



**Audit and oversight plan of the
National Audit Office 2025–2028**

Audit and oversight plan of the National Audit Office

According to section 3 of the Act on the National Audit Office (676/2000), audit activities shall be based on an audit plan adopted by the National Audit Office. The National Audit Office has today adopted an audit and oversight plan for 2025–2028. The plan includes a description of the basic premises of the activities as well as of the audits and key monitoring and oversight activities to be carried out during the planning period.

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1 Description of the operating environment

1.1 Basic premises of the activities

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

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

The NAOF's audit and oversight activities

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

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

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

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

1.2 Legal basis of the audit and oversight activities

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

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

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

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

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

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

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

2 Audit topics

The National Audit Office performs its audit task by conducting financial audits, performance audits, compliance audits, and fiscal policy audits. The above audit types and audit methods can also be combined in audits. The NAOF selects an audit topic on the basis of its significance to central government finances and the risks to cost-effectiveness or legality identified in the topic.

2.1 Performance, compliance and fiscal policy audits

New audit topics for the planning period 2025–2028 (20)

- Development of digitalisation in the administrative sector of the Ministry of Justice
- Preparation and decision-making related to NATO
- Police licence administration
- Partnerships of the Finnish Defence Forces
- Steering of contract fire brigade activities
- Promoting building repair and renovation
- Reform of general upper secondary education
- System of central government transfers to museums and performing arts institutions
- Use of service vouchers and temporary agency workers in the wellbeing services counties, the City of Helsinki and the HUS area
- Impacts of business subsidies (case study)
- Allocation of R&D funding granted by Business Finland
- Funding base for security of supply
- Use of AI in the central government
- Control tasks of the Finnish Customs
- Wellbeing at work among central government staff

- Budgeting procedures for wages and salaries
- Concentration of government grants
- Compliance with the Act on Criteria for Charges Payable to the State
- Spending, revenue and structural reviews
- Audit of the Government's annual report

Topics of ongoing audits previously incorporated in the audit plan (21)

- Funding of energy solutions for the green transition
- Young people outside employment and education
- Knowledge base of climate policy
- Sustainable promotion of the fishing industry
- Eligibility for government grants
- Procurements from in-house entities
- Support for non-governmental organisations' development cooperation
- Measuring deferrable appropriations
- Prolonged legal procedures
- Anti-corruption work
- Procurements from in-house entities in wellbeing services counties
- Ownership strategies for individual special assignment companies
- Planning and monitoring of investments
- Development programmes of the Finnish Defence Forces
- Family leave system and activities of family centres
- State of cyber security management in the central government
- Cost-effectiveness of the promotion of physical activity
- Effectiveness of oral health care
- Microsimulation models used as a basis for decision-making
- Promoting road safety
- Ensuring effective logistics and transport chains

Audit topics included in the previous audit plan on which no audit has been launched (3)

- The Senate Group as the manager of central government premises and facility services
- Security of electricity supply and promoting the operation of the power system
- Informal care and family care for older people

2.2 Financial audits

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

The financial audits cover all ministries and accounting offices, which are obligated by law to prepare final accounts. In addition, the financial audits cover three off-budget central government funds, the final central government accounts, and the consolidated calculations on central government finances for 2025. In connection with the audit of the final central government accounts, the NAOF assesses whether the Government reports on the state of central and general government finances and on the operational performance in its annual report in accordance with legislation.

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

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

The NAOF also conducts the financial audits of two institutions of the Nordic Council of Ministers and the Baltic Marine Environment Protection Commission (HELCOM), as well as audits of EU funds (353/1995).

During the planning period, the NAOF will issue financial audit reports on the audits of the final central government accounts and the accounting offices' final accounts. The financial audit reports on each accounting office and the final central government accounts present the NAOF's opinions on the following issues:

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

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

3 Reporting on audit and oversight activities

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

In addition, the National Audit Office issues *the National Audit Office's Annual Report to Parliament* (Act on the National Audit Office 676/2000, section 6).

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

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

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

4 Follow-up of audits 2025–2026

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

Follow-ups of the following audits will be carried out by the end of May 2026.

