RIKS
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# Annual Report of the Auditor General

# 2025

RIKS REVISIONEN

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# Annual Report of the Auditor General 2025

The most important findings from performance audit and financial audit are to be compiled in an annual report under Section 12 of the Act on Audit of State Activities etc. (2002:1022). The Auditor General hereby submits the 2025 Annual Report as a report to the Riksdag, pursuant to Chapter 9, Article 18 of the Riksdag Act.

Auditor General Christina Gellerbrant Hagberg made the decision in this matter. Controller Sofie Brandberg presented the report. Deputy Auditor General Claudia Gardberg Morner, Head of Department Lena Moritz, Acting Head of Unit Peter Johansson, Audit Director Andreas Andersson, Legal Advisor Linda Feiff, Deputy Head of Department Robin Travis, Acting Head of Department Sven-Olof Junker, Audit Director Alexandra Popovic and Communication Strategist Anna Knutsson participated in the final processing.

Christina Gellerbrant Hagberg

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# 1 Auditor General's summary

In this report, I gather our most important findings during the past year in order to present a comprehensive and coherent picture of the Swedish National Audit Office's auditing activities.[1]

Our most important findings concern different risks and different areas. My conclusion is that these findings, taken together, underscore the importance of continuing to safeguard trust in the central government, especially through the Government and government agencies being clear in managing their work to strengthen our defence and security in uncertain times.

## 1.1 Important to keep safeguarding trust in the central government

Sweden's population is distinguished by trust in others and our common institutions – a valuable asset. Safeguarding trust in the central government is particularly important in uncertain times, in which trust and transparency are essential for stability in society. Trust in central government is part of sound preparedness.

This is why I would like to highlight in particular that last year's audits include examples of shortcomings that risk undermining trust in the central government commitment.

I see, for example, that mismanagement of grants and the risk of undue social insurance payments may weaken trust in society's institutions. Furthermore, inefficiency and long-term shortcomings in intra-agency cooperation and information sharing can diminish confidence in government agencies' ability to tackle pressing problems in society.

I believe that, to maintain trust in our institutions, it is important that citizens and decision-makers be given clear information on how the central government commitment is implemented. Therefore, it will still be important for government agencies' performance reporting to be clear and, to the best of their ability, show what their activities achieve.

The serious security situation has left its mark on many areas of society. New areas are being given budgetary priority in order to strengthen our ability to deal with both external and internal threats. The effective rearmament of Sweden's defence is crucial, both for military defence and how well other parts of society can function. This involves major expenditure, both in the short and long term. Security also concerns other central government commitments besides defence. To counteract and prevent crime and organised crime as far as possible is a cornerstone of a safe society.

1 Committee report 2018/19:FiU9 p. 13 and Committee Report 2014/15:FiU9 p. 9.

The Swedish National Audit Office’s findings underscore the importance of the smooth functioning of internal governance and control, especially when operations are to be scaled up. They also show that poor skills supply can have adverse effects on society’s ability to manage serious problems.

# 2 Findings must be assessed in context

The Swedish National Audit Office is part of parliamentary control. As Auditor General, I decide independently, with due consideration for legislation, the main direction our auditing is to have. I make decisions about what to audit, how it is to be audited and what conclusions to draw from the audit.[2] Before deciding to initiate an audit, I consult with the Deputy Auditor General.[3]

## 2.1 Findings can be important for various reasons

During the year, we make many different observations in our audit of the central government commitment. The fact that we make an observation means that we have identified a deviation from intended conditions in the audited operations, such as non-compliant accounting or a government agency falling short of its objectives.

When I make the selection of findings for our annual report, I consider them in context. While findings may be important because they are financially comprehensive or because the recur in multiple audits, they may also be significant for other reasons. An important finding can illuminate a problem with potentially serious implications if not addressed. It may also point to a recurrent shortcoming in central government activities, indicating that the problems have either not been addressed or are widespread. Findings may also be important because they are topical, for example because they derive from amended legislation and the Government's management, or because they are linked to more general trends in society.

## 2.2 Findings presented on the basis of three main risks

This report is based on 24 performance audit reports[4] published between April 2024 and March 2025 and our financial audit of 226 government agencies' annual reports for the 2024 fiscal year[5]. This year, we submitted 25 modified auditor's reports, which is more than usual.

We are aware that, in several cases, the Government and agencies have taken steps to address problems that we have highlighted in our audits. This may include, for example, launching an inquiry, adding reporting requirements to appropriation directions or commissioning government agencies with tasks. In our follow-up report, we investigate what our audit has led to.

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2 See Chapter 13, Article 8 of the Instrument of Government.

3 See Section 4 of the Act containing Instructions for the Swedish National Audit Office (2002:1023).

4 Our performance audit reports include findings, conclusions and recommendations that can help to improve central government efficiency. Annex 2 contains a list of performance audit reports published since the 2024 Auditor General's Annual Report.

5 Annex 1 lists modifications and information in auditor's reports for 2024.

This report is divided into three chapters based on risk areas that define the main focus of the audit and are presented in the audit plan. The three main risks are of deficiencies in:

- public finances;
- governance, follow-up and reporting;
- organisation, responsibility and coordination.

The Swedish National Audit Office is part of parliamentary control. Our aim is to perform audits that make a difference today and tomorrow. We audit activities of the Government, central government agencies, state-owned enterprises and foundations. We audit agencies' annual reports to assess whether the accounts are reliable, the accounting records true and fair, as well as whether management's administration is compliant with laws and rules. We also audit the central government commitment on the basis of indications of problems concerning economy, efficiency and effectiveness. We perform our auditing through financial audit and performance audit.[6]

Auditing is followed up on the basis of the annual report, the follow-up report and the audit plan.

