



Strategy of the National Audit Office of Finland for 2019–2023

1 Our tasks

The National Audit Office of Finland (NAOF) is an independent authority that audits central government finances, evaluates fiscal policy, and oversees election campaign and political party funding. Some of the tasks of the National Audit Office are to secure Parliament's ability to use its budgetary powers and ensure that central government finances are managed in a lawful, transparent and profitable manner. The NAOF audits central government finances and compliance with the state budget, secures transparency of election and political party funding, as well as monitors fiscal policy, aiming at sustainable and stable general government finances and understandable fiscal policy rules.

2 Values

Responsibility, transparency, objectivity, respect

Responsibility We carry out our tasks in a professional and efficient manner. We act in a manner that allows the parties participating in audits and other cooperation partners to always trust in us.

Transparency We promote transparency of administration: our audit reports and the related statements are easily accessible to anyone on our website. We justify our opinions. We explain to the audit participants the goals of our audit, the operating methods and our preliminary audit findings during the audit process.

Objectivity We examine different aspects of matters without any preconceptions. We treat everyone in a fair and equal manner. Our positions and comments are based on our audit findings.

Respect We respect all opinions, even if they differ from our views. We respect the skills of other actors and individuals. We are aware of the fact that issues and perspectives can be interpreted in multiple ways and of the fact that one can approach an issue from different angles, which do not exclude one and other.

3 Mission

We enable sustainable development of central government finances.

4 Vision

Together – sustainable future, shared knowledge.

Promise to our personnel

We at the NAOF work in teams, because together we are more. We respect each other and show our respect – no one is left alone. We cooperate not only within the NAOF but also in broader networks.

We do not stand still and wait for the world around us to change: instead, we are involved in the change and build the future. We learn and develop through encouraged experiments. We share and compare our experiences both in national and international arenas.

We utilise our varied competencies and the knowledge we have collected in a sensible manner. By sharing knowledge, we also create new knowledge.

Promise to our external stakeholders

We are cooperative, active, and willing and able to develop. We cooperate with our stakeholders. We discuss our findings and issues with our stakeholders at different organisational levels. By listening various parties and discussing with them, we are able to achieve a more comprehensive idea of the challenges, risks and opportunities involved in central government finances and their management.

We have a common goal with our stakeholders: we want central government finances to be on a sustainable foundation, to be managed in a good manner and to comply with regulations both in the short and long term. We assist the organisations that we audit in identifying development areas in their operations and learning from the decisions made.

The information we obtain during our audits is made available in a responsible way both within the NAOF and outside of it.

5 Strategic priorities and goals

Impact on society

Improved performance of central government finances

With our work, we influence the performance of central government finances by discussing issues based on our audits with the Government, other parties steering central government finances and the administration that implements the decisions. We discuss the performance of central government finances and issues that have materially promoted or hampered it, focusing on development and the future.

Improved trust in the information on which decisions are based

The preparation of political decisions, the decision-making process itself and successful implementation of the decisions require for the politicians and public servants to understand the issues being discussed in a consistent manner. For them to reach such as shared view, they require comprehensive information and an impression of the broader consequences and impact of the issue. The same applies to administrative decisions. Our audit operations ensure that the information on which decisions on central government finances and financial management are based is reliable and of good quality.

Improved trust in Finnish central government acting openly, profitably and sustainably

We do our part in ensuring that taxpayers and international parties operating with Finnish society can trust in the ability of the Finnish central government to act openly, profitably and in a financially sustainable manner. This trust promotes civil peace, taxpayers' willingness to pay taxes, wellbeing and the competitiveness of Finland.

Materiality, timeliness, and relevant topics

We audit matters that are important from the viewpoint of central government finances or that involve significant risks to central government finances

Our audits focus on central government finances. Due to our status, we have the opportunity to achieve an overall view of central government finances and financial management across all the ministries. We create an overall view by annually auditing the final central government accounts and the Government's annual report, as well as by monitoring fiscal policy. We continuously supplement our view with observations and conclusions from our other audits. We actively monitor and assess our operating environment and any changes therein, as well as identify and assess risks related to central government finances.

In the years to come, we aim to promote with our audits trust towards central government finances to ensure that the future of Finland will be financially sustainable. We also aim to ensure that the needs of future generations are considered. Our audits focus on the following perspectives: anticipation and risk management, ethical and proper management and internal control, quality of legislation, administrative reforms, digitalisation and sustainable development, as well as national implementation of the 2030 Agenda for Sustainable Development.

Our audits have wide-ranging effects

We connect the audit information to a broader context and an overall picture that also includes an international perspective. Parties other than those that participate in the audit can utilise our recommendations. We share good practices. We assist administration in better understanding systemic changes, cross-administrative phenomena and their mutual relationships. Our audits shed light on difficult and complex matters.