Name and number of the audit report	Completion date
Implementation of the Recovery and Resilience Plan 14/2023	31 March 2025
Management and governance of the utilization of research data in health sector business 3/2022	15 April 2025
Effectiveness of the reforms of student financial aid in the 2010s 2/2022	31 May 2025
Grants awarded from the proceeds of gambling activities – Appropriateness of their management and prerequisites for effectiveness 9/2022	31 May 2025
Funding and steering of the digitalization of healthcare and social welfare 9/2023	29 August 2025
Central government's long-term service procurements 12/2023	15 October 2025
Central government debt management 12/2021; further follow-up, initial follow-up completed on 28 November 2023	1 November 2025
Legacy information systems 7/2023	28 November 2025
Work-based immigration – Effectiveness and customer orientation of the immigration administration and recruitment of foreign labour in the healthcare and social welfare sector 13/2022	1 December 2025
Renovation of the Olympic Stadium 1/2021	31 December 2025
State-owned companies of strategic interest – risk management and ensuring business continuity 8/2023	31 December 2025
Promoting the growth and competitiveness of regional trade and industry 7/2022	31 December 2025
Taxation procedures for self-assessed taxes 1/2023	31 December 2025
Financing activities of the Service Centre for Continuous Learning and Employment 15/2023	30 January 2026
The Housing Finance and Development Centre of Finland (ARA) as the housing policy implementing body 2/2023	31 January 2026
Finnfund's investment activities and risk management 3/2023	1 February 2026
Effectiveness of the public business service system 5/2023	20 April 2026
Methods of forecasting general government debt 13/2024	30 May 2026
Private forestry subsidies and compensations – Promoting wood production and safeguarding biodiversity 13/2023	31 May 2026

5 Monitoring and oversight activities

5.1 Fiscal policy monitoring and audit

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

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

5.2 Processing of complaints and reports on irregularities

The National Audit Office processes complaints submitted to it concerning compliance with the state budget or the legality of the state's financial management. It also processes reports on irregularities submitted to it by the authorities under section 16 of the Act on the National Audit Office (676/2000). In addition to the above-mentioned tasks, the function responsible for complaints and reports on irregularities is responsible for maintaining the NAOF's internal whistleblower protection channel and for receiving reports through it.

The National Audit Office prepares for processing complaints and responding to other citizen contacts according to the quantitative performance of previous years and the performance targets set in its operational and financial plan. At the same time, the function responsible for complaints and reports on irregularities will continue to be developed. In addition to ensuring the implementation of good governance, the aim is, among other things, to facilitate the use of the information obtained through the function in the monitoring of the operating environment and in audit activities and to streamline the handling processes.

5.3 Maintaining and overseeing the Finnish Transparency Register

A new task of the National Audit Office is to act as the registrar of the Finnish Transparency Register, which was introduced in 2024. The Transparency Register contains information on activities aiming to influence decision-making and its preparation, i.e. lobbying. The purpose of the Transparency Register Act (430/2023) is to supplement Finland's legislation on openness and to strengthen the principles of open government, to which Finland is committed.

The National Audit Office is the registrar of the Finnish Transparency Register. It maintains and develops the electronic register, monitors compliance with the disclosure obligation, advises and guides the actors subject to the disclosure obligation in the fulfilment of their statutory obligations, sets up an Advisory Board for the Transparency Register and reports on the operation of the Transparency Register in an annual report and in a report submitted to Parliament once during the parliamentary term.

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

The Finnish Transparency Register has an Advisory Board, which has 33 members and is tasked with monitoring the operations of the Transparency Register, taking initiatives to develop the activities, and acting as an official cooperation body for the stakeholders. The Advisory Board is also responsible for drawing up recommendations on good lobbying practice. The main task of the Advisory Board is to commit the stakeholders to the implementation and monitoring of the Act and to develop a good lobbying culture. The Advisory Board meets approximately 4 to 6 times a year.

