398.19</u>	<u>-397 591.14</u>	<u>-397 591.14</u>
DEFICIT FOR THE YEAR		<u>-12 288 941.63</u>		<u>-11 453 231.20</u>

Balance Sheet

	31.12.2006		31.12.2005	
ASSETS				
FIXED ASSETS AND OTHER LONG-TERM INVESTMENTS				
INTANGIBLE ASSETS				
Intangible rights	15 112.84		16 086.28	
Other long-term expenditure	<u>2 830.75</u>	17 943.59	<u>4 282.79</u>	20 369.07
TANGIBLE ASSETS				
Machinery and equipment	202 155.20		156 586.90	
Furnishings	<u>5 460.82</u>	<u>207 616.02</u>	<u>8 448.54</u>	<u>165 035.44</u>
SECURITIES AND OTHER LONG-TERM INVESTMENTS				
		225 559.61		185 404.51
INVENTORIES AND FINANCIAL ASSETS				
CURRENT RECEIVABLES				
Other current receivables	<u>1 142.83</u>	1 142.83	<u>26.33</u>	26.33
CASH, BANK RECEIVABLES AND OTHER FINANCIAL ASSETS				
Cash accounts	<u>24.95</u>	<u>24.95</u>	<u>266.95</u>	<u>266.95</u>
TOTAL INVENTORIES AND FINANCIAL ASSETS				
		<u>1 167.78</u>		<u>293.28</u>
TOTAL ASSETS				
		<u>226 727.39</u>		<u>185 697.79</u>
EQUITY AND LIABILITIES				
EQUITY				
STATE'S EQUITY				
State's equity 1.1.1998	-819 653.02		-819 653.02	
Change in previous years	-612 470.93		-330 995.19	
Equity transfers	11 981 702.82		11 171 755.46	
Deficit for the year	<u>-12 288 941.63</u>	-1 739 362,76	<u>-11 453 231.20</u>	-1 432 123.95
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	121 501.16		72 068.48	
Inter-agency transfers	305 949.02		221 082.77	
Payable items	219 735.73		147 637.00	
Accrued expenses	<u>1 318 904.24</u>	<u>1 966 090,15</u>	<u>1 177 033.49</u>	<u>1 617 821.74</u>
TOTAL LIABILITIES				
		<u>1 966 090,15</u>		<u>1 617 821.74</u>
TOTAL EQUITY AND LIABILITIES				
		<u>226 727,39</u>		<u>185 697.79</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, performance-based items, 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**

	2006	2005
Personnel expenses	7 640 781.40	6 830 406.72
Salaries and fees	7 359 188.66	6 689 900.00
Performance-based items	162 722.00	0.00
Change in holiday pay liabilities	118 870.74	140 506.44
Side costs	1 797 620.40	1 763 815.92
Pension expenses	1 454 328.19	1 268 852.23
Other personnel expenses	343 292.21	494 963.69
Total	9 438 401.80	8 594 222.64
Management's salaries and fees ¹⁾ , incl.	480 887.36	502 328,51
- Performance-based items	7 692.00	0,00
Fringe benefits	139 832.70	142 432.20
Management	5 820.00	6 450.00
Other personnel	134 012.70	135 982.20

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	33.33	0
119 Advance payments and work in progress				
1191 Unfinished acquisitions of intangible assets		-		
Tangible assets				
125 - 126 Machinery and equipment				
1250 Cars and other road vehicles	straight-line	7	14.29	0
1255 Computers hardware and accessories	straight-line	3	33.33	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 1.1.2006	259 002.83	32 613.81	291 616.64
Increases	6 619.00	3 627.00	10 246.00
Decreases			0.00
Acquisition cost 31.12.2006	265 621.83	36 240.81	301 862.62
Accumulated depreciation 1.1.2006	242 916.55	28 331.02	271 247.57
Accumulated depreciation difference			0.00
Depreciation according to plan during the year	7 592.44	5 079.04	12 671.48
Depreciation not according to plan during the year			
Accumulated depreciation 31.12.2006	250 508.99	33 410.06	283 919.05
Appreciation			
Book value 31.12.2006	15 112.84	2 830.75	17 943.59

