



Audit plan 2019–2023



Audit plan 2019–2023

Audit plan of the National Audit Office

Registry no. 197/02/2018

On the basis of section 3 of the Act on the National Audit Office (676/2000), the National Audit Office has, on this date, confirmed its audit plan for 2019–2023. The National Audit Office's audit and oversight operations are based on this plan. The plan includes performance targets for 2019, as well as resource calculations and a plan on the allocation of resources during the operational and financial period 2019–2023. The audit plan is also the operational and financial plan referred to in budget legislation.

A reform of the National Audit Office's management system and operating model that started in September 2018 will have a significant impact on the operations of the NAOF during the planning period 2019–2023. Some of the future changes have been considered in this audit plan, but the work on the key reforms will not be completed until by 1 April 2019, at which time the new management system and operating model will be ready to be commissioned.

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1 Operating environment and resources

The focus in the audits and supervisory work performed by the National Audit Office lies in material risks of central government finances.

1.1 Operating environment and its risks

In addition to calculations and verified information, future phenomena that will have an effect on the audit environment and the arrangement of audit operations are also considered when assessing the operating environment and related risks.

Despite the positive national development and spending cuts, Finnish general government finances will probably show a deficit until the end of this decade. Ageing of the population and a high level of structural unemployment create pressures that will cause indebtedness to persist in the long term. Other major risks for the Finnish economy include the level of state guarantees and liabilities, and the significant interest risk related to the national debt.

Global implementation of the UN Sustainable Development Goals aims at eradication of extreme poverty and sustainable development that takes into account the environment, finances and people. All of the 17 goals are interlinked, which is challenging for the National Audit Office in terms of an audit of their national implementation. From the perspective of effectiveness of the implementation of the goals, it is important that supreme audit institutions globally promote the implementation of the goals with their audit activities.

A change of central government structures, digitalisation of administration, adopting a more networked operating culture and a simultaneous change of generation in public administration increase the risks in the operating environment of the National Audit Office. Sustainable audit operations can support the reform of administration and the structures, as well as innovation.

A phenomenon-based approach and a way of viewing things comprehensively are emphasised in the development and auditing of administration. One of our priorities is making sure that good governance is achieved during public administration reforms and changes. By means of active stakeholder and network operations, we participate in the development work without compromising the independence of our audit operations.

The audit operations respond to the information needs of our customers and stakeholders in a high-quality manner at the correct time. The National Audit Office produces timely information in the correct format and by combining the different audit types to maximise the benefits to the users of the information and society.

We respond to risks identified in the operating environment by systematically and versatilely developing the competence of our employees. By conducting audits, the NAOF strengthens citizens' trust in good governance. Expanding the mandate of the National Audit Office to the activities of the Social Insurance Institution of Finland and the Financial Supervisory Authority would allow the NAOF to adopt a more macroeconomic perspective. The regional government reform will expand the National Audit Office's duties to a new level.

1.2 Risks related to digitalisation

The public administration operating environment is experiencing fast-paced changes due to, for instance, the fast development of IT and communications technology and digitalisation, which will have extensive and financially significant effects on public administration.

The National Audit Office has identified and analysed risks related to digitalisation. The view on the risks is based on monitoring of the operating environment, audits and internal risk workshops at the National Audit Office. Risks connected to information security, cybersecurity, technology,

management, legislation, competence, funding and customer perspective have been identified. Significance of the first three is expected to increase, while the significance of the other issues is expected to remain unchanged.

Digitalisation risks	Direction
Information security and cybersecurity	↑
Technology	↑
Management	↑
Legislation	→
Competence	→
Funding	→
Customer perspective	→

Figure 1: Key digitalisation risks and their development

Increased dependence of IT and communications technology makes the realisation of the risks related to information security, cybersecurity and data protection more likely in public administration. Meanwhile, preparation for a variety of disturbances is emphasised in the management of risks related to operational activities.

In addition to competence and understanding, the National Audit Office considers timely application of these a key risk related to technology. We should attempt to benefit from new technology, but we should also ensure that the choices we make are sufficiently sustainable from the perspective of lifecycle management.

The National Audit Office considers decentralised application of comprehensive development or comprehensive architecture a special risk in the field of management. The ability to implement major reforms that are strongly dependent on digitalisation is also emphasised in the field of management.

The National Audit Office considers legislation not enabling the utilisation of the opportunities provided by digitalisation a key risk related to legislation. On the other hand, assessment of the financial impact of legislative reforms is often deficient, which may give rise to unexpected ICT expenses, for example.

As risks related to competence, the National Audit Office has identified uneven distribution of competence related to the development of information systems. These risks involve competence on acquisitions and project management, for example. Another challenge is the fact that existing systems based on the old technology must be maintained while developing solutions that utilise the new technology.

A funding risk identified by the National Audit Office is funding mechanisms not ensuring the development of a high-quality system. A challenging issue from the perspective of funding is often co-operation between different government agencies.

Another issue detected during the National Audit Office's risk analysis was that shared solutions to create the prerequisites for digitalisation are not necessarily well suited for the needs of all the government agencies that will be using the services. In the case of customer service, there is the risk that the digital services do not respond to the needs based on the customers' actual life situation. Silo-like administrative structures and a lack of genuine understanding of the customers increase this risk.

1.3 Risks related to implementation of UN Sustainable Development Goals

The UN Sustainable Development Goals are the 17 goals and related 169 sub-goals that were approved by the General Assembly of the United Nations on 25 September 2015. The purpose of these goals is to guarantee human rights for all, as well as to achieve gender equality and participation of women and girls. The goals combine the three dimensions of sustainable development: the financial, social and environmental dimensions. Countries set their own national goals.

The Finnish goals are specified in the Society's Commitment to Sustainable Development by the Finnish National Commission on Sustainable Development. The Government has listed its own actions in its report. The two priorities in the report are based on the Government Programme: carbon neutral and resource smart Finland, as well as equal and competent Finland.

Description of risks

Sustainable development is taken into account in all of the operations of the state. Indirect significance of sustainable development to central government finances is very high. Success of sustainable development can be assessed in relation to the UN Goals, the national goals and the priorities of the Government. No specific target levels for the goals have been determined. Instead, they are presented more as qualitative goals.

The most important risk related to sustainable development is Finland failing to reach the sustainable development goals set by the UN. Globally, human consumption has exceeded the limits of ecologically sustainable growth. The consumption of Finland has exceeded the level that can be considered globally fair. In addition to excessive consumption, Finland's problems include CO₂ emissions, a reduction of carbon sinks, a decrease in biodiversity, poor state of coastal waters and the salary difference between genders. According to the OECD's assessment, Finland's key deficiencies in the implementation of sustainable development in 2017 were food production, gender equality, as well as sustainable production, consumption, economy and energy.

According to an assessment by the Bertelsmann Stiftung, in 2017 Finland was the third most advanced country in the promotion of the goals, but received relatively poorer assessments in terms of responsible consumption and production. According to the 2015 assessment of the Bertelsmann Stiftung, Finland's relatively poorest areas included energy efficiency, use of Finnish natural resources, biodiversity (with the number of conservation areas as the indicator) and gender equality (with the salary difference between genders as the indicator).

Based on international comparisons, Finland has major risks in the fields of energy, climate and environmental policies. Reconciling agriculture and forestry with sustainable development is challenging.

The current actions of the Government to promote sustainable development include major risks that will hamper achievement of the goals in a cost-efficient manner. The National Audit Office monitors achievement of the sustainable development goals in central government. Ecologically, socially and financially sustainable development requires systematic actions by society as a whole in the long term. Functional steering instruments and management of the whole picture are required to support these actions.

Use of state assets as guided by the Government Programme is directly included in the audit mandate of the National Audit Office. The National Audit Office assesses whether the Government's annual report provides a true and fair view on the use of the assets and performance in the case of the sustainable development actions and goals. The link with the national sustainable development goals is assessed at the planning stage of each audit. In 2019, the National Audit Office will audit the sustainable development organisation and the management model and the administrative model.

Effectiveness portfolio

Priority: reforms and changes in the actions of public entities

PERFORMANCE
AUDIT

FINANCIAL AUDIT

COMPLIANCE
AUDIT

NATIONAL ECONOMY RISKS

Weakening of the basis for economic growth

Disparity between revenues and expenditure in the public sector – sustainability gap

11 13 16

Overall management of the public sector has become more difficult

23

5 9

RISKS TO CENTRAL GOVERNMENT FINANCES

Central government fails to maintain its revenue base and its ability to collect revenue

10

Central government fails to adjust transfers correctly or to allocate them in a correct/appropriate manner

22 16

3 5 9

7 2

Central government fails to achieve the productivity and economic efficiency targets set for administrative structures and their renewal

11 13 20 21 22

6 8

21 2

Legislation becomes less effective

11 21

1

21

RISKS FOR THE MANAGEMENT OF CENTRAL GOVERNMENT FINANCES

Risks that the state budget and laws are not complied with are increasing

5 8

2 8

Shared central government service solutions and reliance on ICT are creating new types of risks

20

1 4 8

8

There is no overall perspective in the management of the economy

12 20 21 22

6

8 2

Development of steering and management systems is stagnating

11 20 21 22

5

21 2

Figure 2: Effectiveness portfolio 2019

VERIFICATION

DEVELOPMENT

LIANCE

FISCAL POLICY AUDIT

FISCAL POLICY
EVALUATION

AUDIT THEMES AND TOPICS

14 15

17 18

14 15 16

17 19

16

14 15

2

2

21

3

2

21

2

21

- 1 Expert activities, especially in the drafting and application of statutes concerning group-level financial administration
- 2 Budget procedures
- 3 Audit of EU funds
- 4 Financial administration systems
- 5 Financial audits of accounting offices
- 6 Auditing group-level decisions
- 7 Audit of transfers
- 8 Internal control, risk management and ensuring continuity
- 9 Audit of final central government accounts
- 10 Tax revenue
- 11 Implementation of reforms
- 12 Management of lifecycle costs
- 13 Management of employment
- 14 Medium-term forecasts on general government finances
- 15 Knowledge basis for the fiscal policy and reporting on the fiscal policy
- 16 Expenses of and funding for strategic performance projects of the Finnish Defence Forces
- 17 Monitoring of the General Government Fiscal Plan
- 18 Monitoring of the Stability and Growth Pact
- 19 Assessing the reliability of forecasts used as the basis for fiscal policy
- 20 Assessing the effectiveness of social welfare and health care services
- 21 Development of administration
- 22 Research and development operations, as well as training
- 23 Operations of the supreme audit institution as part of the crisis resolution mechanism

1.4 Effectiveness portfolio 2019

The effectiveness portfolio provides an overall idea of the audit types, audit themes and main risk areas identified in the risk analysis of central government finances and the national economy. The effectiveness portfolio shows, on an annual basis, the audit priority and the 2019 audit themes and topics, as well as how they will be targeted to the main risk areas. The effectiveness portfolio also indicates which audit topic or monitoring function will perform the audit and whether the audit is about attestation or on a development-oriented perspective.