6 Sections 4–5 of the Act on Audit of State Activities etc. (2002:1022) and Chapter 13, Article 7 of the Instrument of Government.

# 3 Public finances

In this chapter, I highlight problems that concern public finances in various ways. In this area, auditing focuses on the effectiveness and transparency of fiscal policy and application of the fiscal policy framework. Auditing also focuses on the quality of annual reports and planning and decision-making material.

The fiscal policy framework aims to ensure that fiscal policy is sustainable and transparent in the long term, so that high indebtedness and rising interest rates do not displace pressing fiscal measures and lead to an undesirable redistribution of welfare.

To ensure an accurate basis for decisions for the Government and Riksdag, it is important that annual reports are true and fair. When expenditure authorisations are exceeded or absent, government agencies have committed to use of appropriations without the Riksdag's consent. Large surpluses in fee-financed activities mean that the funds are not used efficiently. To ensure that the Riksdag obtains a comprehensive understanding of central government economic risk-taking, accurate reporting of central government assets is also important.

In this area, we also highlight transfers. They account for a large proportion of total central government expenditure, and shortcomings in transfer management can have implications both for confidence in the system and for individuals in need of grants.

## 3.1 Risk of weakened budgetary discipline

During the year, we found that fiscal policy is not fully designed in accordance with the fiscal policy framework. We noted three factors which, taken together, present a risk of weakened budgetary discipline.[7]

### The fiscal policy framework

The fiscal policy framework plays an important role in maintaining sound public finances and aims to ensure a long-term sustainable and transparent fiscal policy. The framework contains four budgetary policy objectives[8] and principles of transparency and clarity in fiscal policy. A key element of the fiscal policy framework is the stringency of the central government budget process, to so as to weigh different objectives against each other.

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[7] The Government's application of the fiscal policy framework in 2024 (RiR 2024:25). Each year, the Swedish National Audit Office decides whether an audit of the Government's application of the fiscal policy framework should be initiated. The expanded mandate and remit proposed for the Swedish Fiscal Policy Council may affect the added value of the Swedish National Audit Office's future audits of application of the fiscal policy framework. The Swedish National Audit Office has submitted a consultation response to the committee to review the target for general government net lending with regard to the committee's report "Från överskottsmål till balansmål" (SOU 2024:76).

[8] The four targets are 1) the general government net lending target (surplus target), 2) the debt anchor, 3) the expenditure ceiling for the central government and, 4) the municipal balance requirement.

Firstly, there is the fact that the Government stated that support for Ukraine does not justify any specific measure in the form of savings or tax increases. Our assessment is that making exemptions from customary budget review and prioritisation in this manner is not compatible with the fiscal policy framework. Funding is required for investments that do not fall within the scope of the balance target and the expenditure ceiling. The Riksdag Committee on Finance has previously stressed that the fiscal policy framework forms a basis for assessing the continuous monitoring of fiscal policy and external follow-up.[9] Once a parliamentary majority has made an exception, and has permitted departures from the requirements of the fiscal policy framework in advance, the likelihood of recurrence increases. This undermines the status of the framework as a basis for assessing fiscal policy.

Secondly, the Government proposed an increase, justified by fiscal policy, of the already agreed levels of the expenditure ceiling for 2025 and 2026. The Government considered that the levels of the expenditure ceiling should be adjusted as support for Ukraine warranted a departure from the surplus target. Our assessment is that the Government would not have needed to propose higher levels of the expenditure ceiling for 2025 and 2026, as the budgetary margin was already ample. In addition, there was no scope for further unfunded reforms in 2026, taking into account the surplus target.

We have also previously criticised proposals for unjustifiably high expenditure ceilings.[10] At the time, we considered that unjustifiably high expenditure ceilings pose a risk of weakening budgetary discipline overall, as the need for prioritising between expenditures would not be as pressing as would otherwise have been the case.

The third and final risk factor for a deterioration in budgetary discipline is linked to the fact that the Government proposed relatively extensive amendments to the central government budget in connection with the amending budgets submitted to the Riksdag in 2024. Since amending budgets are to be used in exceptional cases, the Government should better justify why these proposals are included there rather than in the budget bill.

In this case, our assessment is that the Government should be better able to explain which factors were unknown at the time of the budget decision and which other reasons were behind the proposals submitted to the Riksdag in an amending budget. In the spring amending budget for 2024, for example, the Government proposed an increase in several appropriations, based on the security policy situation. Given that the security policy situation has been serious for some time, more explicit and transparent rationale about the reasons for these increases would be desirable.

9 Govt Communication 2017/18:207, Committee report 2017/18:FiU32, Riksdag Communication 2017/18:334.

10 See, for example, the Government's application of the fiscal policy framework in 2023 (RiR 2023:24), p. 36.

## 3.2 Fee-financed activities pose numerous challenges

Government agencies usually finance their activities through appropriations, grants or fees. Different elements of their activities can be financed in different ways. A fee is usually defined as a compensation that is to fully or partly cover the central government's costs for a direct service rendered. The basic rule is that agencies are to calculate fees based on full cost coverage unless the Government has decided otherwise. This means that the surplus or deficit in the operations should be balanced over a horizon of a few years.[11]

Financing central government activities through fees presents several challenges.[12] For government agencies that charge fees, in many cases it can be difficult to estimate costs accurately and thus set fee levels to achieve balance over time. Income can also vary over time and thus contribute to surplus or deficit. Surplus means that fee-based activities are overpriced for users. This may be due, for example, to lower costs than forecast or to higher demand for the service or good that carries a fee, which means that the agency is overcompensated for its costs.

