

**Entry into force and validity:**

From 13 September 2024 until further notice

Information on amendments:

These guidelines repeal and replace the complaints management guidelines issued on 2 November 2022 (D/722/03.04.00/2022).

Competence:

No specific provision for competence

Unit where the guidelines are available:

National Audit Office of Finland, Registry (email: kirjaamo@vtv.fi)

Unit where further information is available:

National Audit Office of Finland, Complaints and reports on irregularities; up-to-date contact information

Guidelines of the National Audit Office on submitting and processing of administrative complaints

1 Legislative basis

Section 90, subsection 2 of the Constitution of Finland states that, for the purpose of auditing State finances and compliance with the State budget, there shall be an independent National Audit Office (hereafter also *NAOF*) in connection with Parliament. Under section 1, subsection 2 of the Act on the National Audit Office (676/2000), the NAOF audits the lawfulness and appropriateness of the management of central government finances as well as compliance with the state budget. The entities audited by the National Audit Office are regulated by:

- 1) section 2 of the Act on the National Audit Office,
- 2) section 1 of the Act on the Right of the National Audit Office to Audit Specific Credit Transfers between Finland and the European Communities (353/1995),
- 3) sections 3 and 4 of the Act on the Implementation of the Treaty on Stability, Coordination and Governance in the Economic and Monetary Union and on Multi-annual Budgetary Frameworks (869/2012).

The submitting of an administrative complaint (hereafter also *complaint*) is subject to the Administrative Procedure Act (434/2003; amended by act 368/2014), where more detailed provisions on administrative complaints are laid down in section 8a.

2 What can you complain about?

You can submit a complaint to the National Audit Office about

- the lawfulness of the management of central government finances or compliance with the state budget and non-compliance with the related obligations in an entity audited by the National Audit Office,
- state-controlled companies in the following matters:
 - the lawfulness of the state's ownership steering and ownership policy and other issues related to the lawfulness of the management of central government finances in the companies and their steering,
 - issues concerning the exercise of state ownership control.

Whose activities can you complain about?

You can submit a complaint with the National Audit Office on

- ministries or government agencies and institutions,
- actors carrying out public administrative tasks with state funding (e.g. associations governed by public law and limited liability companies carrying out public administrative tasks),
- unincorporated state enterprises and state funds,
- recipients of government grants and other financial support,
- state-controlled companies,
- transfers of funds between Finland and the European Union.

Whose activities can you not complain about?

You cannot submit a complaint to the National Audit Office about

- Parliament or the funds under its responsibility,
- the Bank of Finland,
- the Social Insurance Institution of Finland,
- municipalities,
- government authorities in other countries,
- international organisations,
- private individuals (however, you can submit a complaint about an individual public official in relation to the performance of their official duties).

The National Audit Office does not investigate a complaint about

- matters that are outside the NAOF's purview,
- matters that are more than two years old unless there are specific reasons for carrying out an investigation,
- matters that are being processed by a court of law or another government authority,
- matters in which an appeal is pending or that may be appealed against,
- anonymous complaints unless there are specific reasons for carrying out an investigation.

Contacts concerning the following matters are not processed as complaints:

- appropriateness of activities falling under the scope of the National Audit Office's auditing right,
- appropriateness of the state's financial management, political decision-making and the preparations related to them.

The National Audit Office may transfer a complaint or contact to the competent authority under section 21 of the Administrative Procedure Act or leave the complaint uninvestigated if the processing of the complaint or contact is outside the NAOF's purview. The National Audit Office will notify the complainant of the transfer.

3 How to submit a complaint?

A complaint can be submitted in writing as a free-form email or letter to the Registry of the National Audit Office. A complaint can be submitted by anyone. A complaint is often made about a matter concerning oneself, but it is also possible to file a complaint about a matter concerning someone else. A complaint can be submitted in Finnish or Swedish, or for a special reason, in English. The complaint is addressed to the National Audit Office.

The complaint must contain the following information:

- what procedure (e.g. decision) the complaint concerns,
- on what grounds the complainant considers the procedure to be unlawful/incorrect,
- If possible, when the complained procedure or neglect took place.

In addition, it is recommended that, in the complaint, the complainant should:

- indicate the complainant's name, address, email address and telephone number,
- give their consent to electronic service in the matter, in which case the National Audit Office can send the complainant documents related to the matter by email,
- indicate the public authority or organisation criticised by the complainant,
- indicate whether the matter is pending before a court of law, a board of appeals or another oversight authority,
- attach copies of decisions and other documents related to the matter if they are in the complainant's possession.

The personal data of the complainant may be ordered to be kept secret on the basis of section 24, subsection 1, paragraph 15 of the Act on the Openness of Government Activities. The disclosure of the complainant's identity may affect people's willingness to submit complaints, which may result in a matter not being reported, for example, in fear of retaliation. According to the National Audit Office's assessment, the complainant's identity is not ordered to be kept secret if the complainant has submitted a complaint that contains false accusations or that has otherwise been made with the aim of causing harm.