1.5 Spending and personnel plan

The spending calculation for 2019–2023 (Appendix 1) assesses the total value of the annual budget proposals for the coming years. The calculation indicates how much of the budget proposal is allocated to salaries, the rent of offices and other operating expenses. The operational and financial plan calculation (Appendix 2) also indicates value added tax and expenditure changes in 2018–2023. Personnel resources are allocated by function in compliance with the 2019–2023 personnel resource framework (Appendix 3). The framework indicates the expected trends in salary expenses and person-years during the planning period.

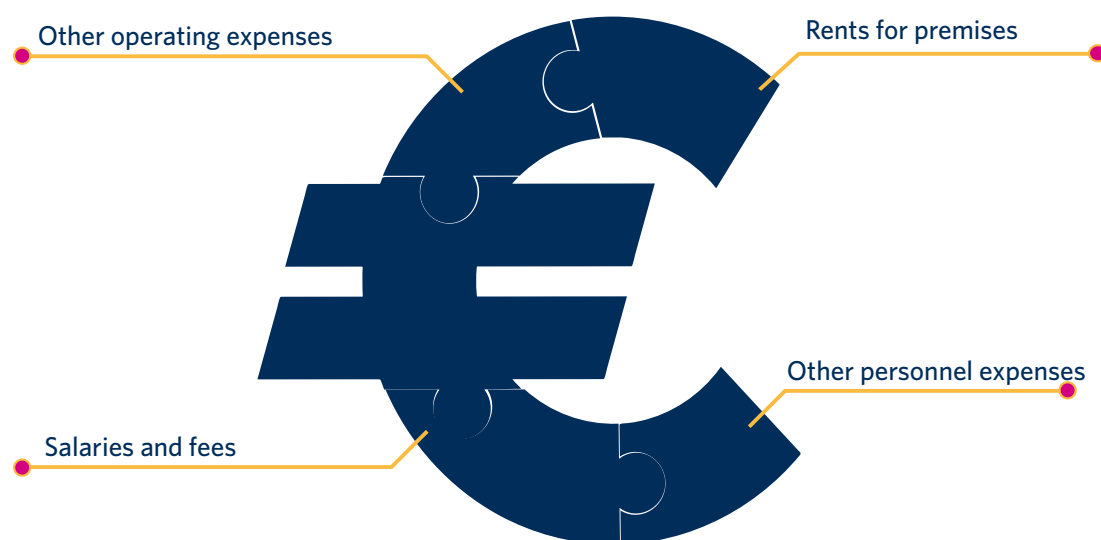


Figure 3: Breakdown of spending

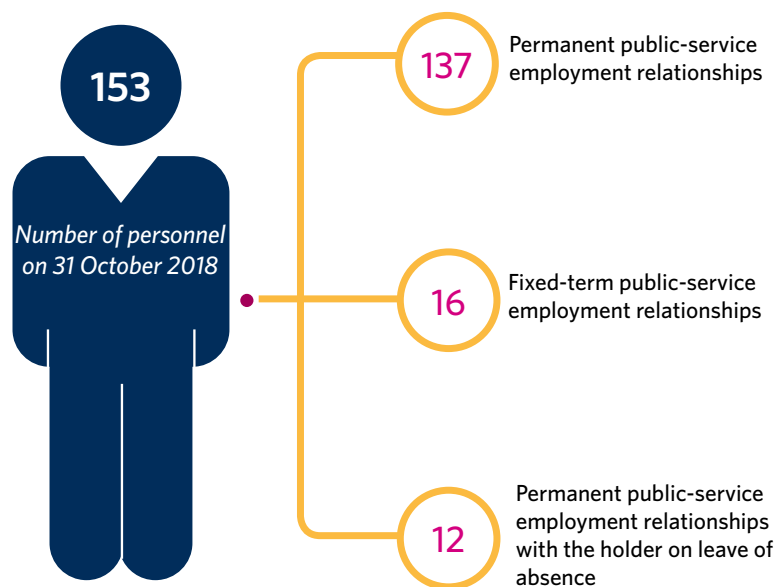


Figure 4: Personnel status on 31 October 2018

Table 1: Retirement as employee turns 68

Retirement at the age of 68	2018	2019	2020	2021	2022	2023	2024	2025	2026
Performance Audit and Fiscal Policy Audit Department	4					2	3	1	1
Financial Audit and Compliance Audit Department	2	3					3	1	2
Executive Office									
Administrative Services Unit	2						1		
Total	8	3				2	7	2	3



2 Audit plan 2019–2023

This chapter discusses auditing and development priorities, auditing duties and goals, as well as audit topics.

2.1 Audit operations priorities are reforms and changes in the actions of public entities

The audit plan is a plan on the implementation of the National Audit Office's strategy. We provide important and timely information that supports good governance for Parliament, decision-makers and senior public servants. The targeting of audits is based on the significance of the matter to central government finances. Each subject matter is assessed in terms of auditability before it is included in the audit plan. Principles for the targeting of audits are laid down in the National Audit Office's strategy.



Figure 5: General auditing principles

The audit plan is based on risks identified in the risk analysis of central government finances and the national economy, which are further specified with topical risk analyses. In addition to the audit targeting principles (see the figure above), the planning is guided by the perspective selected for the planning period and audit viewpoints. The priorities in the targeting of audits are reforms and changes in the actions of public entities, and the viewpoints specified below are applied.



Figure 6: Targeting of audits during the planning period

In accordance with the new strategy of the National Audit Office, the NAOF enables with its work sustainable development of central government finances. The National Audit Office influences society to improve the performance of central government finances and to further increase trust in the information on which the decisions are based and the open, profitable and sustainable operations of the Finnish central government. Issues raised during the preparation of the new strategy will be taken into account during the planning period.

2.2 Reports to Parliament

Statutory reports submitted by the National Audit Office to Parliament include the following:

1. National Audit Office's Annual Report to Parliament, as laid down in section 6 of the Act on the National Audit Office
2. Separate reports submitted to Parliament whenever necessary, as laid down in section 6 of the Act on the National Audit Office
3. Reports on election campaign funding in connection with elections, as laid down in section 10, subsection 3 of the Act on a Candidate's Election Funding
4. Annual reports on funding of political parties, as laid down in section 9 e, subsection 5 of the Act on Political Parties

The purpose of the reports to Parliament is to serve the needs of Parliament in its duties laid down in the Constitution as well as possible. The reporting realises the interaction between an external auditor and a supreme decision-making body as laid down in international audit guidelines. The Parliament reports include the audit observations and conclusions that are most important during parliamentary sessions in an easy-to-read and easy-to-use format. The reports are developed in cooperation with the decision-makers.

2.3 Financial audits and compliance audits

This chapter reviews the duties and goals of the Financial Audit and Compliance Audit Department, the targeting of audits and the development priorities.

Duties and goals

The purpose of a financial audit is to ensure that regulations on the state budget and key central government finances are followed, and that correct and sufficient information on the profit, expenditure and financial position of the central government and its accounting offices is provided in the reports. A financial audit supports budgetary power and appropriate internal control, compliance with good fiscal principles, efficiency of administration and development of administration. A financial audit promotes trust in Finnish central government acting openly, profitably and sustainably.

The purpose of a compliance audit is to ensure that the target of the audit has complied with legislation, other regulations and instructions issued by the authorities. The goal is to determine whether the activities comply with the state budget, the principles of good governance, the operating policy, as well as financing and contractual terms and conditions. The aim is to provide decision-makers with information on whether laws and other regulations and the principles of good governance have been complied with and whether regulation has produced the desired results.

As an audit type, a financial audit by the National Audit Office realises all of the National Audit Office's effectiveness goals. In addition to the audit itself, the actions of the experts is a key instrument during the audit and in all forums that are significant in terms of advocacy work. Through its expansive and regular connections related to audits, the National Audit Office promotes the implementation of the principles of good governance and the sharing of good practices in central government finances, promotes Parliament's budgetary and legislative powers, and supports the administration under the Government in the management of central government finances.

Central government perspective

The central government perspective is always the key in the case of financial audits and compliance audits. The audits are focused on the largest accounting offices and items that are most significant in terms of the central government accounts. Compliance audits are targeted to items that are most significant in terms of the budget and the central government accounts. Compliance audits realised in connection with financial audits aim for an extensive scope from the perspective of central government finances.

Materiality is determined based on whether the matter is studied from the perspective of correct and sufficient information, compliance with the budget or the principles of good governance.

Targeting of financial audits and compliance audits

In addition to effectiveness, the general targeting principles for the audit operations of the National Audit Office include the quality of the knowledge basis, the customer perspective, digitalisation, achievement of good governance and sustainable finances. Reforms and changes in the actions of public entities are at the core of all of these activities.

With a financial or compliance audit, the National Audit Office verifies the reliability and usability of information regarding central government finances and the achievement of good governance. Reliable information on central government finances and the financial status of the state secures the sustainability of central government finances. The core of the National Audit Office's expertise and the related views are formed in connection with and on the basis of the audit operations. The NAOF supports reforms and changes of public entities both during audits and during administration development projects with its expertise in the form of speeches, articles and any interaction.

Audit reports are prepared on the final central government accounts, audits of ministries and other accounting offices, as well as audits of certain funds. A financial audit by the National Audit Office covers ministries and their accounting offices that are obligated to prepare final accounts by law, certain state funds that are not included in the scope of the budget and the final central government accounts.

All of the accounting offices are subjected to a financial audit each year to ensure that the budget is followed throughout central government and to include the financial statements also in the budget outturn statement. The comprehensive financial audits maintain a continuous connection with the senior management and financial management of the accounting offices and ministries, as well as ensures that the NAOF is familiar with the audited organisations.

