

## STRATEGY OF THE NATIONAL AUDIT OFFICE 2020–2024

### MISSION

The National Audit Office provides the public and the Riigikogu with objective information on whether public funds are being used lawfully and reasonably. Considering its experience and the best auditing practice, the National Audit Office is consistently making sure that the state functions well both presently as well as in the future, the problems disclosed to the public are eventually resolved, and accountability does not waver.

### CORE VALUES

The core values of the National Audit Office are objectivity and independence, competence and diligence, cooperation and openness, and honesty and integrity.

The National Audit Office values the sustainability and efficiency of the public sector and the transparency and clarity of its activities. These values concern not only money but also respectful attitude towards the use of time of people, entrepreneurs and officials. The National Audit Office is guided by the same principles in its operations.

### STRATEGIC OBJECTIVES

**OBJECTIVE 1.** The National Audit Office is following the relevant issues concerning daily life in Estonia, and the problems of the state and society are being prevented or resolved with the support of the National Audit Office.

To this effect, the National Audit Office

- observes the Estonian daily life and the activities of the state consistently and comprehensively within its competence, initiating discussion about important matters
- fosters finding solutions, carries out audits on relevant topics, uses resources in the best possible way, and ensures the professional expertise of its employees
- uses alternative forms of presenting the results of audits in addition to audit reports and overviews
- in the event of identifying a problem, draws the attention of the Riigikogu, the auditee, and the public to the matter in the most appropriate manner
- becomes more active with follow-up activities to increase the impact of audits and determine whether the issues highlighted in the audits have been resolved
- involves important stakeholders in the audit process.

**OBJECTIVE 2.** The National Audit Office addresses all the areas of the state and local life within its competence in its audits.

To this effect, the National Audit Office

- carries out audits foremost in the areas that most affect the welfare of the people and the efficiency of the government
- assesses the effectiveness of governance and compliance with the principles of sustainable development in its audits
- will in particular focus on issues concerning public health in the coming years
- in cooperation with the Riigikogu, strives for a solution enabling local communities to receive objective information about the rationality of local government spending.

**OBJECTIVE 3.** The National Audit Office is an active and reliable audit organisation whose work results are recognised by the experts and trusted by the public.

To this effect, the National Audit Office

- values skilled, proactive, and cooperative employees and ensures a contemporary environmentally sustainable workplace for them:
- carries out high-quality audits and develops financial, performance, and compliance audit methodologies for this purpose
- applies more data analytics in its work
- develops information management and data security
- engages in international cooperation foremost in fields where it is possible to share and gain audit knowledge and experience
- pays special attention to the clarity of its messages and the impeccable use of the Estonian language
- strives for greater independence and an increased role of the Riigikogu in developing office's budget.