For the central government, accumulated surpluses and deficits in fee-based activities mean that the funds are not being used efficiently. This also means that users of services or goods pay a different price than that determined by the Government as a financial target for the operations.

### Full cost coverage does not always apply when the Government has decided on the fee

The Government determines the size of some fees in an ordinance. This applies, for example, to the Swedish Police Authority's passport fees.[13] Government agencies responsible for such activities have sometimes not balanced their financial result over a few years' time. Therefore, their fee-based activities show a surplus or a deficit.[14] In such cases, the Swedish National Audit Office refrains from submitting a modified auditor's report because we consider that full cost coverage does not manifestly apply when the agency is not permitted to calculate the fee, as it cannot control its revenue in that case. However, the Government may have decided on some other means of full cost coverage, for example through the appropriations directions.

11 This is stated in Section 5 or the Fees Ordinance (1992:191) and Section 5 of the National Financial Management Authority's regulations and general advice on fees (ESVFA 2022:5).

12 See, for example, the Swedish Agency for Public Management's "Vem är det som kör?". Avgiftsbelagd verksamhet i staten, OOS 54, 2024 and Fee-based services – risk of inefficiency when government agencies determine and utilise fees (RiR 2025:9).

13 Section 30 of the Passport Ordinance (1979:664).

14 The Swedish Agency for Public Management has shown that accumulated surpluses and deficits will be greater when the fee is regulated, compared to when the agencies themselves decide on the fee size. Swedish Agency for Public Management, "Vem är det som kör?". Avgiftsbelagd verksamhet i staten, OOS 54, 2024, Annex 3.

Deficiencies in fee-financed activities are a recurring problem.[15] In the past year, we have seen shortcomings in unclear regulation and agencies' reporting of their compliance with the full cost coverage requirements. We have also observed substantial surpluses in fee-financed activities at several government agencies. In addition, we have found that the model for annual fees for manufacturers and authorisation holders is partly problematic for the Medical Products Agency and the medical device market.

### 3.2.1 Improve conditions for fee finance reporting

In our auditing, we have found two problems related to reporting fee-financed activities for which full cost coverage is to apply. The first problem concerns the fact that government agencies' reporting on their compliance with the requirements for full cost coverage risks becoming too comprehensive to meet the requirements in the Fees Ordinance. The second problem concerns ambiguous regulation.

Government agencies are to report the outcome of their fee-based activities according to a table for fee-financed activities that the Government decides on in their appropriations directions. In some cases, the table is broken down based on different fee categories, which may include several different fee activities. Besides, the different activities may have different financial targets. Aggregating the activities and reporting outcomes per area may lead to potential ambiguities in the government agency's compliance with the full cost coverage requirements in the Fees Ordinance. Reporting that aggregates an entire fee area also risks concealing whether the objectives or each individual fee activity have been achieved. Our assessment is that the Government should demand more transparent and consistent reporting of the fee-financed activities.

In the case of full cost coverage, the government agency must calculate the fees so that its activities achieve full cost coverage over a horizon of a few years. A common view is that this means one to three years, which is in line with the fact that, according to the table in the appropriations directions, reporting should cover the last three years of activity. In its auditing, the Swedish National Audit Office has proceeded on the assumption that full cost coverage is to be achieved over five years, although whether the intended horizon of the ordinance is one to three years, or five years, is unclear. The Swedish National Audit Office considers that clearer standards would facilitate matters, both for government agencies and for auditing.[16]

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15 See, for example, the Annual Report of the Swedish National Auditors 2015, 2017, 2018 and the Annual Report of the Swedish National Auditor General 2023 and 2024.

16 In April, the National Financial Management Authority submitted a report to the Government in which it assessed that the governance, reporting and monitoring of central government fee-based activities could be made more uniform by clarifying and digitising data in fee budgets in the government agencies' appropriation directions. National Financial Management Authority, "Utveckling av avgiftsrabellerna i myndigheternas regleringsbrev", ESV 2025:14, 2025.

### 3.2.2 Surplus when objective is full cost coverage

When there is a surplus that is not balanced over time and the government agency diverges from the target of full cost coverage, we are compelled to submit a modified auditor's report.[17] In this year's auditing, we have observed numerous instances of surpluses in fee-financed operations, including:

- Over a period of several years, Karolinska Institutet has accumulated a surplus of just over SEK 49 million in the commissioned research fee area, as well as a surplus of just over SEK 32 million in the contract education fee area.[18]
- Umeå University has accumulated a surplus of just over SEK 25 million in commissioned research as well as a surplus of just over SEK 22 million in the contract education fee area.[19]
- Malmö University has accumulated a surplus that amounts to just over SEK 32 million in the commissioned education fee area.[20]
- Dalarna University has accumulated a surplus or SEK 38 million in the commissioned education fee area.[21]
- The Royal Institute of Technology has an accumulated surplus of just over SEK 25 million in the fee area for the education of students who are subject to tuition fees.[22]

We have also observed that several universities have problems balancing surpluses and deficits in activities for third-country students funded by tuition fees.[23] Higher education institutions decide independently on the size of tuition fees and must achieve full cost coverage for their tuition fee-based activities as a whole. In 2023, 12 out of 33 higher education institutions included in our performance audit reported an accumulated deficit or surplus in their tuition fee-funded activities that exceeded 10%. The higher education institutions stated that although their ambition is to achieve a balanced outcome in their activities, there are numerous challenges, such as uncertainty in the number of students who will pay tuition fees going forward.

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17 In some of these cases, the financial target is determined by Section 5 of the Fees Ordinance. In other cases, the financial target is indicated in specific ordinances, such as the ordinance on contract education at higher education institutions.