A financial audit is targeted based on materiality and risk. The key issue in case of materiality is the assumed effect of the information on the decision-making of the party using the information. Accounting offices with the lowest level of materiality and risks are mostly audited by utilising centralised data analytics. Standardised audit plans, risk analyses and audit reports are prepared for these accounting offices to ensure that the audits can be realised with as little personnel resources as possible.

Financial audits are focused on budget procedures and the setting of performance targets, financial statements and the review of operations, internal control procedures, and compliance with the budget and key regulations regarding the budget.

Compliance audits are focused on matters in which a compliance audit as the audit method provides the best opportunity to produce audit information on legality and appropriateness of central government finances and compliance with the budget. Issues influencing the targeting of an audit include significance of the matter for the state budget and the financial position of the central government, as well as significance of the matter for decision-making on central government finances by Parliament and implementation of the legislative powers of Parliament. Main topics include transfers, revenue, procurement and compliance with the budget.

A comprehensive risk analysis that was performed in 2016 to assist in the selection of compliance audit topics was updated in 2018. Topics are planned in cooperation with the Performance Audit and Fiscal Policy Audit Department on the basis of the risk analysis to ensure that the audits can also include compliance audit perspectives and criteria.

Development priorities

During this planning period, the priority in the development of financial and compliance audits is the utilisation of data analytics and automation in the audit work. Other development areas include the ability and tools to verify the robotics used by the service centre in the service production duties it handles and promotion of systematic information system audits.

Digitalisation of financial and compliance audits and software robotics will be developed during the planning period in all audit sectors so that the new procedures can be efficiently and quickly introduced. The goal is to further automate data transfer and develop analytical audits which utilise data from several sources. Financial audits will be developed during this audit period to better utilise data analytics and target the audits with a risk-based approach and with the help of analytical analyses and automation and the centralisation of tasks to further reduce the share of manual labour. The goal is to handle a significant part of the verification of financial statements and notes to financial statements by means of automated audits.

Special attention will be paid in the development of audits to the challenges imposed by the digitalisation of administration and finances. During the planning period, analytical audit methods that utilise electronic records will be promoted in the case of both financial audits and compliance audits.

The goal for the National Audit Office is to have access to a relational database covering the main financial processes of on-budget economy or access to information that can be utilised in the same manner as in relational databases about central government finances and that the information is continuously and automatically updated.

Financial audits for budget years 2019–2023

Audit reports are prepared for agencies and ministries that act as accounting offices, off-budget state funds that are to be audited by the National Audit Office by law and the final central government accounts.

As auditing the budget cannot be left outside the annual audits or reporting due to the nature of the budget, it is not possible in practice to leave out any of the accounting offices from the scope of the annual verifying audits.

Annual audits allow the National Audit Office to continuously keep in touch with central government finances and related practices, which is why the National Audit Office is a unique operator within the on-budget activities. This procedure creates a solid foundation for comprehensive advocacy work through expertise both in connection with audits and through separate projects.

Compliance audits in 2019 and a preliminary plan for 2020–2023

Compliance audits are performed in connection with other audits and as separate compliance audits for which separate compliance audit reports are prepared.

Based on the risk analysis, compliance audits focus especially on transfers, revenue, procurement and compliance with the budget. Reports on audits of seizure functions, the EU Presidency, procurement and tax revenue are published in connection with financial audits. Compliance audits are also performed during joint audits where the methods of performance audits, compliance audits and fiscal policy audits are all utilised.

2.4 Performance audits and fiscal policy audits

This chapter reviews the duties and goals of the Performance Audit and Fiscal Policy Audit Department, the targeting of audits and the development priorities.

Duties and goals

A performance audit verifies whether central government finances have been managed in a profitable manner and whether the performance could be further improved. Finances have been managed in a profitable manner when the authority in charge of the finances has promoted the desired goals with as low costs to the central government as possible.

The goal is to generate added value for the users of the audit information by emphasising good practices that improve performance of the operations as well as significant defects and problems, including their underlying causes. The audits aim at providing the decision-makers with information they can use when planning and controlling finances, as well as recommendations they can use when developing their operations.

A fiscal policy audit focuses on the management of central government finances as a whole and the control of public-sector economy as a whole. It verifies whether central government finances and public sector economy as a whole have been managed in a sustainable manner and whether a true and fair view of their status has been offered in a transparent manner. A fiscal policy audit also assesses how the government has attempted to influence the national economy by regulating revenue and expenditure and the structure of the public sector economy. A fiscal policy audit also supports the fiscal policy supervision and assessment goals.

Central government perspective and targeting of audits

Perspectives used when targeting audits include sustainability of general government finances, good governance, digitalisation, effectiveness, quality of knowledge basis for decision-making and utilisation of audit information. The priority is reforms and changes in the actions of public entities.

A performance audit primarily focuses on operations that are important for central government finances. This means activities in which substantial use of central government funds takes place or which have a substantial impact on central government revenue, expenditure, costs or assets. For the audit to be effective, the audited operations must have a material impact on central government finances also in the future, which is why anticipated costs and other financial effects are considered in addition to the realised costs.

Applying the central government perspective means firstly that the audit clearly focuses on the effect of the audited issues on central government finances or the link between the audit and central government finances or its sectors.

Secondly, the central government perspective means that the audit is about making a financial analysis of the performance of central government finances, i.e. whether the goals have been promoted with as little costs to the central government as possible. The operations and the achievement of the set goals are assessed in relation to the costs to the central government. Financial effects on and expenses to other financial units are also considered.

Development priorities

Development of personnel competence and the audit process

Critical competence areas identified in the competence development plan for the Performance Audit and Fiscal Policy Audit Department are:

- Promoting the central government perspective and economic competence in audit work
- Risks arising from the regional government reform and the social welfare and health care reform, as well as knowledge of administration and governance systems
- Promoting data analytics competence in audit work
- Proactive approach to monitoring of the operating environment and audits
- Promoting corporate governance competence in audit work

In 2019, personal development plans of the employees will be updated in compliance with the NAOF's new strategy. The starting point of performance audits and fiscal policy audits is the readiness to process the audited matters from a financial perspective, in particular, which requires good economics competence from the personnel. Investments in this area will be made also in 2019.

Data analytics and statistics competencies of the personnel were surveyed in connection with the performance appraisals carried out in late 2018. Development of competence, such as a customised ICT training course, will take place on the basis of the survey results. Previously identified development areas, such as the development of teamwork, interaction and cooperation skills and the utilisation of foresight and assessment information were taken into account in the 2019 training plan.

Preparation for the possible regional government reform and social welfare and health care reform will continue with the actions that were started in 2018:

- Monitoring the operating environment
- Related audits
- Cooperation with key stakeholders
- Studying how the regional authorities are preparing for the reform
- Personnel training (legal training on the regional government reform and social welfare and health care reform)
- Auditors working outside the NAOF

Data analytics to support audit planning, knowledge formation and quality control

The goals, duties and assembly of the method team, an internal service team of the NAOF, were reformed in late 2018. The new team will start its operations at the beginning of 2019. The team will promote systematic use of analysis methods in performance audits, as well as support the performance auditors and provide them training on the identification of quantitative evidence and the use of quantitative and qualitative methods. It will be responsible for quality control of preliminary reviews and quality assurance of audits.

The method team will order and compile in a centralised manner statistics and register data required for performance audits and information on central government finances and central government for performance audits, as well as produce more demanding statistical analyses for performance audits. In addition, the team will, in cooperation with the ICT function, maintain licences of software used in audit operations, as well as handle software version updates and the introduction of new methods.

Developing knowledge formation during audits and reporting

The purpose of the development of knowledge formation methods and practices is to improve the reliability of the knowledge formation methods and thus boost the performance of the operations. Another goal is to productise the knowledge formation by developing descriptions shared by all the audits on, for instance, application of the financial perspective.

A third goal is preparing audit question templates for the different audit types and model descriptions of qualitative evidence and qualitative methods. The use of statistical and register data and statistical methods will be expanded, especially in the case of audits focusing on performance and effectiveness, and sustainable assessment models will be used in audits focusing on systems.

Reporting will be developed to meet the needs of electronic reporting and in such a manner that reports will focus on observations that are the most important from the perspective of the person utilising the audit information.

Performance audits 2019 and 2020–2023

Ongoing performance audits, to be transferred

Topic
Management of employment: reform of TE offices in 2013
Management of employment: promotion of employment 2015–2019
Management of employment: reconciliation of fiscal policy and employment policy
Management of employment: revenue and employment impact of the ESF programme
Implementation of reforms: overall assessment of reforms
Impact on and impact of the income support system
Police traffic control
Youth workshops and outreach youth work
Functionality of emergency care
Cooperation between authorities in security services for sparsely populated areas
Bioeconomy as a key Government project: overall key project funding
Digitalisation of learning environments in general education
Sustainable administrative model
Simplifying the process of starting a business
Bioeconomy as a key Government project: Makena's additional funding
Assisted voluntary return
Utilisation of open knowledge from authorities
Centralised ICT services and procurement
Using digitalisation in public sector processes required for starting business activities
Government as a promoter of cleantech procurement
Operations of the supreme audit institution as part of the crisis resolution mechanism (parallel audit)

Performance audits to be transferred from the 2018 audit plan to the 2019 audit plan, to be started in 2019

Topic
Management of lifecycle costs in financial planning: real estate
Management of lifecycle costs in financial planning: machinery and equipment
Management of lifecycle costs in financial planning: transport infrastructure repair backlog
Implementation of reforms: oversight of social welfare and health care services
Implementation of reforms: reform of upper secondary vocational education
State Business Development Company Vake Oy

Performance audits to be started in 2019

Topic

Expenses of and funding for strategic performance projects of the Finnish Defence Forces

Audit of the Government's key project model

Assessing cost-effectiveness of social welfare and health care services

Implementation of reforms: funding for commercialisation of research and incentive impact of university funding

Government's annual report

Fiscal policy audits 2019 and 2020–2023

Ongoing fiscal policy audits, to be transferred

Topic

Medium-term forecasts on general government finances

Knowledge base for the fiscal policy and reporting on the fiscal policy

2.5 Topics shared by audit types

Audits which combine methods and questions from several audit types will be carried out during the audit period 2019–2021. The shared audit topics, selected on the basis of a risk analysis and monitoring of the operating environment, are:

Topic

Performance and remunerativeness of direct R&D procurement

Promoting automation of administration by means of legislation

Operations and funding of universities of applied sciences

Separating government operations into new organisational forms

Key projects

Audits of the national implementation of regional governments, central government debt and the UN Sustainable Development Goals will also be prepared during the audit period in cooperation by the different audit types.

