


# The NAOF's strategy 2024–2030

National Audit Office of Finland



Basic premise:

The NAOF focuses on performing **its main tasks effectively and efficiently**



# Background

The strategic purpose of the National Audit Office is to ensure sustainable management of public finances and an efficient and transparent central government. This requires that the NAOF itself acts efficiently and transparently and that it also utilises digitalisation and new technologies.

One of the objectives of the strategy is to strengthen government's accountability to Parliament and the public through audit and monitoring. The NAOF's new strategy has been drawn up in a situation where the challenges faced by public finances continue and even escalate and where the outlook for central government finances is uncertain.

The basic premise of the strategy is that the National Audit Office focuses on performing its main tasks effectively and efficiently. This is supported by the clearer organisation and management model introduced in 2023.

The NAOF's audit activities provide reliable and relevant audit information about topics significant to central government finances and financial management. Our audit activities are based on the ISSAI standards, approved by the International Organization for Supreme Audit Institutions.

The NAOF's oversight tasks promote the transparency of policymaking and political party and election campaign funding. The NAOF reports regularly on its oversight activities to Parliament.

# Strategy 2024–2030

## Our strategic purpose

We ensure sustainable management of public finances and an efficient and transparent central government

## Strategic enablers

We act efficiently and transparently and are accountable for our own activities

We utilise digitalisation and new technologies in our work

We are professional and motivated, and our work community has high employee well-being

Our audit and oversight work strengthens government's accountability to Parliament and the public

## Our strategic priorities

We produce reliable and relevant audit and oversight information about topics significant to central government finances and financial management

Our activities support efficient and lawful government

## The NAOF's values

Responsibility } Objectivity } Courage

Our strategic purpose:

**We ensure sustainable management of public finances and an efficient and transparent central government**

# Strategic priorities

**Our audit and oversight work strengthens government's accountability to Parliament and the public**

- We ensure the realisation of Parliament's powers regarding central government finances
- We promote the transparency and openness of the use of public funds

**We produce reliable and relevant audit and oversight information about topics significant to central government finances and financial management**

- We use our audit rights appropriately and according to plan
- The choices in our audit activities are steered by significance to central government finances, risks to cost-effectiveness and compliance with the law, as well as auditability
- We ensure sustainable management of general government finances

**Our activities support efficient and lawful government**

- Our activities promote the productivity, economy and cost-effectiveness of public administration
- Through our activities, we strengthen the implementation of good governance
- Public administration takes our opinions, conclusions and recommendations into account in its activities.

# Strategic enablers

**We are professional and motivated, and our work community has high employee well-being**

- We take care of wellbeing at work, maintain and develop our professional skills, share our competence, and learn from others
- We bear our responsibilities as members of the work community and promote a culture of trust
- We develop in management and leadership


**We utilise digitalisation and new technologies in our work**

- We utilise the opportunities offered by data and use versatile methods and data as well as technologies in our knowledge formation
- Our activities and management are based on the use of up-to-date information

**We act efficiently and transparently and are accountable for our own activities**

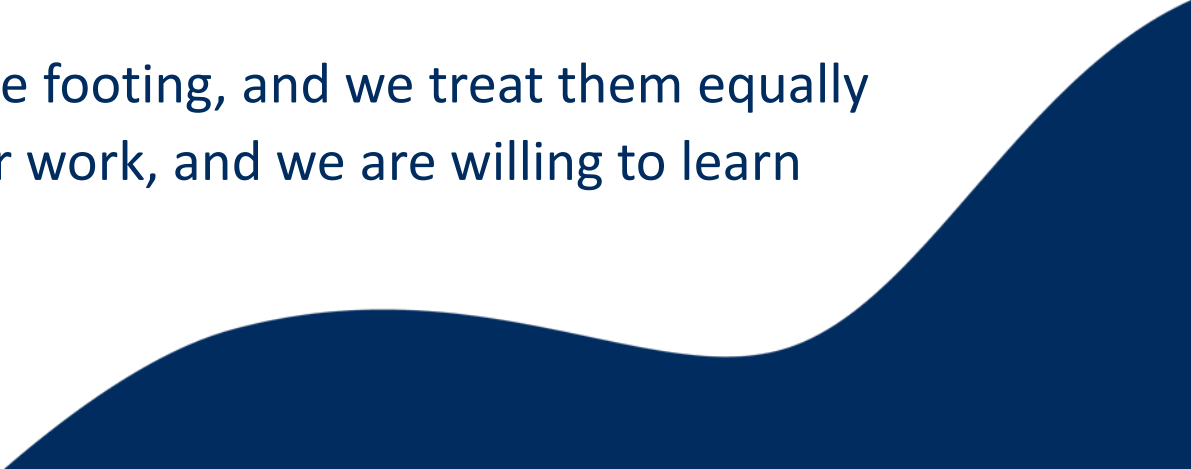
- We are productive
- We have smooth and efficient processes and practices
- We are cost-aware in our own activities
- We have open interaction with public administration and our stakeholders

# Responsibility

- We carry out audit and oversight activities comprehensively and carefully, within the limits of our audit rights
  - The focus of our work is always on the economic perspective
  - Cost-awareness steers our choices in all our activities
  - We see to our professional competence
  - We always remember to serve as an example for others
  - We are honestly open and remember that we are also accountable for our own activities
  - We share information openly and support others within the work community
  - We behave respectfully to one another when working
  - We recognise the impacts of our activities on the environment
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# Objectivity

- We always remain independent of the entities we audit and oversee and of other actors
  - We hear the views of various stakeholders, even though we make the choices in our audit and oversight activities independently
  - Our work is not affected by preconceptions, personal interests or external motives
  - Our opinions are always fact-based, weighed and justified. We utilise all available information as a basis for them
  - We use robust and versatile methods for obtaining information
  - We report and provide information about the results in a balanced way, both critical and positive observations
  - All entities audited and overseen are on the same footing, and we treat them equally
  - We are ready for even critical examination of our work, and we are willing to learn from it
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# Courage

- We present our critical audit and oversight information regardless of its anticipated effects
- We also address those key issues in the management of central government finances which are politically sensitive
- We use new methods, tools and practices without hesitating
- We have the courage not to give our opinion if there is no audit or oversight information on which to base it, or if there is no audit or oversight evidence.
- We stick to the limits of our mandate, even if someone wanted and expected us to exceed them
- We face external pressures and always assume responsibility for what we do and say
- We always act transparently and are ready for dialogue
- We dare to assess and question our own activities and to highlight shortcomings
- We stand by our decisions and conclusions

Thank



You!