FIXED ASSETS	Tangible assets		
	Machinery equipment	Furnishings	Total
Acquisition cost 1.1.2006	878 554.98	73 936.53	952 491.51
Increases	149 101.04	1 147.54	150 248.58
Decreases	24 988.99	3 639.25	28 628.24
Acquisition cost 31.12.2006	1 002 667.03	71 444.82	1 074 111.85
Accumulated depreciation 1.1.2006	721 968.08	65 487.99	787 456.07
Accumulated depreciation difference	24 988.99	3 639.25	28 628.24
Depreciation according to plan during the year	103 532.74	4 135.26	107 668.00
Depreciation not according to plan during the year			
Accumulated depreciation 31.12.2006	800 511.83	65 984.00	866 495.83
Appreciation			
Book value 31.12.2006	202 155.20	5 460.82	207 616.02

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 loans any 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**

31.12.2006	Fixed-interest Less than 1 year	Total
Financial assets		
Cash, bank receivables and other financial assets	24.95	24.95
Total	24.95	24.95

The Office does not have any financial 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, state guarantees or other commitments that were outstanding at the end of the year.

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**BREAKDOWN AND DURATION OF LIABILITIES**

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

NOTE 17 SUPPLEMENTARY INFORMATION NEEDED TO GIVE CORRECT AND ADEQUATE INFORMATION

Correct and adequate 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 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 Office's finances and activities, to protect the funds and assets that are under the Office's control and to provide correct and adequate information on the Office's finances and activities.

The state of internal control in 2006 was evaluated by comparing it with the Government Controller-General's recommendation and the evaluation framework included in the recommendation. According to the evaluation the Office's internal control and risk management meet requirements except when it comes to systematically recognizing and assessing risks.

In 2007 the Office will continue to improve risk management by developing risk assessment and documentation.

The annual accounts were approved in Helsinki on 12 March 2007.