According to a draft proposal by the Government on the proposed Act on Regions, the National Audit Office will be able to audit the legality and appropriateness of local government finances and compliance with the state budget. The National Audit Office's main goal is to ensure that Parliament receives a true and fair view about the operations, finances and financial position of the regional governments and regional organisations to support its decision-making and assessments. Another goal is to ensure that the regional governments follow in their operations and finances all the regulations that are most important in terms of central government finances.

2.6 Fiscal policy evaluation

This chapter reviews the duties and goals of fiscal policy monitoring and evaluation, the targeting of audits and the development priorities.

Duties and goals

The ultimate goal of fiscal policy evaluation is to ensure sustainability of the planning and management of the public-sector economy. It verifies the setting of fiscal policy goals, as well as assesses compliance with rules and achievement of the goals. It also ensures that the forecasts used as the basis for the fiscal policy are reliable. An additional goal is to promote transparent rules that are easy to understand.

The independent fiscal policy monitoring and evaluation duty is governed by the Act on the Implementation and Application of the Provisions Governed by the Treaty on Stability, Coordination and Governance in the Economic and Monetary Union and on Requirements Concerning Multiannual Budgetary Frameworks (869/2012, the “Fiscal Policy Act”), the Government Decree on the General Government Fiscal Plan (120/2014; as amended by 601/2017), the Fiscal Stability Pact of the European Union and its common principles on national fiscal correction mechanisms (COM [2012] 342), the European Union Budgetary Framework Directive (2011/85/EU) and Regulation (EU) No 473/2013 of the European Parliament and of the Council.

Targeting of the monitoring

The monitoring is primarily targeted based on statutory duties, which include an assessment on compliance with the Fiscal Policy Act and the Government Decree on the Central Government Fiscal Plan, which is based on the Fiscal Policy Act. This assessment also includes an assessment of the achievement of the general government fiscal position goals. The duties also include monitoring the correction mechanism included in the Fiscal Policy Act. Furthermore, the statutory monitoring duties include an ex-post assessment of the reliability of the macroeconomic and fiscal forecasts, which are used as a basis for the fiscal policy, and an assessment of how realistic the macroeconomic forecasts are. The regular monitoring covers the preparation and implementation of the General Government Fiscal Plan and compliance with central government spending limits. An assessment on compliance of the EU Stability and Growth Pact is also included in the scope of the monitoring.

The monitoring duty requires from the National Audit Office public assessments and opinions on the achievement of the fiscal policy goals, compliance with the rules, sufficiency of the corrective measures and reliability of the forecasts by the Ministry of Finance.

Development priorities

The assessment of the reliability of forecasts will be expanded to forecasts on general government finances using applicable statistical and econometric methods. Tools for the assessment of the effects of fiscal policy actions will be created, using external research projects if necessary. Uncertainties related to assessments on the output gap, which is a key issue in terms of the fiscal policy rules and the fiscal policy framework, will be highlighted and compared to results provided by alternative methods. Another priority is the assessment of the sustainability of general government finances.

Transparency of fiscal policy monitoring and evaluation will be promoted by describing to the general public the duties, the methods used and the targeting bases.

Fiscal policy monitoring and evaluation 2019 and 2020–2023

A separate fiscal policy evaluation report will be submitted to Parliament in December 2019. It will focus especially on assessing the content of the first General Government Fiscal Plan for the parliamentary term 2019–2022 and the general government fiscal position goals set in it. In May 2019, Fiscal Policy Evaluation will publish a final assessment on compliance with the Stability and Growth Pact and the spending limits in 2018 and an assessment of the contents of the General Government Fiscal Plan and the Stability Programme for Finland, which is part of the General Government Fiscal Plan.

Fiscal Policy Evaluation reports its main observations twice a year. The report to be published in May will focus on an ex-post examination of compliance with the Stability and Growth Pact and the spending limits, on preparation of the General Government Fiscal Plan and on how realistic the forecasts are. The separate report to be submitted to Parliament towards the end of the year will assess the management of general government finances, compliance with the Stability and Growth Pact and compliance with national rules, as well as achievement of the goals in light of the budget proposal and the draft budgetary plan. Reports on the reliability of the forecasts used as the basis for the fiscal policy are regularly published. The next separate report on general government finance forecasts will be published in 2020.

2.7 Oversight of election campaign and political party funding

This chapter reviews the duties and goals of the supervision of the legality of election and political party funding, the targeting of audits and the development priorities. It also includes an election campaign funding supervision plan and a political party funding supervision and audit plan for 2019–2023.

Duties and goals

As a politically independent party, the National Audit Office is a credible and fair monitoring authority in issues concerning election campaign funding and the funding of political parties. The monitoring can detect and prevent funding in violation of the Act on Political Parties or the Act on a Candidate's Election Funding, and thus influence the legality of election and political party funding. The monitoring allows for the detection of improper funding.

Based on the legislation, the tasks include reception and publishing of funding disclosures, communication with disclosers, verifying correctness of received documents and actions verifying compliance with the statutory limitations. The document management tasks and tasks related to the publication of the disclosures are implemented in an information system developed for this purpose.

The monitoring of election and political party funding is an established part of the operations of the National Audit Office. It is a permanent duty as far as the tasks laid down in the Act on Political Parties, which means that permanent resources are required. In terms of the issues regulated by the Act on a Candidate's Election Funding, the duties are election-specific, but as a process, it is regular. Resources are also required during years when there are no elections, because there are tasks related to reports on outstanding loans and support for loan repayments.

Targeting of the monitoring

According to the Act on Political Parties (10/1969, amended by 683/2010) and the Act on a Candidate's Election Funding (273/2009), the National Audit Office must receive election campaign funding disclosures from disclosers and monitor correctness of the disclosures. From the beginning of 2016, the National Audit Office has also been responsible for monitoring state subsidies granted to political parties. The monitoring is performed in cooperation by the different departments of the NAOF, and a separate audit plan is prepared.

Development priorities

It is possible, if the regional government reform is realised, that regional elections will be arranged in 2019, in which case the National Audit Office will receive election campaign funding monitoring tasks related to the regional elections. The information system used for the monitoring will be renewed in a manner that allows the NAOF to receive election campaign funding disclosures on regional elections.

Monitoring of the district organisations of political parties will be based on electronic materials as far as possible.

Election campaign funding monitoring plan for 2019 and 2020-2023

There are regulations on material content and schedule of the funding reports in the Act on Political Parties and the Act on a Candidate's Election Funding. The statutory reporting requirements will be met. Views on functionality of the legislation will be included in the reports whenever possible.

Political party funding monitoring and audit plan for 2019 and 2020-2023

The following reports will be submitted to Parliament based on the Act on a Candidate's Election Funding:

Regional elections 2018	2019
European Parliamentary Elections 2019	December 2019
Parliamentary elections 2019	November 2019

The following reports will be submitted to Parliament based on the Act on Political Parties:

Monitoring operations in 2019	March 2020
Monitoring operations in 2020	March 2021
Monitoring operations in 2021	March 2022
Monitoring operations in 2022	March 2023

2.8 Processing of complaints and reports of suspected misconduct

The National Audit Office processes complaints concerning compliance with the state budget, the lawfulness of central government finances as well as election campaign funding and political party funding. It also processes reports of suspected misconduct as laid down in section 16 of the Act on the National Audit Office (676/2000).

The estimated annual number of complaints concerning issues other than election campaign and political party funding is 30–40. Around half of these are processed as complaints. The usual goal is resolving a complaint within three months of its submission. A compliance audit to resolve a complaint can be initiated, in which case the goal is resolving the complaint within six months.

2.9 General quality management development policies

The National Audit Office's quality management model will be reformed as part of the implementation of the strategy. Key observations and development needs based on inspection type specific quality management and quality control are summarised to be discussed by the NAOF's management forums. Quality management is based on the audit instructions. An annual quality management report is given in the financial report. The National Audit Office requests assessments on the quality of selected audit reports from the members of the Scientific Council. The assessments of the members of the Scientific Council are submitted to the management of the NAOF for information.



3 Performance targets and development priorities

This chapter lists the National Audit Office's internal and external performance targets and the indicators used to assess their achievement. Furthermore, this chapter reviews the personnel policy priorities, strategic communication goals, goals of the planning function, priorities for customer relations and international affairs, as well as performance targets and service agreement of internal services.

3.1 Internal and external performance targets

The National Audit Office's performance targets include five external and eight internal performance targets the achievement of which is reported annually in the final accounts.

	OBJECTIVE	INDICATOR
1	We produce topical and essential audit and evaluation information that decision-makers can use in the development of operations.	Stakeholder survey, monitoring Parliament's committee hearings
2	We ensure that regulations, the state budget and the principles of good governance are followed in central government finances.	Stakeholder survey, audits and recommendations have been effective
3	We contribute to the sustainable renewal of general government finances and public administration.	Stakeholder survey, audits and recommendations have been effective
4	Our interaction supports effectiveness of the NAOF.	Feedback on interaction during the audits provided by the audited entities is positive.
5	We influence the implementation of the Sustainable Development Goals.	Stakeholder survey, audits and recommendations have been effective

Figure 7: External performance targets

OBJECTIVE	INDICATOR
The audit topics are examined from the perspective of central government finances.	Risk assessment and assessment by Scientific Council
The conclusions and opinions are based on systematically applied qualitative and quantitative methods of knowledge formation.	Risk assessment and assessment by Scientific Council
Results of the personnel survey are at least at the level of the reference group: overall result, and wellbeing at work, work fundamentals, functioning of the workplace community and the basis for workplace community development.	Personnel survey
Number of sick leaves does not exceed the overall level in central government.	Number of all sick leaves/person-year
An average of ten person-days/person-year is allocated to competence development.	Working hour monitoring, person-days allocated to competence development
The competence level index laid out in the competence survey (competence level) will improve.	Competence level index survey
Audits were completed by the planned deadlines and the actual number of person-days in the audits did not exceed the number of person-days specified in the audit plan.	Plans and monitoring data
The reform of the operating model has increased the employees' feeling that the operations of the NAOF are effective.	Personnel survey

Figure 8: Internal performance targets

3.2 Personnel policy development priorities

Personnel policy and HR management

The personnel policy specifies the National Audit Office's vision and goals for HR management and the development of personnel. It creates the foundation for systematic and persistent human resource management. The personnel policy is based on assessments by the National Audit Office. It determines the principles for the management of HR issues and indicates the NAOF's related operating principles. The personnel policy offers instructions and supports implementation of the strategy. The new strategy of the National Audit Office further emphasises the significance of the personnel policy as an implementation tool of the strategy.