In 2024, approximately 1,100 actors registered with the Finnish Transparency Register. The second disclosure period in the history of the Finnish Transparency Register opens on 1 January 2025. During it, all registered actors report on the lobbying activities they carried out between 1 July 2024 and 31 December 2024. Lobbying activities are reported on in the electronic online service. The Finnish Transparency Register is a public register, and all information reported to it is published in the www.transparencyregister.fi service, maintained by the NAOF. The electronic register will be completed in stages by the end of 2025, when the disclosure obligation will extend to the reporting of financial information. After that, the National Audit Office will be responsible for maintaining and developing the operations of the Register, and the total costs of the function will start to decrease.

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

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

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

The NAOF's task is to receive documents related to election campaign funding and political party funding from those subject to the disclosure obligation and to see to it that they are published without delay. In addition, the NAOF is responsible for providing timely instructions and information to the actors subject to the disclosure obligation about their statutory obligations. The NAOF also oversees the legality of election and political party funding. In performing this task, it takes control and inspection measures to verify compliance with the obligations laid down in the law. The NAOF has a purpose-built information system for the document management and the publication of disclosures.

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

The information system for election campaign and political party funding will be subject to an overall reform, which will be launched in 2025. The new updated system will be introduced in 2026 and 2027.

The content and schedule of oversight reports are governed in essential respects by the Act on Political Parties and the Act on a Candidate's Election Funding. The reports highlight the oversight findings related to compliance with the law or any shortcomings. The reports also point out any needs to amend the legislation. The results of the oversight of legality under the Act on Political Parties are reported to Parliament annually in March. In addition, the following reports will be submitted to Parliament based on the Act on a Candidate's Election Funding:

- A report on the 2024 European Parliament elections will be submitted in February 2025.
- A report on the 2025 county and municipal elections will be submitted in December 2025.
- There will be no regular elections in 2026.
- A report on the 2027 parliamentary elections will be submitted in December 2027.
- There will be no regular elections in 2028.

Appendix 1: Fiscal policy monitoring and audit plan 2025–2028

Fiscal policy monitoring

The ultimate goal of fiscal policy monitoring is to ensure that fiscal policy promotes sustainable public finances and that its preparation provides good prerequisites for decision-making. The monitoring focuses on the setting of fiscal policy targets and on assessing compliance with fiscal rules and achievement of the targets set. It also aims to verify the reliability of the forecasts used in fiscal policy-making. Another goal is to promote rules that are transparent and easy to understand. The independent fiscal policy monitoring task is governed by the Fiscal Policy Act (869/2012), the Government Decree on the General Government Fiscal Plan (120/2014), Regulation (EU) 2024/1263 of the European Parliament and of the Council, the European Union Budgetary Framework Directive (2011/85/EU), and Regulation (EU) 473/2013 of the European Parliament and of the Council.

The monitoring focuses primarily on statutory duties. As part of its monitoring duties, the National Audit Office issues public assessments of and opinions on the achievement of fiscal policy targets, compliance with fiscal rules, impacts of the measures taken, and reliability of the forecasts of the Ministry of Finance. The main findings of the fiscal policy monitoring are reported twice a year: in spring / early summer and at the end of the year. The report published at the end of the year is submitted to Parliament as a separate report. In 2026, a combined fiscal policy monitoring and audit report will be submitted to Parliament on the observations concerning the entire parliamentary term.

In addition, the fiscal policy monitoring function conducts analyses of different topics and reports on their results in separate monitoring reports or working papers. In 2025, the function will continue the study launched in 2024 to analyse the fiscal measures taken in 2020–2022 due to the COVID-19 pandemic to support the economy. The analysis will focus on the allocation and timing of the measures and the appropriateness of their size.

From 2024 onwards, the implementation of regular monitoring will be significantly influenced by the reformed EU fiscal framework. The fiscal policy monitoring function will assess compliance with the net expenditure path, which is part of the framework and based on the debt sustainability analysis. In a manner to be later specified in national legislation, the monitoring will also be targeted at the assumptions on which Finland's medium-term plan is based. In 2025, the function will assess the Finland-related assumptions and projections included in the Commission's debt sustainability analysis in essential respects.

