



TASK
STATE AUDIT OFFICE
VISION
OF FINLAND
VALUES



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VISION



VALUES





THE STATE AUDIT

The State Audit Office is an independent and neutral government agency whose activities are governed by the Constitution and special legislation. In its work the State Audit Office makes use of the auditing standards of the International Organization of Supreme Audit Institutions (INTOSAI) and the related application guidelines approved by the European Union.

The State Audit Office's task is to ensure the legality of the government's financial management and compliance with the state budget. The Office audits the Council of State and ministries, state agencies, funds outside the state budget, state business enterprises, state-owned companies, recipients of state subsidies, and transfers of funds between Finland and the European Union.

OFFICE OF FINLAND

The Office produces useful and reliable information on the legality and effectiveness of the state's financial management for Parliament, the Council of State and other levels of administration. Through its audit and expert activities the Office promotes the effectiveness of state administration and makes sure that regulations are observed and that general principles of good administration and financial management are followed in the activities it audits. The Office protects citizens' and taxpayers' interests in the collection of state revenues, the use of funds and the management of assets.

The State Audit Office includes a Financial Audit unit, two Performance Audit units, an Internal Services unit and a Special unit.

Financial Audit conducts annual audits of all government agencies as well as the state's accounts. Annual audits ensure compliance with the state budget and the provision of correct and adequate information in accounts, promotes the proper arrangement of internal auditing and the application of good financial management principles, and supports the state in its control of state-owned companies.

Performance Audit produces new information on the effectiveness of administration and compliance with regulations and the principles of good administration. Performance Audit serves the information needs of Parliament, administration and citizens by evaluating the economy, efficiency and effectiveness of the management of tasks, the reliability and adequacy of information regarding results, the setting of objectives, the efficiency of control, monitoring and evaluation systems, the legality of the management of tasks, and compliance with the state budget.

TASK

Our task is to ensure the legality and effectiveness of the government's financial management and compliance with the state budget.

VISION



Our vision is to audit the state economy
with top expertise.

VALUES

The Office's values are the foundation of our activities. They guide activities and quality. They determine our image.

**The State Audit Office's
common values are:**

- **Expertise**
- **Objectivity**
- **Cooperation**
- **Courage**
- **Effectiveness**

The Office and its values depend strongly on expertise and effectiveness. Only expertise based on objectivity, cooperation and courage can lead to results. Objectivity is the cornerstone of the Office's activities.

EXPERTISE



Our vision is to audit the state economy with top expertise. Top expertise is the sum of all our skills. Top expertise is reflected in our effectiveness. We require cooperation in developing, sharing and directing our expertise. Top expertise requires specialization as well as constant learning and networking.

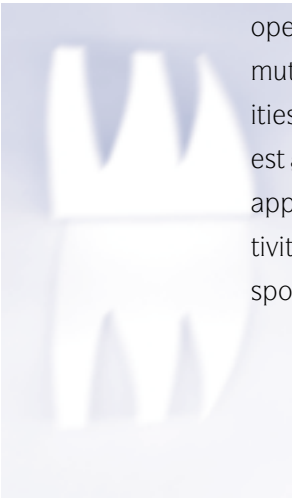
OBJECTIVITY



Objectivity is the cornerstone of our activities. It forms the basis of the Office's reliability. Objectivity means neutrality, impartiality and fairness. We react to changes in our environment, external challenges and organizational problems. We base our audit activities and decision-making on facts. Our activities and communications are open, transparent and ethical.

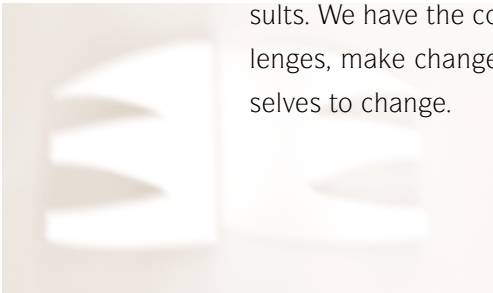
COOPERATION

Achieving common goals requires the combining of different kinds of expertise and cooperation with others. Cooperation is important in internal activities as well as audit work. Our cooperation is based on openness, respect for the individual and mutual esteem and trust. Effective activities require good cooperation with interest groups and audited organizations and appreciation of their expertise. Audit activities are transparent. Each of us is responsible for shaping the Office's image.



COURAGE

W We need courage, which is reflected in high self-esteem, professional pride, respect for colleagues and the development of activities in an increasingly challenging environment. We have the courage to exercise our authority to the full and take responsibility for our audit results. We have the courage to face challenges, make changes and commit ourselves to change.



EFFECTIVENESS

Our activities are always goal-directed, effective, high-standard and responsible. We produce value added for our customers through audits. We set concrete and realistic objectives and monitor their achievement. We focus resources on core areas of our basic activities. We promote effectiveness through the proper division of responsibility, cooperation and incentives.