The personnel policy is very important when the operations of the National Audit Office are being developed. The new strategy for 2019–2023 will make the needs of NAOF's stakeholders and customers and the NAOF's goal of being more socially influential more clearly visible in the NAOF personnel policy. The policies also reflect the goal of one unified NAOF. These strategic goals will influence HR management at the NAOF; future development of competence, in particular.

The goal of the National Audit Office with the strategy is to make the ways of working and the operating culture more flexible and interactive to encourage cooperation and build trust. The ultimate goal is combining different types of expertise and encouraging cooperation. With the strategy, the National Audit Office will become an organisation of teams and projects where the employees will be assigned to projects instead of units or departments, and where the work will be done by teams. The project work by the teams will cause a significant change in the operating method, way of working and management of the NAOF. The request of more comprehensive, genuine teamwork was voiced by employees during discussions and in surveys regarding the development of work.

Each employee of the NAOF will have a role in the creation and development of the NAOF based on the new strategy. The employees of the National Audit Office are a community. The effectiveness of the National Audit Office's operations is based on their expertise and professional skills. The personnel policy aims at persistently improving performance of the NAOF.

All of the employees implement the personnel policy in their work. Senior management of the NAOF, the HR function, team leaders and project managers, in particular, are responsible for compliance with the principles included in the personnel policy and realise the principles of responsible HR management in their work, each in their area of responsibility. Because of the new strategy, processes, operating methods, ways of working and attitudes must be changed to better serve the effectiveness goals of the National Audit Office.

New management system and supervisory work

The personnel policy forms the starting point for the management of personnel. Issues emphasised in the management work include, above all, managing together and dialogue with the subordinates and networks. The management must support the NAOF's strategic effectiveness goals, and important management areas include managing people and change, development work and strategic management skills.

There are different types of management duties in the NAOF, and the roles and responsibilities of managers and supervisors will be further specified. There are operational and strategic management and supervisory positions, as well as internal and external duties.

When the goals are a flexible and equal work community and best possible utilisation of motivation and capabilities, the responsibility for management must be shared. The teamwork approach will transfer more responsibility for daily management and content issues to the teams, which will regulate themselves. This means that more decisions can be made where the work is being done and

that problems will be resolved and the work will be developed by the people whose work these issues actually influence. The NAOF team model will speed up decision-making and show the employees that the employer trusts their competencies and ability to resolve issues and problems.

The self-regulating teamwork will lighten the NAOF's decision-making system, divide the responsibility for management and allow projects to proceed more smoothly, as the teams will bear part of the responsibility for control and decision-making in content issues. The self-regulating system will offer the employees a new opportunity to manage their own work, make decisions regarding their work and develop themselves and their competencies. With the self-regulation of teams, the NAOF will adopt more of a business coaching approach to management.

Development of competence is one of the key factors in the success of the National Audit Office's new operating model, and the ability to manage and control multidimensional competencies is a key part of the management role. The National Audit Office's strategic competence requirements will provide the direction for competence management.

Competence management and development of competencies

Increasing social effectiveness by standardising operating methods and increasing interaction between the employees are at the core of the strategic change of the National Audit Office. In terms of competence and development, this means that the entire competence potential of the National Audit Office will be utilised in a better and more versatile manner. In projects, the competencies of the employees will be utilised flexibly throughout the NAOF. Competencies will be developed and shared, and the teams and projects will create new, broader competence tracks for the employees. The all-encompassing idea is developing competence by means of empowerment. The experts will have more opportunities to develop and utilise their competencies and expertise. In addition, they will have more versatile work duties and career paths, as the work will be organised based on projects and teams.

The development of competence and operating methods will continue to emphasise on-the-job learning, feedback, learning from others and cooperation. Furthermore, learning from others and sharing one's professional competence will support competence development in the teamwork environment. Teams consisting of people with varied competencies will enable a more versatile and efficient approach to broader subjects, as the entire team will benefit from the expertise. The team organisation will also offer more opportunities to develop one's management competence as a team leader. Team leaders will be able to develop and utilise their competencies in management positions and acquire more experience about management.

Implementation of the strategy and working in accordance with the new organisational model will be supported by means of competence development methods, which will be offered to all employees. Arranging the project work in teams will require strengthening and development of new competencies. The main themes include teamwork and team leadership skills, project competence, business coaching, data analytics and digitalisation. The competence development will focus on supporting competencies and development based on the strategy, and development investments will be targeted to strategically critical areas. The competence development will be systematic and persistent, based on the strategy, and the potential and development of the employees will be managed and supported in a sustainable manner.

In addition to the internal organisational change, the change of the operating environment will impose requirements on the development of the National Audit Office. The changing operating environment and requirements imposed by the auditing industry will shift the focus of competence development towards broader and more versatile competence tracks. Data analytics, digitalisation and robotisation have already created entirely new kinds of audit work practices and changed the operations of the National Audit Office in general.

Personnel planning and recruitment

Personnel planning and recruitment at the National Audit Office focus on strategic competence requirements that aim to ensure that the employees are able to work socially effectively and respond to the needs of our stakeholders as providers of information in the changing social and economic operating environment.

In the project-based working method, personnel planning will be realised through a competence bank and competence profiles that will be created based on competence surveys. The first competence surveys will be carried out in 2019.

New recruitments are mainly focused on competence needs introduced by the quickly changing operating environment and development of the audit industry in general, such as data analysis, project and interaction competencies. The underlying principle is that external recruitment is performed in order to fill any competence gaps that cannot be filled by training the existing employees, by using internal job rotation or by rearranging the employees' duties. The emphasis during recruitment due to retirement, a leave of absence or other personnel changes is acquiring the new competencies required to carry out the National Audit Office's duties. Unlike in the old operating method of the National Audit Office, a trial period can be used in external recruitments in the future.

Work performance assessment, salaries and bonuses

The goals with the salaries offered by the National Audit Office are to motivate the employees and to ensure equality. Salaries and bonuses are transparent, and the NAOF's shared goals are used as the incentives. Work performance is assessed using open, objective criteria in an equal manner. Job descriptions will be updated in 2018 and 2019. This is to support the transparency of the salary criteria and equality. Job descriptions clearly state the main duties of each employee and their other duties in a manner that better focuses the assessment on the actual duties of the employee. The scope and depth of an employee's competence when performing their duties is assessed. It is not a question of assessing theoretical competence or the employee's level of education; instead, the assessment focuses on how well the employee is able to complete their assigned duties.

The opportunity to develop the National Audit Office's salary and bonus system will be studied as a result of the new strategy and organisational change. The aim is to ensure that the salary system supports the strategy, effectiveness and the success factors.

Workplace atmosphere and performance as a work community

The operating method and dynamics of the work community will experience a significant change due to the introduction of the project and team organisation. In the new organisational model, the work community will be arranged in a different manner: it will become more dynamic. The new organisational model and way of working will change the work community's goals, expectations and operating methods, and this will require an open investigation of the current operating culture and the ability to renew oneself.

The National Audit Office's strategic wellbeing project Tyhy 3.0 and its further development will focus on development by first and foremost improving the ability of the employees to operate in a profitable manner and by continuously monitoring their performance. According to an analysis, focus areas in the development of the profitability of the National Audit Office's personnel and the development of management include managing people, meaningful work, customer benefits and the ability to renew oneself. Wellbeing at work will be improved based on these four development focus areas. Progress will be monitored by measuring achievement of the set goals in these areas. Furthermore, the prerequisites for personnel productivity will be measured twice a year, in February and May, with a HTI pulse survey. The survey aims at detecting development areas in real time to allow for the planning of actions. The employees will also be able to attend a wellbeing forum to develop their wellbeing at work and the workplace atmosphere. In the forum, the employees meet without their supervisors and management to create practical proposals on the improvement of wellbeing at the NAOF.

During the planning period, special investments in the workplace atmosphere and the functionality of the work community will be made especially by supporting the employees in the realisation of the new operating methods and the organisational change. The employees will participate in the planning and implementation of the change, and open and timely communication about the change will be ensured by, for example, arranging joint information events and workshops, as well as by using the strategic communication channels. The promotion of a good work community and workplace atmosphere is a duty of all NAOF employees. Key actors in the promotion of a motivating workplace atmosphere and a functional work community are the senior management, supervisors and the HR function.

Monitoring implementation of the personnel policy

Achievement of the personnel policy goals is regularly monitored at quarterly meetings between the senior management and personnel organisations. The monitoring practices and indicators are created in cooperation with the employees. All of the personnel policy themes are studied during the monitoring and assessment.

3.3 Communication priorities

The communication values and strategic goals are based on the NAOF2020 strategy:

Values

- transparency
- equality
- interaction
- clarity

Strategic goals

- We implement our strategy by building thought leadership. The theme of thought leadership is crystallised in our leading thought that is derived from our strategy.
- We support a positive internal and external NAOF image and wellbeing at work. We assist the employees in obtaining information about their own work, we create team spirit within the NAOF and we build a functional communication team that provides people energy.
- We create functional and simple solutions in a customer-centred and resource-efficient manner.
- We act ecologically.

The key communication target groups are Parliament and its committees, ministries, central government agencies, the media and the National Audit Office's own employees.

External communication themes for 2019–2021

- The NAOF is the leading expert in central government finances and good governance.
- The NAOF is a proactive party that engages in discussion.
- The NAOF provides information on central government finances and administration in an easy-to-reach format using modern means.

Internal communication themes for 2019-2021

- Shared direction: When you are familiar with the NAOF strategy and apply it to your job, you will do your part in building a unified NAOF.
- Fluent communication: By actively sharing information with others, you support an open work culture and facilitate the work of other people.
- Good feeling: By encouraging, assisting and thanking others, you will create wellbeing at work for yourself and others.

3.4 Goals of the Planning and Monitoring function

The Planning and Monitoring function prepares proposals on the National Audit Office's strategy, audit plan, performance targets and other shared strategic policies and plans of the NAOF. The Planning and Monitoring function also prepares macroeconomic risk analyses of the national economy and central government finances for the National Audit Office's audit planning and operational and financial planning.