18 Auditor's report for Karolinska Institutet 2024, 21 March 2025. Audit report – Karolinska Institutet's annual report for 2024, 25 March 2025.

19 Auditor's report for Umeå University 2024, 21 March 2025. Audit report – Karolinska Institutet's annual report for 2024, 21 March 2025.

20 Auditor's report for Malmö University 2024, 21 March 2025.

21 Auditor's report for Dalarna University 2024, 20 March 2025. Audit report – Dalarna University's annual report for 2024, 20 March 2025.

22 Auditor's report for the Royal Institute of Technology 2024, 19 March 2025. Audit report – Royal Institute of Technology's annual report for 2024, 2 April 2025.

23 Third-country students in higher education – admission, residence permits and organisation of education (RiR 2024:21).

Our performance audit also showed that higher education institutions often apply flat rates based on estimates when calculating the tuition fee and when recording income and expense. The accumulated surpluses and deficits that arise should therefore be seen as an estimate of the financial performance of the organisation over a longer period. The Swedish National Audit Office noted that higher education institutions have a responsibility to ensure accurate accounting.

### 3.2.3 Surplus when the target is other than full cost coverage

We have also observed deficiencies in fee-based activities that have a financial target other than full cost coverage. For instance, over a period of several years, the Västra Götaland County Administrative Board accumulated a surplus of just over SEK 48 million in the resource coordination fee area.[24] The financial target for fees is up to full cost coverage[25], which means that there must be no surplus at all. Such fees are instead to be reported in relation to appropriations[26], which the agency has not done. Expenditure of appropriations is therefore reported too high.

In an audit report from 2024, we assessed that it was unclear which authorisation the county administrative boards had used for levying fees for resource coordination and which financial target applied to the activities. In the report, we recommended that county administrative boards contact the Government and request clarification on how the resource coordination activities should be financed.[27] The government agencies requested that the Government supplement their 2024 and future appropriation directions. The supplement was to ensure that the financial target for common resource coordination should be full cost coverage, with the activities thus able to report deficits or surpluses from year to year.[28] The Government has amended the 2025 appropriation directions but did not supplement those for 2024. Therefore, we submitted a modified auditor's report to the Västra Götaland County Administrative Board.

### 3.2.4 The annual fee model poses problems for the Medical Products Agency and the medical device market

Another example of challenges related to fee-financed activities was found in our audit of medical device supervision.[29] The performance audit showed that the model for annual fees for manufacturers and authorisation holders is partly problematic for the Medical Products Agency and the medical device market.

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[24] Auditor's report for Västra Götaland County Administrative Board 2024, 20 March 2025.
[25] Section 4 item 7 and Section 5, third paragraph of the Fees Ordinance (1992:191).
[26] Section 15 of the Appropriations Ordinance (2011:223).
[27] Audit report – Review of the county administrative boards' resource coordination, 12 June 2024.
[28] County Administrative Boards, "Hemställan avseende länsstyrelsernas resurssamordning", 2024.
[29] Supervision of medical devices – priorities, implementation and follow-up (RiR 2024:23).

In the appropriation directions for 2018, the Government tasked the Medical Products Agency with reviewing which fees needed to be introduced to achieve full cost coverage for tasks linked to EU regulations on medical devices.[30] In 2022, a new annual fee was introduced, which is used to finance the Medical Products Agency's supervision, registration and provision of information in the medical device area and the IT support involved.

We found that the fee financing model has led to several challenges for the Medical Products Agency. Fee revenues are both unpredictable and lower than expected, while the number of registered products has increased. This means that the Medical Products Agency currently has supervisory responsibility for more products than before, while the agency's revenue for financing its supervision has decreased. This has led to a deficit in the operations.

To finance the deficit, the Government allocated SEK 8 million per year to the Medical Products Agency in 2022 and 2023. Nevertheless, the agency concluded that, at the time, the revenue from fees, appropriations and grants were insufficient to finance the agency's tasks linked to EU regulations. This has led the Medical Products Agency to downgrade the priority of proactive supervision of medical devices.

The performance audit also showed that there are indications that annual fees have a negative impact on the medical device market, which can have consequences for both companies and product availability. It is a case of the fees not being differentiated and that they have been introduced gradually, which has caused some companies to be subject to the fee requirements earlier than others. The high annual fees have also hit some companies, especially small ones, harder. This does not align with one of the objectives of the EU regulations on medical devices, which involves protecting small and medium-sized enterprises.

Small enterprises also constitute a large proportion of the Swedish medical device market. To safeguard the purpose of the regulatory framework for medical devices, supervisory financing needs to take into account both the Medical Products Agency's need for planning and a long-term approach, and the market's needs for a level playing field and healthy competition. In our performance audit, we noted that several other European countries have differentiated annual fees for economic operators in the medical device market.

[30] Regulation (EU) 2017/745 of the European Parliament and of the Council of 5 April 2017 on medical devices, amending Directive 2001/83/EC, Regulation (EC) No 178/2002 and Regulation (EC) No 1223/2009 and repealing Council Directives 90/385/EEC and 93/42/EEC. Regulation (EU) 2017/746 of the European Parliament and of the Council of 5 April 2017 on in vitro diagnostic medical devices and repealing Directive 98/79/EC and Commission Decision 2010/227/EU.

## 3.3 Continued problems of exceeded and absent order authorisations

Absent and exceeded order authorisations are a recurring observation in our audits.[31] Order authorisation means that the Riksdag undertakes to allocate funds for the coming years. On this basis, the Government grants authorisations to agencies. Authorisations specify the amount of financial commitments that government agencies may make outside the financial year and the period for which the authorisations may be valid. When authorisations are exceeded, government agencies have committed to use of appropriations without the Riksdag's permission. An authorisation may involve significant amounts, so an authorisation that is exceeded or incorrectly reported affects future budgetary scope.