We are present when it is possible to influence issues

We have a good understanding of our operating environment and changes therein. Hence, we also know when and which kind of issues the NAOF should address and audit. We also know when we will be able to influence issues. We prefer to start working with our audit topics a little too early rather than too late. We are able to revise our schedules flexibly to ensure that we act at the right time when fast-paced changes take place in our operating environment. We schedule our new publications and provide audit information to our external stakeholders in a manner that offers a valuable input to the current social discussion. We also influence issues while processes are underway and address any disadvantages or development areas right away instead of waiting until the publication of our report.

Customer-oriented products and services

We have a good customer knowledge built through active interaction

We interact with the parties that utilise our audit findings, and through this interaction, we achieve a good understanding of the unique needs of those parties. Our goal is to understand our stakeholders and their operations to ensure that we can convey our audit findings in a manner that suits their needs and is interesting to them. We conduct discussions at different organisational levels, but particularly with the senior management. In the discussions with the senior management, we focus on issues that are important to them. Our good customer knowledge also guides our internal services.

We serve with a constructive, forward-looking approach

We produce audit information that can be used to improve the operations of central government. We are able to question issues and to provide new perspectives. We are able to offer audit recommendations in relation to the overall picture. We deal with our observations and recommendations in a constructive manner with all the parties participating in the audit. It is easy to utilise our audit reports and other publications: they focus on the essential and they serve to the development of the operations of central government and central government finances.

Our products are transparent, clear and offered through multiple channels

We openly and consistently offer information about our audit findings and recommendations through several channels. Our clear-cut reports are succinct and easy to understand. We avoid unnecessary use of technical terminology. We put audit findings into perspective. We develop our audit product and service portfolio to improve effectiveness, therefore shifting the focus away from reports more towards our other services. Our auditors' expertise is an important part of our service selection.

Competent personnel and high well-being at work

We are skilled professionals in the auditing of central government finances and effectiveness – we are sparring partners who understand the big picture

We are professionals in the auditing of central government finances. We are sufficiently well acquainted with the operations of the different organisations in central government to be able to discuss issues with them successfully. We have the information, skills and competencies required for auditing. As professionals, we are able to consider both the current operations and future developments to offer meaningful and valuable recommendations. We act in a fair, equal and objective manner. We maintain and cherish our audit type specific expertise, but as professionals, we are able to offer our observations, conclusions and recommendations in a manner that does not require specific knowledge of the audit type from the recipient.

We have both the vision and the ability to challenge the central government in a good way. We also study our audit observations against the outlook. We have become comprehensive experts who are able to see the big picture and understand interdependencies of its parts. We are able to discuss issues, listen to people from different positions and backgrounds, and to be heard. We are able to see what is most important and crystallize our most important messages.

We fluently work together, making the most of each other's strengths

Instead of working alone, we work together. We work in teams, following shared rules and making the most of each other's strengths, because together we are more. Our varied competencies are used in a sensible manner. We respect each other and show our respect. Our work gives us joy and a feeling of success.

Efficient shared processes and operating methods

With our processes, we have an impact on our customers

Our standardised operating methods and our ability to utilise technology allow us to edit our schedules flexibly to ensure that the NAOF acts at the correct time even if fast-paced changes take place in our operating environment. We share the same data resources, data management systems and operating methods to make our work more fluent, ensure good quality and allow us to focus on the most essential issues in terms of effectiveness.

We are able to anticipate and be flexible

We are involved in networks of different fields to listen, see and gather information and signals about the future. We select networks that will support the achievement of our effectiveness goals. Due to the active interaction with our stakeholders, we have at our disposal in due time information about important issues and their schedules. We maintain a high level of situational awareness. We plan our audits in a dynamic and controlled manner throughout the year. In the planning process, we focus on evaluating which audit topics are essential and how these topics are connected to our impact on society; the audit types are just tools used to process the audit topics.

We complement our expertise with expert networks and communities

We cooperate with a variety of external parties. We identify the key parties in terms of our goals and potential cooperation partners. We effectively utilise the expertise of our cooperation networks, because today nobody can manage alone. We recognise when it is worth combining our resources with someone else. We actively build and utilise our networks and connections with interest groups in administration.

Active builder of the future

We boldly try out new technologies and methods

To focus on effectiveness, we reform our processes and automate work stages with new technologies as much as possible. We proceed through experimentation, and encourage people to be creative and innovative when developing our operations. We are bold enough to change our course if the results of an experiment suggest that we should do so.

We invest in lifelong learning, and we offer diverse learning opportunities

Our most important resource is the people employed by the NAOF, and we manage the potential of our personnel in a sustainable manner. We create development plans to assist people in achieving their individual goals and to develop the skills and expertise we will need in the future, such as understanding of our customers, teamwork skills, project management expertise and our capacity as sparring partners. We also maintain the NAOF's audit expertise and ensure that our auditors can obtain qualifications and maintain their professional degrees.

We also engage in lifelong learning as an organisation. We assess our operations and briskly take action if we identify any development areas.

We develop ourselves together with the international network of supreme audit institutions

International ISSAI audit standards and methods form the basis of our operating instructions. We are actively involved in their development through experiments and pilot projects in areas of our choosing, whenever they promote the achievement of our effectiveness goals.