Main duties of the Planning and Monitoring function in 2019 include completing the National Audit Office's strategy project, continuing with the development of the audit plan process and the supporting tools, and developing the planning and monitoring system in compliance with the new NAOF strategy and management system.

In addition to the above-mentioned duties, an analysis of central government finances and the national economy and a peer review of fiscal policy monitoring and evaluation will be carried out in 2019. The Planning and Monitoring function aims to develop for the National Audit Office standardised quality and risk management processes and to develop for the management a basic reporting system to support the implementation of the new strategy.

3.5 Priorities in customer relations, stakeholder cooperation and international affairs

Priorities in customer relations and stakeholder cooperation

Active cooperation with customers and stakeholders supports the effectiveness of the National Audit Office. The key customers and stakeholders of the National Audit Office are Parliament and senior management in central government. The customers and stakeholders are illustrated in the figure below.



Figure 9: Customers and stakeholders

The goal with the customer and stakeholder cooperation is to prepare a customer relations programme in compliance with the new strategy and related goals, an action plan and a monitoring system for the planning period. The customer relations programme will list the priorities and start the implementation of actions as part of the implementation of the new vision and strategy. The plan is to survey the current status of customer and stakeholder practices from the perspective of management, interaction and processes. Furthermore, responsible persons for customer relations management and reconciliation will be named, and personnel training plans and competence development plans will be made from the perspective of the stakeholder operations.

The National Audit Office's feedback system and the provided feedback will be used in the development of the customer and stakeholder cooperation. Customer feedback is an important part of the continuous development of competence and interaction and a management tool at the NAOF. The goal is making the audit process more open, fluent and interactive. In addition, the customer feedback system will be further developed based on the experience obtained and observations made during the previous year. A stakeholder survey and a related survey on the reputation of the National Audit Office will be carried out the next time in 2019 and thereafter every four years

Priorities in international affairs

The National Audit Office's international cooperation consists several dimensions. According to the Constitution of Finland, the country – and thus also the National Audit Office – is expected to actively participate in international cooperation to develop society. Another reason for the participation in the international cooperation is ensuring that Finland has the opportunity to influence international decisions. The National Audit Office acts as the national liaison authority of the European Court of Auditors.

International cooperation has an important role in the development of external auditing and monitoring. It promotes institutional capacity, develops competencies and methods, and allows for sustainable reform of general government finances and administration. The National Audit Office's audit instructions are based on the international ISSAI standards. The standards will be developed in cooperation with other supreme audit institutions in working groups of the International Organization for Supreme Audit Institutions (INTOSAI), where the National Audit Office is also involved from the perspective of the development of audit operations.

The key priorities and themes in international auditing and monitoring cooperation are:

- Effectiveness of the audit work
- Quality management
- Methodologies
- Digitalisation and data analytics
- Goals of the UN 2030 Agenda for Sustainable Development

UN Sustainable Development Goal 16 is “Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels”. The NAOF can assess the implementation of the Sustainable Development Goals and the reliability of reporting in its audit operations based on this goal. To promote the Goals, the NAOF also acts transparently and responsibly as an organisation (see Appendix 7, Sustainable development goals).

One of the goals of the international cooperation is to influence, until 2020, as a member of the Governing Board through the European Organisation of Supreme Audit Institutions (EUROSAI). The National Audit Office is responsible for the portfolio of emerging issues and forward thinking. The goal is to actively monitor and report topical issues ranging from digitalisation to security matters and from immigration to monitoring the UN Sustainable Development Goals.

During the planning period, the National Audit Office will influence the growth of professional auditing cooperation and institutional capacity applying for the presidency of INTOSAI's Environmental Auditing working group (2019–2021), by participating in INTOSAI's Big Data and Indicator working groups and EUROSAI's Environmental Auditing working group, Audit & Ethics task force, Information Technology working group, Municipality Audit task force, as well as the working group for public sector audits and social impact. Furthermore, the National Audit Office will act as the chair of the Fiscal Policy Audit Network and actively participate in EU cooperation within the VAT working group, the Banking Union working group, the Europe 2020 Strategy Audit Network and the European Public Sector Accounting Standards (EPSAS) working group.

The National Audit Office will act as the external auditor in the European Southern Observatory (ESO) until 2021 and the European Organization for Nuclear Research (CERN) until 2020. Furthermore, the National Audit Office will be a member of the OECD Audit Committee in 2019–2021.



Figure 10: Priorities in international affairs

3.6 Functional performance targets and service commitment in the provision of internal services

The performance targets of the Administrative Services Unit and the ICT team are divided into output, service level and quality goals.

Output performance targets

The performance targets of the Administrative Services Unit include effectively producing the information needed when managing the National Audit Office and in supervisory work, as well as supporting the employees in their duties. The unit prepares and handles its duties laid down in law and in the Rules of Procedure on schedule and in compliance with the regulations.

Service level performance targets

The Administrative Services Unit is responsible for ensuring that the basics of working life, i.e. service relationships, the work environment, tools and information systems are in good condition and comply with the needs of the National Audit Office and its personnel. A special priority in 2019 is the implementation of the new operating model and management system based on NAOF's strategy. The strategy aims for a unified NAOF and better effectiveness. The purpose of the change of the management system and operating model is to promote these and provide better prerequisites for competence development, the sharing of competence, and external and internal cooperation. The plan is to have the new management system in place as of 1 April 2019.

Quality goals

Quality goals for the Administrative Services Unit are timeliness, correctness, and the ability and willingness to serve. These goals can be achieved by following the principles of good governance, which are equality, exercise of competence for acceptable purposes, impartiality, proportionality, protection of legitimate expectations, service, performance, counselling, good language principle and cooperation principle.

Personnel policy

The National Audit Office will reach the goals set for the different sectors of its personnel policy.

Service commitment of the Administrative Services Unit

The service commitment of the Administrative Services Unit consists of its performance targets, service ability goal, general quality criteria and quality criteria for specific services, good service practices and a commitment to independent development of the operations.

ICT, data analytics and information security

Information technology and information security solutions enable effective and influential audit work. In 2019, ICT development will focus especially on new operating model and management system solutions and the implementation of a document management system.

Development and commissioning of information systems

The organisation's new operating model and management system will change the requirements on the management of data and information systems. New IT solutions and information systems will be needed to plan the operations, manage customers, partners and projects, manage competence and resources, and handle administration of the NAOF as a whole. Basic IT solutions will also be developed by adding cloud service solutions, for example (e.g. Microsoft's basic software). In addition to already started projects, HANDI and document management system projects, projects to find the optimal project and resource management tools for the NAOF will be started. The existing auditing systems, such as Sharepoint (intranet and workspaces), will be developed and maintained. Communication solutions (the external website and intranet) will be developed and an information display solution will be introduced. A standardised data and architecture model enables the required integrations.

Data analytics

Data analytics remains an important development area for the NAOF in which both the audit departments and the supporting functions invest. The data analytics function in the ICT team will support the audit work with expert work, the existing IT solutions and new development projects. The data analytics function will also coordinate cooperation with international and Finnish partners.

Microsoft's PowerBI will be build and commissioned for reporting and visualisation. It can be used to provide varied reports based on external and internal data. Other data analytics development areas include HANDI data, monitoring logs, data from Statistics Finland, a SAP-DAB tool and Macrobond data sources.

As part of the international cooperation, the NAOF will arrange a data analytics seminar in Finland in 2019.

Developing election campaign funding services

Reform of the electronic election campaign funding service will be continued. The new service will include a user interface updated for the current needs, as well as a reliable environment for receiving, processing and reporting disclosures.

Information security and data protection

Information security and data protection require continuous management and development. Requirements of the EU's General Data Protection Regulation will be taken into account and persons responsible for information resources will be trained. ICT risks will be mapped and updated risk management actions will be included as part of the operations of the NAOF.

Preparations for an update of the information security training environment in terms of data transfers, for example, will be made.

Support and training

Investments in the employees' ICT competence will be made by offering them a high-quality self-learning environment and the opportunity to attend training. In 2019, self-learning will be centralised in the eOppiva environment.

Management of hardware, systems and software will enable fluent working. High-quality local IT support services will address all ICT changes and problems.

The ICT function will support the digitalisation of the NAOF with its expertise, by obtaining new solutions for the NAOF to use and by providing technical support at the different stages of digitalisation.

Management commitment

We commit to acting in a consistent, predictable and encouraging manner that complies with the values of the National Audit Office. Our goal is for the employees to have as good an opportunity as possible to implement the audit plan. We commit to managing and developing the auditing, monitoring and expert operations for which we are responsible and working in cooperation to ensure that the performance targets laid down in the audit plan can be achieved as well as possible.

We will manage people and their work by setting goals and creating the prerequisites needed for achievement of the goals. We will support each other and other supervisors in their management duties in a manner which ensures that our good management creates the prerequisites needed for profitable high-quality work, a good workplace atmosphere and a functional work community.

We will carry our responsibility for the management of the National Audit Office as a whole and its active development in the executive team and management team, as well as in our special management sectors that are determined in the Rules of Procedure.

