



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

1 Our duties

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. The duties of the NAOF include securing Parliament's ability to use its budgetary powers and ensuring that central government finances are managed in a lawful, transparent and effective manner. The NAOF audits central government finances and compliance with the state budget, secures the transparency of election campaign and political party funding, and monitors fiscal policy, aiming at sustainable and stable general government finances and transparent 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 participants in our audits and our other cooperation partners to always trust in us. We present our expert views transparently and separately from our audit findings.

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. During the audit process, we inform the audit participants about the goals of our audit, our operating methods and our preliminary audit findings.

Objectivity We examine issues from different perspectives without any preconceptions. We treat everyone in a fair and equal manner. Our opinions are based on our audit findings.

Respect We respect all opinions, even if they differ from ours. We respect the competence 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 another.

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 within the NAOF but have also broader cooperation.

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

We utilise our diverse competences and the knowledge we have gathered in a sensible manner. By sharing knowledge, we also create new knowledge.

Promise to our external stakeholders

We are cooperative, active, and both willing and able to develop. We cooperate with our stakeholders and have a dialogue with them at different organisational levels. By listening to various parties and discussing with them, we are able to achieve a more comprehensive understanding 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 effectively and to comply with regulations both in the short and long term. We help the organisations we audit to identify development areas in their operations and to learn 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 having a dialogue based on audit information with the Government, other parties steering the central government finances, and the administration that implements the decisions. In the dialogue, we focus on the performance of central government finances and issues that have materially promoted or hampered it and apply a constructive and forward-looking approach.

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 that politicians and public servants share an understanding of the issues discussed. Reaching a shared understanding requires comprehensive information and knowledge of the broader consequences and impacts. 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 that the Finnish central government acts openly, profitably and sustainably

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

Materiality and timeliness

The targets of our audits are either considerable from the perspective of central government finances or involve significant risks to central government finances

Our audits focus on central government finances. We have a position that enables us to get an overall view of the central government finances and financial management across all the ministries. We build an overall view by annually auditing the financial statements of the central government and the Government's annual report, and 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, our audits will aim to promote trust in 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 governance and internal control, quality of legislation, administrative reforms, digitalisation and sustainable development, and national implementation of the 2030 Agenda for Sustainable Development.

Our audits have broad significance

We link audit information to a broader context and to an overall picture including an international perspective. Our recommendations can be utilised more widely than just by the audit participants. We share good practices. We help public administration to better understand systemic changes, cross-administrative phenomena and their mutual relationships. Our audits shed light on difficult and complex matters.

We act when it is possible to have an influence

We have a good understanding of our operating environment and changes therein. Hence, we also know when and what kinds of issues the NAOF should address and audit. We also know when it is possible to have an influence. We prefer to start working with a topical issue rather a bit too soon than too late. We are able to revise our schedules flexibly to ensure that we act in a timely manner when there are rapid changes in our operating environment. We schedule our new publications and provide audit information to our external stakeholders to offer a valuable input to the current social discussion. We also exert influence while processes are underway and address any defects or development areas immediately and not only when publishing our reports.

Customer-oriented products and services

We have good customer knowledge built up 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 offer audit findings that meet their needs and are interesting to them. We have dialogues at different organisational levels, but particularly with the senior management. In our discussions with the senior management, we focus on issues that are important to them. Our good customer knowledge, built up through active interaction, also guides our internal services.

We have 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 also able to offer the right audit recommendations in view of 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 help to develop the central government operations and finances.

Our products are transparent and clear and available through multiple channels

We provide information about our audit findings and recommendations openly and consistently through multiple channels. Our clear-cut reports are succinct and easy to understand. We avoid unnecessary use of special terminology. We put audit findings into perspective. We develop our audit product and service portfolio to improve effectiveness, shifting the focus from reports 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 serve as 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 have a successful dialogue with them. We have the information, skills and competences required for auditing. As professionals, we are able to consider both the current operations and future trends to offer meaningful and valuable recommendations. We act in a fair, equal and objective manner. We maintain and take care of our expertise in the different audit types, but as professionals, we are able to offer our observations, conclusions and recommendations without requiring the other party to be familiar with our audit types.

We have both the vision and the ability to challenge the central government in a good way. We also consider our audit observations in view of the outlook. We have become experts in a wide range of subjects and are able to see the big picture, while also understanding interdependencies. We know how to have a dialogue with, listen to and be heard by people with different positions and backgrounds. We are able to identify what is essential and crystallize our most important messages.

We have smooth cooperation and make 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 diverse competences 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 practices

Our processes help us impact our customers

Our standardised operating methods and our ability to utilise technology allow us to revise our schedules flexibly to ensure that the NAOF acts in a timely manner even when there are rapid changes in our operating environment. We share the same data resources, information management, processes and operating methods, which makes our work more fluent, ensures good quality and allows us to focus on what is essential for effectiveness.

We are able to anticipate and be flexible

We are involved in networks of different fields to listen to, see and gather information and signals about the future. The networks we select support the achievement of our goals of impacting society. Thanks

to our active interaction with our stakeholders, we receive information about important issues and their schedules in good time. We maintain a comprehensive overall view. We plan our audits in a dynamic and controlled manner throughout the year. In the planning process, we focus on evaluating the importance of the audit target and how it is linked to our goal of impacting society; the different audit types are merely tools for processing the subject.

We complement our expertise with expert networks and communities

We cooperate with a variety of external parties. We identify the key parties and potential cooperation partners in terms of our goals. We utilise the expertise of our cooperation networks efficiently, because it is no longer possible to manage on your own. We know when it pays to combine our resources with those of others. We actively build and utilise our networks and our connections with stakeholders in public administration.

Active builder of the future

We boldly try out new technologies and practices

To focus on effectiveness, we reform our processes and strive to automate the different work stages by means of new technologies. We proceed through experimenting 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 continuous learning and offer diverse learning opportunities

Our most important resource is our employees, and we manage their potential in a sustainable manner. We make development plans to support our employees in achieving their individual targets and also to develop the skills and expertise we will need in the future, such as customer knowledge, teamwork skills, project management expertise and ability to serve as a sparring partner. 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 continuous 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

Our operating instructions are based on the international ISSAI audit standards and methods. We are actively involved in their development through experiments and pilot projects in selected areas, whenever they promote the achievement of our goals of impacting society.