The Swedish National Audit Office has previously pointed out the need for government agencies to strengthen internal governance and control so that they do not enter into multi-annual commitments when there are no order appropriations or commitments that exceed their framework. Our audit indicates a continued need to reinforce control. In this year's audit, we have observed three different types of deficiencies linked to order authorisations. They involve order authorisations that are absent or exceeded and various government agencies receiving different order authorisations for membership fees in international organisations.

### 3.3.1 Absent or exceeded order authorisations

During the year, we have observed that the Swedish Agency for Youth and Civil Society and the Swedish Agency for Participation have entered into commitments for which they should have had an order authorisation.[32] We have also observed that the Swedish National Board of Agriculture, the Defence Materiel Administration, the Swedish National Space Agency and the National Board of Health and Welfare have exceeded their order authorisations.[33] Since the government agencies have thus not complied with Section 17 or the Appropriations Ordinance (2011:223), we have submitted modified auditor's reports.

### 3.3.2 Authorisations for international organisations

Sweden is a member of several international organisations to which we pay membership fees. The membership fee of the international organisations sometimes

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31 In connection with the preparation of the Auditor General Annual Report for 2023, the Riksdag Committee on Finance highlighted the importance for the Government to ensure that the Riksdag's decision on order authorisations not be exceeded. The Committee welcomed the work announced by the Government in the 2024 Budget Bill aimed at improving the budgeting and accounting of order authorisations. See Committee report 2023/24:FiU9 p. 12.

32 Auditor's report for the Swedish Agency for Youth and Civil Society for 2024, 21 March 2025. Auditor's report for the Swedish Agency for Participation for 2024, 21 March 2025.

33 Auditor's report for the Swedish Board of Agriculture 2024, 20 March 2025. Auditor's report for the Defence Materiel Administration 2024, 21 March 2025. Auditor's report for the Swedish National Space Agency 2024, 21 March 2025. Auditor's report for the National Board of Health and Welfare 2024, 21 March 2025.

includes elements other than contributions for running the organisation. For example, in some cases, the organisation's participants decide to fund specific programmes, such as satellite programmes, the cost of which is then added to the membership fee. If Sweden joins such longstanding programmes in international organisations, Sweden also has a commitment linked to its membership. We have noted that it is unclear when an authorisation is needed for international membership fees and how it should be designed.

We have also noted that the Government's management of authorisations for commitments in international cooperation differs between agencies. In some cases, when Sweden is not expected to make new commitments over the course of its membership and the commitment is linked to a decision occasion, the Government has assessed that no order authorisation is needed. However, there are examples of the Government having decided on an order authorisation. There are also cases where no authorisation exists, even though Sweden has entered into an undertaking for special programmes involving multi-year commitments. For the authorisations that only cover the membership fee, without specific commitments, it is unclear how the Government and agencies view the final year and what constitutes a new commitment in the reporting of authorisations.

It is common for commitments in international organisations to be in foreign currency. Commitments in foreign currency may vary over a year, as they are valued at the end of the year at the Riksbank's rate at the balance sheet date. There are also times when commitments are increased annually, based on inflation. This means that government agencies themselves do not have full control over the value of their outstanding commitments until late in the year, which can sometimes cause them to exceed their authorisations. For some agencies, there is a separate appropriation item with the authorisation for international organisations, while for others, an appropriation item also includes other types of expenditure.

The Swedish National Audit Office modifies the auditor's report if an agency has entered into new commitments during the year that leads it to exceed its authorisation framework. This year, we have noted problems with commitments and authorisations at the Swedish National Space Agency, the Swedish Research Council and the Swedish Meteorological and Hydrological Institute (SMHI).[34] For the Swedish Research Council and SMHI, the problems have not led us to submit modified auditor's reports[35] although, as mentioned above, the Swedish National Space Agency received a modified auditor's report.[36] The Swedish National Space Agency has authorisations for its international commitments in international

[34] The Swedish National Space Agency has commitments to the European Space Agency. The Swedish Research Council has commitments to a number of research organisations and SMHI has commitments in international satellite programmes.

[35] Notes sent to the Swedish Research Council on 12 May 2025. KÅR question 2024:2, Swedish Meteorological and Hydrological Institute, authorisation, ref. no. 3.1.2-2024-121.

[36] Auditor's report for Swedish National Space Agency 2024, 21 March 2025.

organisations in an appropriation item within which the agency also enters into national commitments. The Swedish National Space Agency entered into new national commitments in 2024 and also asked the Government for an increased authorisation framework, which was not granted. This meant that, due to an unexpectedly high inflation rate for its commitment to the European Space Agency, and the exchange rate at the end of the year, the Swedish National Space Agency exceeded its authorisation framework.

## 3.4 Poor grant management

Shortcomings in the management of transfers[37] may have implications for the overall economy, trust in the system and individuals in need of grants. This may include, for example, incorrect payments or overuse of the system. Our audits include examining transfer accounting when we assess that there is a high risk of misstatement. The risk of misreporting transfers may be due to several different factors.[38]

In this area, the Swedish National Audit Office has observed that there has been limited follow-up of awarded grants and a risk of incorrect payments due to shortcomings at the government agencies that process payouts from social insurance in the case of foreign income.[39]

### 3.4.1 Limited monitoring of awarded grants

The National Board of Health and Welfare pays out large volumes of government grants. In our auditing, we have observed deficiencies in the National Board of Health and Welfare's follow-up of disbursed funds, including the fact that there is currently no systematic approach for identifying and implementing proactive controls in the processing. In view of this, we have proposed that the Board strengthen its monitoring. The National Board of Health and Welfare has begun work to ensure that grant funds are used in accordance with the conditions set by the Government.[40] We welcome these actions and urge the Board to continue to follow up on disbursed funds.[41]

The Swedish Research Council for Health, Working Life and Welfare (Forte) grants large sums of money for research funding. Forte follows up on the grants provided,

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37 Transfers consist of income that is redistributed among different groups in society, through taxes and grants. While the recipient may have to meet certain conditions, transfers have in common that the central government does not receive something of equal value in return. National Financial Management Authority, "Definitionen av transfereringar (lämnade bidrag)", accessed on 29 April 2025.