In addition to the regular reports, the fiscal policy monitoring function prepares statements to Parliament according to an established practice when Parliament is discussing the General Government Fiscal Plan and the budget proposal for the coming year. The fiscal policy monitoring function also participates in the expert discussion on fiscal policy, for example by organising seminars and through blog posts and research publications. In early 2025, the function will organise a seminar for its stakeholders on the theme of the new EU fiscal framework.

Expert networks are utilised in the activities. The key stakeholders include the Economic Policy Council, the Ministry of Finance, the Bank of Finland, and Statistics Finland, which also participate in the meeting of a group of fiscal experts organised annually by the fiscal policy monitoring function.

The function will continue to develop the content of its activities and strengthen its analysis methods. A key development project is the construction of a comprehensive analysis framework for general government finances. The aim is to introduce the tool in 2025 to support the regular assessment tasks. The framework will serve, for example, the monitoring of compliance with fiscal rules, the assessment of the adequacy of corrective measures, and the assessment of the reliability of forecasts. Before the analysis framework is introduced, the usability and effectiveness of the process will be ensured by adequate documentation, for example. The development of the methodology and calculation process will continue after the introduction to further improve the usability of the tool.

In 2024, the function started to build a user interface for financial information and a visual figure database with an external partner (Robonomist). The user interface provides a channel for efficient utilisation and further processing of the source data needed in monitoring and reporting. The fiscal policy monitoring function will continue to publish the business cycle heatmap and the composite indicator derived from it, i.e. the alternative way it has developed to measure the business cycle, on a regular basis (monthly) and to utilise them (incl. forecast) in its regular reporting. A similar tool will also be developed for analysing the business cycle in other EU countries (EU heatmap).

In 2025, the public web pages of the fiscal policy monitoring function will be reformed, which will also contribute to the building of a separate identity for the function. At the same time, the production of interactive financial information content on the internal and external pages will be promoted within the scope of the digital development programme.

Internal training will continue to be provided to expand and deepen the competence of the staff in the assessment tasks included in fiscal policy monitoring as well as the tool proficiency essential for the tasks. A competence assessment related to the tasks of fiscal policy monitoring and audit will be carried out during the year.

The function also engages actively in expert cooperation in international networks of independent fiscal institutions (IFIs). At present, the active cooperation networks are the Network of EU IFIs, the Commission-led EU Network of IFIs (EUNIFI), the OECD-led Working Party of PBO and IFIs, and the IFI network of the Baltic and Nordic countries. International cooperation also takes place at the initiative of the European System of Central Banks and the European Fiscal Board.

Fiscal policy audit

Fiscal policy audit is part of the external audit task that is assigned to the National Audit Office by law and that is subject to the international ISSAI audit standards. The manual for fiscal policy audit will be updated in 2025 as part of the update of the NAOF's audit manuals.

Fiscal policy audits are targeted at the preparation, information base, and steering instruments of fiscal policy. The themes of fiscal policy audits are, in principle, non-recurring, whereas fiscal policy monitoring involves continuous monitoring and reporting on largely established assessment areas. Fiscal policy audit supports fiscal policy monitoring: audit findings may raise issues that will then be monitored as part of the fiscal policy monitoring. On the other hand, audits can complement the oversight function and approach the risks identified in the oversight work through audit procedures. The National Audit Office chairs the Network on Fiscal Policy Audit, operating under the Contact Committee of the Supreme Audit Institutions of the European Union (EU CC), and participates actively in the Network's operations even otherwise. The experiences of other countries and topical audit data related to fiscal policy are used in the planning of the NAOF's audit topics and audit designs.

An audit combining different audit types on the climate policy information base and a fiscal policy audit on the microsimulation models used as the basis for economic policy-making will be completed in 2025. The target is to launch and publish 1–2 fiscal policy audits annually during the planning period 2025–2028.

A new fiscal policy audit to be launched in 2025 will focus on spending, revenue and structural reviews.

The regular monitoring will focus, among other things, on the implementation of the reformed national fiscal framework, the functioning of the funding model of the wellbeing services counties, and the success of economic governance. It is possible to carry out audits related to these topics during the planning period.

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Matti Okko
Director