Tuomas Pöysti
Auditor General



Esa Tammelin
Director

THE OFFICE'S MANAGEMENT IN 2006



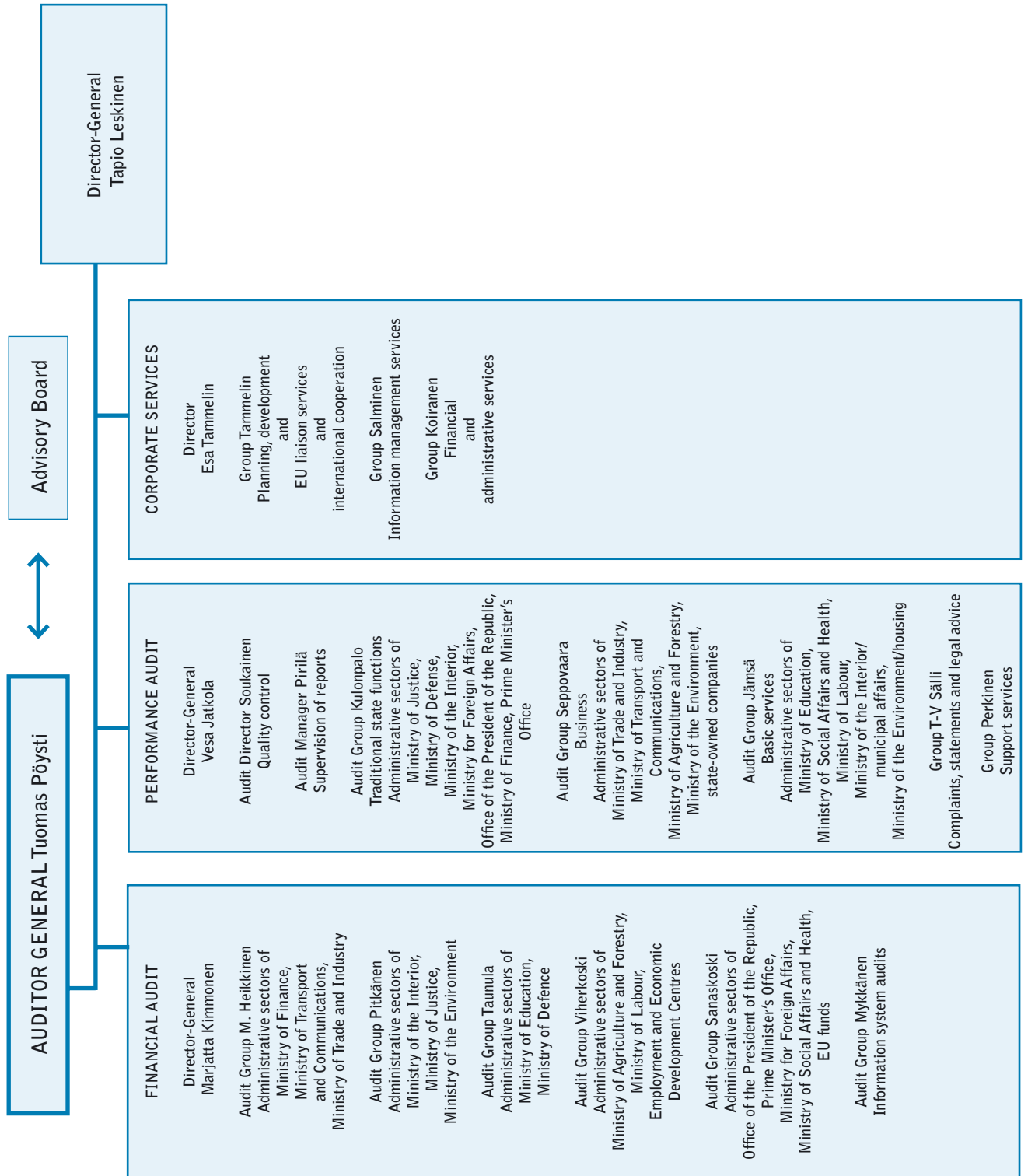
Director-General
Vesa Jatkola

Auditor General
Tapio Leskinen

Director-General
Marjatta Kimmonen

Director
Esa Tammelin

APPENDIX 1 • ORGANIZATION AND DIVISION OF TASKS



APPENDIX 2 • COMPLETED PERFORMANCES IN 2006

Financial audit

OFFICE OF THE PRESIDENT OF THE REPUBLIC Office of the President of the Republic	205/53/05	MINISTRY OF DEFENCE'S ADMINISTRATIVE SECTOR Ministry of Defence	228/53/05
		Defence Forces	229/53/05
		Defence Administration Building Department	230/53/05
PRIME MINISTER'S OFFICE Prime Minister's Office	206/53/05	MINISTRY OF FINANCE'S ADMINISTRATIVE SECTOR Ministry of Finance	231/53/05
MINISTRY FOR FOREIGN AFFAIRS' ADMINISTRATIVE SECTOR Ministry for Foreign Affairs	207/53/05	Government Institute for Economic Research	232/53/05
		State Treasury	233/53/05
		National Board of Taxation	234/53/05
		Customs Service	235/53/05
		Central Statistical Office	236/53/05
MINISTRY OF JUSTICE'S ADMINISTRATIVE SECTOR Ministry of Justice	208/53/05	MINISTRY OF EDUCATION'S ADMINISTRATIVE SECTOR Ministry of Education	237/53/05
Criminal Sanction Agency	209/53/05	National Board of Education	238/53/05
MINISTRY OF THE INTERIOR'S ADMINISTRATIVE SECTOR Ministry of the Interior	210/53/05	University of Helsinki	239/53/05
Directorate of Immigration	211/53/05	University of Joensuu	240/53/05
State Provincial Office of Åland	212/53/05	University of Jyväskylä	241/53/05
State Provincial Office of Southern Finland	213/53/05	University of Kuopio	242/53/05
State Provincial Office of Eastern Finland	214/53/05	University of Lapland	243/53/05
State Provincial Office of Lapland	215/53/05	University of Oulu	244/53/05
State Provincial Office of Western Finland	216/53/05	University of Tampere	245/53/05
State Provincial Office of Oulu	217/53/05	University of Turku	246/53/05
Population Register Centre	218/53/05	University of Vaasa	247/53/05
Helsinki Police Department	219/53/05	Åbo Akademi University	248/53/05
Central Criminal Investigation Police	220/53/05	Helsinki University of Technology	249/53/05
Mobile Police	221/53/05	Lappeenranta University of Technology	250/53/05
Security Police	222/53/05	Tampere University of Technology	251/53/05
Police Technology Centre	223/53/05	Helsinki School of Economics and Business Administration	252/53/05
Police School	224/53/05	Swedish School of Economics and Business Administration	253/53/05
Police College of Finland	225/53/05	Turku School of Economics and Business Administration	254/53/05
Emergency Services Institute	226/53/05	Art Academy	255/53/05
Border Guard	227/53/05		