Helsinki, 13 December 2018

Tytti Yli-Viikari
Auditor General

Marjatta Kimmonen
Deputy Auditor General

Marko Männikkö
Deputy Auditor General

Mikko Koiranen
Chief Administrative Officer

Appendices

APPENDIX 1: Spending framework calculation 2019–2023

APPENDIX 2: Operational and financial plan calculation

APPENDIX 3: Personnel resource framework 2019–2023

APPENDIX 4: Strategic competence development plan 2019–2023

APPENDIX 5: Reports to Parliament and audit reports 2019

APPENDIX 6: Communication plan 2019

APPENDIX 7: Goals and indicators of the sustainable development policy



Audit plan 2019–2023

Appendix 1: Spending framework calculation 2019–2023

	2017	2018	2019	2020	2021	2022	2023
	TP	TA	TAE	TAE	TAE	TAE	TAE
Budget/spending framework*	15,325,000	14,937,000	15,669,416	16,099,929	16,099,929	16,099,929	16,099,929
From previous year	1,768,035	2,060,389	1,471,196	1,341,178	1,324,112	1,307,047	1,289,981
Available appropriations total	17,093,035	16,997,389	17,140,612	17,441,107	17,424,042	17,406,976	17,389,910
Salaries and bonuses	11,231,000	11,539,245	12,121,845	12,257,995	12,257,995	12,257,995	12,257,995
Rents for premises	952,181	583,000	583,000	583,000	583,000	583,000	583,000
Other operating expenses	2,849,464	3,403,948	3,094,589	3,276,000	3,276,000	3,276,000	3,276,000
Operating expenses total	15,032,645	15,526,193	15,799,434	16,116,995	16,116,995	16,116,995	16,116,995
Carried forward to the following year	2,060,389	1,471,196	1,341,178	1,324,112	1,307,047	1,289,981	1,272,916



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Appendix 2: Operational and financial plan 2019–2022 (2023) Spending calculation

Spending calculation (operational and financial plan calculation)		National Audit Office of Finland OPERATIONAL AND FINANCIAL PLAN 2019-2022 (2023)			
Adjusted plan data					
Responsibility area	2017	2018	2019	2019	
	TP	TA	TAE	Change +/-, €	Operational and financial plan 2020
Salaries and operating expenditure					
NAOF (two-year transferable appropriation)	15,325,000	14,937,000	15,669,000	732,000	16,099,000
Salary expenditure	11,231,000	11,539,245	12,121,845	582,600	12,257,995
Operating expenditure	3,801,645	3,986,948	3,677,589	-309,359	3,859,000
Operating expenditure, section 21.40.01 final accounts	15,325,000	14,937,000	15,669,000		16,099,000
Operating expenditure/year	15,032,645	15,526,193	15,799,434		16,116,995
Transferable appropriation item (estimate 2018 TA)	1,768,034	2,060,389	1,471,196	-589,193	1,340,762
Available appropriations total	17,093,034	16,997,389	17,140,196		17,439,762
VAT expenditure total (21.40.29)	648,466	590,000	650,000	60,000	650,000
Operating expenditure and VAT expenditure total	15,681,111	16,116,193	16,449,434		16,766,995
+/- Change 2019-2023 total				476,047	
Transferable appropriation		The appropriation meant to cover the National Audit Office's operating expenditure has been budgeted in the State Budget Act, a transferable appropriation may be transferred, in part or in whole, during the budget year. For this nature of the transferable appropriation may only be transferred during the next budget year. Transferable appropriations are transferred to the next budget year. Therefore, a transferable appropriation may be used until the year when it is actually used. Therefore, a transferable appropriation may be used until the year when it is actually used.			

12 December
2018

2020		2021		2022		2023
Change +/-, €	Operational and financial plan 2021	Change +/-, €	Operational and financial plan 2022	Change +/-, €	Operational and financial plan 2023	Change +/-, €
430,000	16,099,000	0	16,099,000	0	16,099,000	0
136,150	12,257,995	0	12,257,995	0	12,257,995	0
181,411	3,859,000	0	3,859,000	0	3,859,000	0
	16,099,000		16,099,000		16,099,000	
	16,116,995		16,116,995		16,116,995	
-130,434	1,322,767	-17,995	1,304,772	-17,995	1,286,777	-17,995
	17,421,767		17,403,772			
0	650,000	0	650,000	0	650,000	0
	16,766,995		16,766,995		16,766,995	
617,127		-17,995		-17,995		-17,995

ated as a transferable appropriation (2 years) in the same way as the operating expenditure of other government agencies. According to the free budget years following the year during which it was added to the budget, provided that the budget does not indicate that the transferable e appropriations, the framework table includes the column "Operating expenditure/year". After the end of the budget year, any unused part of rred in connection with the final accounts. It is a budget expenditure item for that fiscal year, but it will not be entered into the business ac- o realise projects that span over the course of several years.



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Appendix 3: Personnel resource framework 2019–2023

NAOF														
	2018			2019		2020			2021		2022		2023	
Personnel expenditure forecast (€)	11,691,231			12,281,504		12,419,447			12,262,146		12,394,379		12,288,860	
Personnel expenditure forecast excl. holiday bonus leaves (€)	11,539,245			12,121,845		12,257,995			12,257,995		12,257,995		12,257,995	
Personnel expenditure goal (€)	12,079,343			12,121,845		12,257,995			12,257,995		12,257,995		12,257,995	
Goal-forecast excl. holiday bonus leaves	540,098			0		0			0		0		0	
Person-year forecast (person-year = 180 person-workdays)	141,6			148,2		143,6			139,0		139,0		136,8	
Person-year goal (person-year = 180 person-workdays)	138,0			138,0		138,0			138,0		138,0		138,0	
Person-years: goal-forecast	-3,6			-10,2		-5,6			-1,0		-1,0		1,3	
Working hour distribution per function, goal (% , person-years)														
Performance audit	16 %	23	16 %	23	16 %	23	16 %	23	17 %	23	23 %	23		
Financial audit	19 %	27	19 %	27	19 %	27	19 %	27	20 %	27	27 %	27		
Compliance audit	6 %	9	6 %	9	6 %	9	6 %	9	6 %	9	9 %	9		
Fiscal policy audit	2 %	3	2 %	3	2 %	3	2 %	3	2 %	3	3 %	3		
Fiscal policy oversight	2 %	2	2 %	2	2 %	2	2 %	2	1 %	1	2 %	1		
Oversight of election campaign and political party funding	3 %	4	3 %	4	4 %	6	4 %	6	4 %	6	6 %	6		
Reports to Parliament	2 %	3	2 %	3	2 %	3	2 %	3	2 %	3	3 %	3		
External management	15 %	20	15 %	20	15 %	21	15 %	21	15 %	20	21 %	20		
Other external performances	9 %	12	9 %	12	9 %	12	9 %	12	9 %	12	12 %	12		
Internal performances (30 person-workdays per person):	26 %	35	26 %	35	24 %	33	24 %	33	24 %	33	33 %	33		
Total	100 %	138	100 %	138	100 %	138	100 %	138	100 %	135	100 %	137		
Personnel position structure forecast (% of euros, person-years)														
Senior management	5 %	4	5 %	4	5 %	4	5 %	4	5 %	4	5 %	4		
Supervisors	11 %	12	11 %	12	12 %	13	12 %	13	12 %	13	12 %	12		
Counsellors/executives	57 %	73	55 %	72	57 %	75	58 %	74	58 %	74	58 %	73		
Senior auditors/economists	15 %	24	17 %	29	15 %	26	14 %	23	14 %	23	14 %	23		
Auditors/assistants*	12 %	29	13 %	31	11 %	26	11 %	25	11 %	25	11 %	25		
Total	100 %	142	100 %	148	100 %	144	101 %	139	100 %	139	100 %	137		
Personnel position structure goal (% of euros, person-years)														
					Goal in NAOF 2020 strategy:				Goal in NAOF 2023 strategy:					
Senior management					6		4 %		5		4 %			
Supervisors					15		11 %		10		7 %			
Counsellors/executives					67		49 %		63		46 %			
Senior auditors/economists					23		17 %		30		22 %			
Auditors/assistants					27		20 %		30		22 %			
Total					138		100 %		138		100 %			
Retirement (person-years)		0		2		2		2		1				



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Appendix 4: Strategic competence development plan 2019–2023

1 Competence development priorities and actions

Our flexible work culture supports performance and allows for more efficient management of competence. The flexibility also allows us to offer our employees a variety of competence development tools. The National Audit Office uses in the management and development of competence short-term personnel training courses and long-term training programmes, personal development plans, rotation of audited entities, job rotation, public servant exchange and an orientation programme for new employees.

Our competencies have been divided into six main areas that determine the priorities in competence management and strategic planning.

2 Personal development plans

The personal development plans (HEKS) are prepared during development discussions. A HEKS is based on the National Audit Office's key competence areas. The purpose of a HEKS is to ensure that employees have an opportunity to improve their competence in the long term to allow them to engage in professional development throughout their working careers. Development discussions and personal development plans are part of the National Audit Office's competence management effort.

Implementation of the personal development plans is supported by the NAOF's advanced training programmes. An electronic training portal promotes and facilitates the different stages of competence development.

3 Long-term programmes and authorisations

Main priorities of the National Audit Office's training programmes include the international ISSAI standards and guidelines of the National Audit Office, information and communications technology, digitalisation and data analytics in the quickly changing operating environment, as well as audit methods and their extensive utilisation in the audit industry. Other priorities in the years to come will be the development of management, the significance of supervisory work in audits, wellbeing at work and the management of performance and results.

The National Audit Office launched a development programme for experts in management positions (Askel 1 and Askel 2) in 2017. The programmes aim to improve the employees' opportunity to acquire practical management skills and management experience as part of their duties at the NAOF.

Participation of the employees in the training and development programmes of INTOSAI Development Initiative (IDI) supports international interaction and the development of personnel competence. The plan is for one to three public servants to participate in the training programmes in the years to come.

The aim is to increase strategic management also by offering all the employees in a key management position the opportunity to participate in EMBA training between 2019 and 2023. Previous experiences have encouraged the NAOF to continue offering the training.

A feedback survey for audited entities that was introduced at the beginning of 2017 promotes interaction between the National Audit Office and its stakeholders as well as assists in the development of audit processes.

4 Rotation of audited entities, job rotation and public servant exchange

In accordance with the audit standards, an auditor may audit the same entity for a maximum period of seven years, after which time the auditor must switch to a new audited entity.

Special competence needs can be supplemented and competence can be developed by means of external recruitment, internal job rotation and public servant exchange with other organisations. We encourage the employees to engage in internal and external job rotation or public servant exchange as long as it supports the competence needed when taking care of their official duties and supplements the National Audit Office's competence goals and needs. Most discussions about job rotation and public servant exchange take place in the development discussions with an employee's supervisor.

5 New methods of learning

We aim to promote on-the-job learning and learning from colleagues, supervisors and others with new methods. Good practices are promoted by arranging method clinic meetings and experimenting with "shadowing", i.e. employees tagging along with other employees as they work. We also encourage the employees to engage in e-learning and create a variety of learning paths through open universities or WebOpen services, for example.

6 Monitoring competence development

We systematically monitor the development of competence. We monitor annually completed training courses with the training calendar, the number of employees who participated in training with the training register, working hours used in training, training expenditure and training programme impact assessments.

Furthermore, we monitor the development of competence annually at the individual level by means of development and performance assessment discussions and online surveys. The National Audit Office's performance target competence level index monitors the development of competence in the National Audit Office as a whole and development of competence in the main competence areas.