38 Such factors include, for example, extensive or complex regulations governing grant activities, in which decisions taken by the government agencies are in some cases based on subjective assessments of who will receive the grant. It may also involve a government agency handling several different grant types for which both regulations and handling procedures may differ. Another factor can involve major IT dependencies in handling and payment processes. See the Swedish National Audit Office Audit Plan 2024/ 25, p. 9–10.

39 Another example from this year's auditing is: The exception that became the rule – The Swedish Social Insurance Agency's use of overriding reasons at 180 days of sick leave (RiR 2024:14)

40 The conditions are contained in different regulations depending on the government grant.

41 Notes sent to the National Board of Health and Welfare on 16 December 2024.

but to a limited extent. The Swedish National Audit Office considers that the Council should strengthen its follow-up of awarded grants.[42] We considered that the deficiencies in the follow-up at the National Board of Health and Welfare and Forte did not lead to significant errors in the accounts and therefore did not submit modified auditor's reports.

### 3.4.2 High risk of incorrect payments when working methods, procedures and controls fail

The Swedish National Audit Office has made several observations concerning shortcomings in the working methods, procedures and controls of government agencies that process payments from social insurance in connection with foreign income, which presents a high risk of incorrect payments.[43] There is also a risk that the state will incur unjustifiably high costs and diminished trust in national welfare systems.

The audit showed that there were deficiencies in many parts of the process that lead to people with foreign income being granted benefits with excessive amounts of compensation. The Swedish Social Insurance Agency and the Swedish Pensions Agency have shortcomings in their control of data on foreign pensions and other foreign income, mainly in the case of ongoing compensation payments. Government agencies also lack a systematic and working method and procedures to access updated data on foreign compensation amounts. This poses a risk of thousands of people potentially being granted excessive compensation amounts, or of compensation potentially being paid to people despite them not meeting the conditions for receiving social insurance benefits.

The Swedish Social Insurance Agency and the Swedish Pensions Agency do not perform any systematic recalculation of the compensation amount provided by the examined Swedish benefits, taking into account annual changes in foreign benefits, for example due to price or wage growth. This means that incorrect payments are at risk of increasing to large amounts. The audit also showed that shortcomings in the government agencies' working methods cause the central government to miss out on reimbursements from other countries. This constitutes poor use of central government resources.

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42 Notes sent to the Swedish Research Council for Health, Working Life and Welfare, 6 May 2025.

43 Social insurance in connection with foreign income – high risk of incorrect payments (RiR 2024:16). The audit covers sickness and activity compensation, housing supplement and maintenance support for the elderly directed at old-age pensioners, guarantee pension, income pension supplement and certain survivors' benefits. The costs of the benefits covered by the audit were approximately SEK 97 billion in 2023.

## 3.5 Shortcomings in the case of loans

It is important that central government assets are reported correctly, to ensure that the Riksdag has an overall picture of economic risk-taking in the central government. It is also important for the Riksdag to have an accurate picture of the value of the assets and whether activities are carried out in accordance with the Riksdag's decisions. Incorrect accounting may lead the Riksdag to take decisions on inadequate grounds. This is a recurring theme in our annual report[44]. In this year's audit, we have made observations in the field related to accounting of fixed assets.

Government agencies are to finance the purchase of fixed assets through loans from the National Debt Office, unless the Government has decided otherwise. In accordance with Chapter 2, Section 2 of the Capital Supply Regulation (2011:210), a government loan may not deviate significantly from the book values of the assets as at 31 December. In our performance audit of the Swedish Gambling Authority, we noted that the Authority has a substantial discrepancy between loans at the National Debt Office and the book value of fixed assets, and we therefore submitted a modified auditor's report.[45] This means that they have not reported loans at the National Debt Office for all fixed assets that they have purchased; instead, purchases have been financed through, for example, grants. Another example is our audit of the National Property Board, where we saw that the value of the Board's loans for operational investments did not correspond to the fixed assets of the activities.[46] However, as we did not consider the deviation to be material, we did not submit a modified auditor's report.

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44 See, for example, Annual Report of the Auditor General 2024.

45 Auditor's report for the Swedish Gambling Authority 2024, 21 March 2025.

46 Notes sent to the National Property Board on 25 April 2025.

# 4 Governance, follow-up and reporting

In this chapter, I wish to highlight findings that mainly concern problems of efficiency and transparency within the central government. In this area, some of the auditing focuses on agency governance through regulations, appropriation directions, instructions and other government decisions. It also covers the internal governance and control of agencies and how they monitor and report their own activities.

The lack of governance, for example due to unclear or ambiguously worded objectives for organisations, increases the risk of inefficiency and falling short of objectives. Deficiencies in the internal governance and control of agencies make it difficult for the latter to know whether they are achieving the objectives of their operations, and increase the risk of errors in annual reports. Ultimately, this may lead to the Riksdag and Government making decisions based on inadequate decision-making data.