Sibelius Academy	256/53/05	Geological Survey of Finland	283/53/05
University of Industrial Art and Design	257/53/05	Technical Research Centre of Finland	284/53/05
Theatre Academy	258/53/05	Safety Technology Authority	285/53/05
National Archives	259/53/05	Centre for Metrology and Accreditation	286/53/05
Academy of Finland	260/53/05	Technology Development Centre	287/53/05
National Art Gallery	261/53/05	Consumer Agency	288/53/05
National Board of Antiquities	262/53/05	National Consumer Research Centre	289/53/05
Suomenlinna Administrative Board	263/53/05	Consumer Complaint Board	290/53/05
MINISTRY OF AGRICULTURE AND FORESTRY'S ADMINISTRATIVE SECTOR		Office of Free Competition	291/53/05
Ministry of Agriculture and Forestry	264/53/05	Finnish Tourist Board	292/53/05
Information Centre of the Ministry of Agriculture and Forestry	265/53/05	Energy Market Authority	293/53/05
Finnish National Centre for Agricultural Research	266/53/05	Employment and Economic Development Centre for South Ostrobothnia	305/53/05
Plant Production Inspection Centre	267/53/05	Employment and Economic Development Centre for South Savo	306/53/05
Finnish Forest Research Institution	268/53/05	Employment and Economic Development Centre for Häme	307/53/05
Finnish Game and Fisheries Research Institution	269/53/05	Employment and Economic Development Centre for South-eastern Finland	308/53/05
National Board of Survey	270/53/05	Employment and Economic Development Centre for Kainuu	309/53/05
Finnish Geodetic Institute	271/53/05	Employment and Economic Development Centre for Central Finland	310/53/05
National Veterinary and Food Research Institute	272/53/05	Employment and Economic Development Centre for Lapland	311/53/05
MINISTRY OF TRANSPORT AND COMMUNICATIONS' ADMINISTRATIVE SECTOR		Employment and Economic Development Centre for Pirkanmaa	312/53/05
Ministry of Transport and Communications	273/53/05	Employment and Economic Development Centre for Ostrobothnia	313/53/05
Motor Vehicle Administration	274/53/05	Employment and Economic Development Centre for North Karelia	314/53/05
Finnish National Road Administration	275/53/05	Employment and Economic Development Centre for Northern Ostrobothnia	315/53/05
National Board of Navigation	276/53/05	Employment and Economic Development Centre for North Savo	316/53/05
Finnish Rail Administration	277/53/05	Employment and Economic Development Centre for Satakunta	317/53/05
Finnish Communications Regulatory Authority	278/53/05		
Finnish Meteorological Institution	279/53/05		
Institution of Marine Research	280/53/05		
MINISTRY OF TRADE AND INDUSTRY'S ADMINISTRATIVE SECTOR			
Ministry of Trade and Industry	281/53/05		
National Board of Patents and Registration	282/53/05		

Employment and Economic
Development Centre for Uusimaa 318/53/05
Employment and Economic
Development Centre for
Varsinais-Suomi 319/53/05

MINISTRY OF SOCIAL AFFAIRS AND
MINISTRY OF SOCIAL AFFAIRS AND
HEALTH'S ADMINISTRATIVE SECTOR
Ministry of Social Affairs
and Health 294/53/05
National Research and
Development Centre for
Welfare and Health 295/53/05
Insurance Supervision
Authority 296/53/05
National Public Health Institute 297/53/05
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