Audit plan 2019–2023

Appendix 5: Reports to Parliament and audit reports 2019

Reports to Parliament

National Audit Office's report to Parliament on the monitoring of the Act on Political Parties in 2018 (February 2019)

Separate report of the National Audit Office on the audit of the final central government accounts for 2018 and the Government's annual report (May 2019)

National Audit Office's Annual Report to Parliament (September 2019)

Report of the National Audit Office to Parliament on the supervision of election campaign funding in the 2019 parliamentary elections (November 2019)

Separate report of the National Audit Office to Parliament: Fiscal policy monitoring and evaluation report (December 2019)

Fiscal policy monitoring and evaluation reports

Fiscal policy monitoring and evaluation report, spring 2019 (May 2019)

Fiscal policy evaluation assessment on the management of central government finances (October 2019)

Financial audit reports

Financial audit report on final central government accounts for 2018 (May 2019)

Financial audit reports of the accounting offices 2018 (April and May 2019)

Financial audit reports for off-budget funds 2018 (April 2019)

Compliance audit reports

Supporting non-profit organisations and certain ad hoc procedures (October 2019)

Performance audit reports and fiscal policy audit reports

1 January to 30 June 2019

Bioeconomy as a key Government project – overall key project funding
Performance audit

Bioeconomy as a key Government project – Makera's additional funding
Performance audit

Using digitalisation in public sector processes required for starting business activities
Performance audit

Functionality of emergency care

Performance audit

Centralised ICT services and procurement

Performance audit

Youth workshops and outreach youth work

Performance audit

Asset lifecycle management instructions

Performance audit

Digitalisation of teaching and learning environments

Performance audit

Police traffic control

Performance audit

Government as a promoter of cleantech procurement

Performance audit

Assisted voluntary return

Performance audit

Cooperation between authorities in security services for sparsely populated areas

Performance audit

Simplifying the process of starting a business

Performance audit

1 July to 31 December 2019

Utilisation of open knowledge from authorities

Performance audit

Knowledge basis for the fiscal policy and reporting on the fiscal policy

Fiscal policy audit

Medium-term forecasts on general government finances

Fiscal policy audit

Sustainable administrative model

Performance audit

Impact on and impact of the income support system

Performance audit

Overall assessment of reforms

Performance audit



Audit plan 2019–2023

Appendix 6: Communication plan 2019

1 Strategic communication goals and themes

The communication values and strategic goals are based on the NAOF2020 strategy:

Values

- transparency
- equality
- interaction
- clarity

Strategic goals

- We implement our strategy by building thought leadership. The theme of thought leadership is crystallised in our leading thought that is derived from our strategy.
- We support a positive internal and external NAOF image and wellbeing at work. We assist the employees in obtaining information about their own work, we create team spirit within the NAOF and we build a functional communication team that provides people energy.
- We create functional and simple solutions in a customer-centred and resource-efficient manner.
- We act ecologically.

The key communication target groups are Parliament and its committees, ministries, central government agencies, the media and the National Audit Office's own employees.

External communication themes for 2019–2021

- The NAOF is the leading expert in central government finances and good governance.
- The NAOF is a proactive party that engages in discussion.
- The NAOF provides information on central government finances and administration in an easy-to-reach format using modern means.

Internal communication themes for 2019–2021

- Shared direction: When you are familiar with the NAOF strategy and apply it to your job, you will do your part in building a unified NAOF.
- Fluent communication: By actively sharing information with others, you support an open work culture and facilitate the work of other people.
- Good feeling: By encouraging, assisting and thanking others, you will create wellbeing at work for yourself and others.

2 Communication tasks 2019

2.1 Responsibilities for communication

The communication function supports the performance and key duties of the National Audit Office. The communication function provides standardised organisational communications and is responsible for the development and maintenance of communications methods, content and channels.

The communication function is responsible for the following:

- VTV.fi online service
- Media and stakeholder communication
- Social media
- VTV Nyt! stakeholder events
- Publications and printed products
- Intranet (Auditori)
- Translation services

The communication function also supports the NAOF's departments in the development of their external communication and work community communication by offering them orientation and training, and by participating in working groups. Part of the support offered by the communication function is a project called Vaikuttava virkakieli ("Influential official language"), which will continue in 2019.

VTV.fi online service

The communication function carries the responsibility for the VTV.fi service and produces the content of the service in cooperation with the management and experts. The online service is the home-base for external communication and audit information. What this means in practice is that all the other external communication channels are based on the content available at VTV.fi.

Media communication

The National Audit Office communicates with the media on completed audit reports and other publications with press releases, online news and videos that include the key information for the target group, present the results from a variety of perspectives and include contact information of the key employees. The information is visualised to make it easier to understand. Information is also communicated in social media, and the subject matter may be advertised also through other channels, depending on public discussion.

Stakeholder communication

The National Audit Office is active in a variety of networks, at events and in discussion forums. The communication function supports cooperation between the management/employees and stakeholders by offering functional and appropriate communication channels, providing newsletters for the stakeholders to use as part of the VTV.fi service and handling the arrangements of VTV Nyt! stakeholder events.

The communication function provides support in the creation of presentation materials for external events by visualising information in cooperation with the management and experts, as well as by editing texts.

Social media

The communication function is in charge of the organisation's Twitter account and will continue to produce content for the account. Latest news from the NAOF and other content suitable for the NAOF profile is shared on Twitter. The content is made more visual by using images, graphics and video.

The communication function will continue to provide experts information on how to use social media and encourage them to actively use their Twitter accounts.

The communication function is also responsible for the NAOF's YouTube and SlideShare profiles, and supports the HR function in content production for LinkedIn.

VTV Nyt! stakeholder events

The communication function arranges stakeholder events together with the audit departments. Themes are selected based on the customers and the goal is to create forums based on a topical subject matter that will develop the NAOF's operations. A separate workgroup is established to produce each event.

Publications and printed products

All of the National Audit Office's reports are published in the VTV.fi service. Furthermore, all Parliament reports are printed. Special attention is paid to the layout and good language of the publications.

The communication function supports the reporting efforts by providing the experts with instructions on linguistic correctness and planning the visualisation of information together with the experts. The communication function carries the responsibility for the publications and related processes. The communication function creates the publications, including the illustrations, and ensures that the language is correct, the online version is published and the publication is printed (if the publication is to be printed).

The communication function maintains communication process descriptions together with the management and experts. An electronic publication platform is developed in connection with VTV.fi.

General brochures of the NAOF are updated and published in Finnish, Swedish and English online and in print.

Intranet (Auditori)

Each employee of the National Audit Office is responsible for good communication within the work community. The communication function is the editor-in-chief of Auditori and supports the management and personnel in work community communication. Furthermore, the communication function arranges information events for the personnel.

In 2019, the communication function will continue to reform the work community communication channels and the internal communication system in cooperation with the management, supervisors and employees. Meeting practices and practices used in communication between supervisors and employees will be revised to ensure that they comply with the requirements of good work community communication. In addition, the need to develop the intranet will be studied and a reform of the content of the intranet will be realised. Another goal is as open use of the electronic workspaces on the intranet as possible.

Translation services

The communication function acquires translation services for all of the NAOF's departments. For the time being, the service is provided by a subcontractor.

2.2 Key communication tasks in 2019

The most important communication tasks in 2019 are based on the strategic communication goals:

- We support a positive internal and external NAOF image and wellbeing at work; we assist the employees in obtaining information about their own work, we create team spirit within the NAOF and we build a functional communication team that provides people energy.
 - Support for implementation of the strategy
 - Support for HR in building the employer image
 - New visual style for the NAOF based on the visual appearance of VTV.fi
 - Reforming and increasing work community communication, including a reform of Auditori and the launching of podcasts
 - Live tweets
 - Developing internal communication of the communication team
 - Building a communication network between the NAOF and other parties
- We implement our strategy by building thought leadership. Thought leadership is crystallised in our leading thought that is derived from our strategy.
 - Continuous development of VTV.fi
 - New visual style for the NAOF
 - MP briefings
 - Launching editor visits and an annual journalist event
 - Identifying people to be profiled and engaging in active external communication together with them
 - Boosting social media presence of the management and experts, coordinating peer support and arranging live tweets
 - Plan on systematic utilisation of old audit information in communication
 - Continued communication and writing training for the management and experts
 - Offering different content for different user types, such as blogs, video, podcasts, visualisations
- We create functional and simple solutions in a customer-centred and resource-efficient manner.
 - Continuous development of VTV.fi
 - Reforming and increasing work community communication, including a reform of Auditori
 - Developing an image and visualisation bank
 - Creating a language policy for the NAOF to avoid the use of overly complex bureaucratic jargon
- We act ecologically.
 - Selecting sustainable solutions for printed products
 - Reducing the number of printed publications and completely transferring to electronic publication by 2020 (excluding publications that must be printed for external reasons)
 - Applying as ecological operating methods as possible in all activities

3 Communication performance targets

3.1 VTV.fi online service

- Strategic content on VTV.fi will be among the first five results in Google with selected keywords. The keywords will be determined based on the new strategy.
- Increasing the amount of time spent on the site per visit from the previous year.
- Using more infographics in VTV.fi.

3.2 Media communications

- Increasing the NAOF's average media coverage from the previous year.
- Ensuring that our selected strategic themes all come up at least once also in media exposure.

3.3 Social media

- Ensuring that the selected strategic themes are on display in Twitter.
- Using more infographics.

3.4 Intranet

- Raising Auditori's personnel feedback rating to at least 3 on a scale of 1 to 5.



Audit plan 2019–2023

Appendix 7: Goals and indicators of the sustainable development policy

National Audit Office's key sustainable development policy goals

The National Audit Office's key sustainable development policy goals have been determined as follows:

1. The National Audit Office's auditing and expert work promotes sustainable development of central government.
2. Awareness of the personnel of environmental issues and their commitment to the achievement of the goals are maintained and developed by means of training and bulletins.
3. The National Audit Office reduces the immediate harmful environmental effects caused by its operations by
 - Influencing the use of electrical energy and other forms of energy
 - Reducing the amount of copy paper used
 - Promoting the use and archiving of electronic documents
 - Organising recycling of waste
 - Reducing the amount of waste going to the landfill
 - Taking into account environmental issues in procurement

Monitoring and indicators

The following indicators are used in the monitoring of the sustainable development goals:

- Consumption of electrical and heating energy, kWh per person: the consumption level does not increase
- Business trips, flights in Finland and abroad; the number of trips does not increase
- Share of e-publications of all audit report, pcs: 100% of audit reports are published electronically by 2020
- Consumption of copy paper, kg: the consumption level decreases by 2% per year



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