The supervision and other controls performed by the Government and, in turn, agencies, is important for ensuring compliance with the regulations decided by the Riksdag and Government. Effective supervision and control help to uphold legal certainty, efficiency and democracy.[47]

In this area, we also highlight shortcomings in the design of measures that can impede achieving the intended objectives, and to do so effectively. This can happen, for example, if the measures do not reach the intended target groups.

Performance reports of agencies must contain essential information about their performance in relation to the tasks and objectives that the Government has decided for their activities. It is crucial that reporting be fair and transparent as the Riksdag and Government otherwise risk making decisions based on deficient decision-making data.

## 4.1 Shortcomings in Sweden's defence and security

The current security situation is severe, with a sharp deterioration internationally and an elevated terrorist threat level in and against Sweden. This means that deficiencies in Sweden's defence and security can have severe consequences both for individuals and for functions in society. Over the past year, we have examined whether the central government's management of the expansion of civil defence has been effective. For the first time, we have also examined the Swedish Security Service's activities from an efficiency perspective.

### 4.1.1 Slow expansion of civil defence

Our performance audit of the central government's management of civil defence expansion revealed several shortcomings.[48] Expansion of civil defence, for example,

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[47] Committee report 2009/10:FiU12 En tydlig, rättssäker och effektiv tillsyn.
[48] Central government management of civil defence expansion (RiR 2025:4)

has been slow. In addition, the Government has been unclear in its management and funding has been short-sighted.

In 2015, the Government decided to resume planning for total defence. However, not until 2022, after Russia's full-scale invasion of Ukraine, that the effort to build up civil defence gained real momentum. At that time, Sweden introduced a new structure for civil defence and crisis preparedness, which aims to provide better guidance. The Government also provided further financial resources for capacity-enhancing measures.

In the audit, we also noted that the Government has been unclear in its agency governance. This includes what is to be achieved, by whom, when and to what extent. This, in turn, has meant that civil defence capabilities are inadequate in relation to the global landscape, according to most observers.

Furthermore, our audit showed that funding has not provided the conditions for a long-term and effective civil defence structure. Funding has been partly short-sighted and irregular, impeding planning and recruitment for government agencies.

### 4.1.2 We have examined the Swedish Security Service's activities

The Swedish Security Service plays an important role in safeguarding Sweden's security. In our audit of the Swedish Security Service's activities, we noted that there are ambiguities in the agency's internal governance and control.[49] In some areas, these can be clarified and made more specific. Internal governance is complex, involving some ambiguity regarding responsibility and authority over resources. This means that, ultimately, there is a risk that the Swedish Security Service may act late to prevent unwanted phenomena.

In addition, we consider that the conditions for conducting activities effectively are, in part, inadequate due to legislative obstacles and a shortage of resources.

We also found that the Swedish Security Service did not provide the Government Offices with its intelligence products, such as threat information and strategic and operational analyses, to a sufficient extent. Our assessment is that the Government Offices could benefit from more intelligence products to be in a better position to govern Sweden and gain an improved overall understanding of intelligence information. The audit also showed that the Government has not been sufficiently active in its governance of the Swedish Security Service.

## 4.2 Shortcomings in central government supervision

Supervision plays an important role in preventing and managing pressing problems in society. Shortcomings in central government supervision are a recurring problem. In last year's annual report, we highlighted deficiencies in patient safety supervision,

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49 The Swedish Security Service's activities (RiR 2024:24).

and in this year's auditing we have found deficiencies in central government supervision to combat money laundering and in the Swedish Gambling Authority's supervision of the gambling market.

Lack of supervision in these areas can make, for example, criminal activity such as money laundering and fraud, more difficult to detect and combat. Money laundering enables criminals to use their proceeds from crime in the regular economy and thereby poses a threat to the financial system and to society at large. Gambling for money also involves risks of money laundering. In addition, match-fixing occurs, not infrequently linked to organised crime.

### 4.2.1 Problems in managing and monitoring anti-money laundering supervision

In our audit of central government supervision to combat money laundering[50] we found shortcomings in the Government's and county administrative boards' governance and monitoring of anti-money laundering supervision.

The audit showed that responsibility for ensuring effective supervision has fallen to the respective supervisory authority. However, government agencies have limited opportunities and scope to address coordinating and developing the system as a whole.

Furthermore, the Government lacks systematic and comprehensive monitoring of the central government's anti-money laundering supervision. This means that it receives a poor basis for assessing how the resources for supervision are to be allocated and whether the supervisory authorities have the powers they need. In our audit, we also noted that the Government Offices' organisation of work on money laundering issues could be improved.[51]

We also noted that county administrative boards lack a strategic approach that shows how supervision can contribute to optimal regulatory compliance. There is also largely a lack of requirements for monitoring anti-money laundering supervision within county administrative boards. This has led to low availability and quality of operational statistics, which impairs the possibility of a sound analysis of supervision and its outcome.

We have also noted that the Swedish Financial Supervisory Authority's supervision addresses a limited number of operators and that there has been a narrow focus on banks. In cases where the Swedish Financial Supervisory Authority has directed its supervision at sectors with a high number of small operators, in most cases they have opted to close down their activities when supervision is initiated. While it can be seen

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50 State supervision to combat money laundering – deficient in scope and effectiveness (RiR 2024:8).

51 The Government has adopted a new ordinance – the Ordinance on a coordination function for measures to combat money laundering and terrorist financing (2024:1367). Under the ordinance, the Coordination function against money laundering and terrorist financing is to report annually to the Government Offices on the performance of their work and that of the supervisory authorities.

as a positive supervisory outcome that operators who do not meet the requirements cease operations, there may also be a risk that the operators will return in a different form. A low supervisory volume therefore poses a risk that a business can be operated for a long time before being subject to supervision again. Although there are advantages to the Swedish Financial Supervisory Authority's extensive preparatory process for maintaining sound quality assurance, it is not adapted to handling the great number of small operators in certain sectors.