4 Where is the complaint submitted to?

A complaint should be submitted either by email or letter to the Registry of the National Audit Office. Documents of security classification level I, II or III must not be submitted electronically.

A complaint can also be delivered in paper form by post or in person to the National Audit Office at Porkkalankatu 1, Helsinki (Mon–Fri 9–15), where the documents are left at the reception desk in the entrance lobby on the ground floor. When delivering documents of classification level I, II or III, the receipt of these documents must be separately agreed with the Registry of the National Audit Office.

A complaint may be registered by the NAOF's officials on the basis of an oral contact if the complainant is unable to submit the complaint in writing because of their disability or state of health or other comparable reason.

National Audit Office
 Postal address: P. O. Box 1119, FI-00101 Helsinki
 Visiting address: Porkkalankatu 1, 00180 Helsinki
 Registry's email address: kirjaamo@vtv.fi
 More information: <https://www.vtv.fi/naof/complaints-and-irregularities>

5 Recording and data protection principles in the processing of complaints

When a complaint is delivered to the National Audit Office electronically, by post, or in person, the staff of the National Audit Office's Registry record the received document in the National Audit Office's register. The case is assigned a register number. The case handlers and the official responsible for the processing of the matter are also entered in the register. A person who has submitted a complaint electronically is sent an acknowledgement of the receipt of the complaint.

Under section 12 of the Constitution of Finland, documents and recordings in the possession of the authorities are public, unless their publication has for compelling reasons been specifically restricted by an act. Public access to documents is restricted by the secrecy grounds specified in the law, such as the right to privacy, which is protected the Constitution of Finland (section 10, subsection 1).

Complaint documents and any documents obtained for the investigation of the complaint are subject to the Act on the Openness of Government Activities (621/1999), which specifies the public access to and secrecy of documents in greater detail. The aim of the Act is to increase the transparency of the activities of public authorities, and therefore documents related to complaints are, as a rule, public. Depending on the situation, the confidentiality of complaint documents may also be based on a provision in special legislation.

When processing complaints, the National Audit Office collects both personal data and other types of information. The processing of personal data is subject to the Data Protection Act (1050/2018), which specifies and supplements the national application of [the General Data Protection Regulation \(GDPR, 2016/679\) of the European Union](#).

Under the GDPR, the data subject is entitled to access their data under the conditions laid down in the GDPR and the Data Protection Act. The data subject is also entitled to require the controller to rectify, without undue delay, any inaccurate or incorrect personal data on them. The possibility of submitting a request for data checking or rectification is set out in the National Audit Office's privacy statement on the register for complaints and reports on irregularities.

More detailed information on the data entered in the register, public access to the data, disclosure of the data, and the rights of the data subject is contained in the privacy statement, which is available from the NAOF's Registry (tel. +358 (0)9 432 5809, email: kirjaamo@vtv.fi), and the NAOF's website (<https://www.vtv.fi/>).

6 How does the National Audit Office investigate complaints?

If, on the basis of the complaint, there are reasons to suspect that the subject of the complaint has acted unlawfully or neglected their duties, the National Audit Office will investigate the matters raised in the complaint and decide the case. If necessary, the National Audit Office can also decide to conduct a separate audit on account of the complaint or to take other corresponding measures.

In order for the complaint to be resolved, the public official preparing the matter familiarises themselves with the matter, and the National Audit Office then decides on the measures required to investigate the matter. Under the Constitution of Finland and the Act on the National Audit Office, the NAOF has extensive rights of access to information on the entities audited by it. Once the matter has been investigated adequately, the National Audit Office will hear the subject of the complaint.

When a complaint is investigated, the National Audit Office's right to access information does not override the right not to incriminate oneself or the right not to assist in the establishment of one's own guilt (*protection against self-incrimination*). In a situation where a public official is suspected of having committed an offence, they have the right not to assist in the establishment of their guilt.

The complainant, the subject of the complaint, and the actors requested to submit opinions are notified of the decision made in the case.

Complaints are investigated at the National Audit Office free of charge.

7 What are the consequences of a complaint?

In its decision on a complaint, the National Audit Office may

- state that the subject of the complaint has acted appropriately,
- express its opinion on a lawful procedure, particularly in an ambiguous case,
- draw the attention of the subject of the complaint to the requirements of good governance,
- issue a caution to the subject of the complaint.

If the act, according to the National Audit Office's assessment, on the basis of its nature or gravity, gives rise to the initiation of proceedings laid down in another act, the NAOF will refer the matter to the authority that is competent in those proceedings. For example, if the National Audit Office assesses that an offence may be involved, the NAOF will report the suspected offence. In this case, the National Audit Office will no longer process the complaint.

When processing a complaint, the National Audit Office cannot

- change or revoke decisions made by public authorities or courts of law,
- order damages to be paid,
- provide legal or financial advice,
- act as a conciliator in legal or administrative disputes between the central government, or another entity under its control, and another actor.

8 Entry into force of the complaints management guidelines

These complaints management guidelines enter into force on 13 September 2024. These guidelines replace the complaints management guidelines issued on 2 November 2022 (D/722/03.04.00/2022).

Helsinki, 13 September 2024

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