### 4.2.2 Shortcomings in supervision in the gambling market

We have also found deficiencies in the Government's management and monitoring of the Swedish Gambling Authority's supervisory operations. In our performance audit, we also noted that ambiguities in the regulatory framework impede effective supervision of unlicensed gambling. In addition, we noted deficiencies in the Swedish Gambling Authority's direction and follow-up of its supervision.[52]

The shortcomings in the Government's management and monitoring concern the Government being aware that other activities have crowded out supervision, but neither duly allocating sufficient resources nor adjusting its instructions. Besides, the Government has provided the Riksdag with limited information on the scope and outcome of the supervision.

Our audit also showed that the current scope of the Gambling Act impedes efforts to combat illegal gambling. The Gambling Act is to apply, with certain exceptions, to gambling provided in Sweden. However, online gambling that is not aimed at the Swedish market is not considered to be provided in Sweden, and what is meant by a gambling company targeting the Swedish gambling market is largely a matter of interpretation that is not specifically defined in the law or its legislative history. So far, there has been no clear case law on this issue either. The uncertainty surrounding the scope of the Gambling Act makes it more difficult for the Authority to act quickly and effectively against illegal gambling.

We also noted that the focus and priorities in the Swedish Gambling Authority's operational plan are presented at a very general and broad level. In the planning of its supervisory activities, the Swedish Gambling Authority has not used a systematic risk analysis, despite the presence of such ambitions since the Authority was established in 2019. In addition, the current level of supervision coverage is too low.

Our audit also showed that the Swedish Gambling Authority has not systematically followed up the results of its supervision and that it has only followed up the results of its supervisory decisions to a very limited extent. The Authority thus lacks knowledge of whether its inspections have led to the supervised entities having corrected the identified deficiencies.

52 Swedish Gambling Authority's supervision of the gambling market (RiR 2024:19).

## 4.3 Deficiencies in Lantmäteriet's internal governance and control

The agency's management is responsible for ensuring that it has a process for internal governance and control and that this process functions satisfactorily. The main purpose of internal governance and control is to ensure that the agency has performed the operations incumbent upon it and that it achieves its objectives.[53] If there are deficiencies in internal governance and control, there is an increased risk that financial reporting and follow-up will be incorrect, that governance will be ineffective and of non-compliance with applicable regulations.

In our audit, we have noted that Lantmäteriet's management assesses that there have been significant deficiencies in the agency's internal governance and control during the period covered by the annual report. According to Lantmäteriet, the reason for the deficiencies was that there was no effective and efficient process, organisation and management culture for internal governance and control. Therefore, we made the assessment that Lantmäteriet had not complied with the Ordinance on Internal Control (2007:603), and submitted a modified auditor's report.[54]

## 4.4 Design of the measures affects efficiency and outcome

We have repeatedly found shortcomings in the design of measures taken by the Government that can impede achieving the intended objectives, and that do so effectively.[55] Lack of such effectiveness can lead to incorrect use of the funds that finance the measure; for instance when a grant is awarded to recipients who should not be covered by it.

Findings in this area relate to temporary deferrals of tax payments and the Government's design of the Industrial Leap, where we have concluded that the design of the measures impedes objective fulfilment.[56]

### 4.4.1 Temporary deferral of tax payments was expensive

In our audit of temporary deferral of tax payments, we made observations on the cost, accuracy and control of the support.[57] While this support has been a relatively effective measure, it has some shortcomings and will be more costly than the

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53 Section 2 of the Ordinance on Internal Control (2007:603). The provision also states that the agency's management must ensure that the requirements of Section 3 of the Government Agencies Ordinance (2007:515) are met. This means that the management is answerable to the Government for the agency's activities, and must ensure that they are conducted effectively and in accordance with applicable legislation and the obligations that follow from Sweden's membership of the European Union, that financial reporting thereof is reliable and fair, and that the agency manages central government funds prudently.

54 Auditor's report for Lantmäteriet 2024, 21 March 2025.

55 See, for example, Annual Report of the Auditor General 2024.

56 Another example from this year's auditing is: The exception that became the rule – The Swedish Social Insurance Agency's use of overriding reasons at 180 days of sick leave (RiR 2024:14)

57 Temporary deferral of tax payments (RiR 2025:1).

Government estimated. In our audit, we assessed that SEK 10 billion is a more reasonable estimate of the net public finance cost than the Government's estimate of SEK 2.6 billion.

The Government's calculation assumed that the deferrals would have prevented a large number of bankruptcies, while in the audit we found no support for this assumption.[58] However, the audit showed that the measures reduced companies' financial difficulties and that its design may have led to ousted bank financing.

The deferrals were intended to support fundamentally sound and viable companies with liquidity problems, but no credit check was required to obtain a deferral. This meant that companies with poor financial conditions even before the COVID-19 pandemic could also obtain a deferral. The Government did not take this into account in its calculations, nor that companies applying for a deferral could have been affected more seriously than other companies by the pandemic, high electricity prices, high inflation and the recession. Interest expense and a penalty fee did not compensate for this.

In our audit, we also noted that the Swedish Tax Agency did not prevent misuse of the temporary deferrals, as it was unclear what would constitute grounds for rejecting an application for deferral. Our assessment was that temporary deferral of tax payments should only be granted when the credit market is not functioning normally.

### 4.4.2 The Industrial Leap is not designed to contribute effectively

Another example of how the design of measures can affect efficiency is the Industrial Leap – a climate policy instrument aimed to support new technologies and other innovative solutions that reduce greenhouse gas emissions. It was introduced in 2018, and the target group and focus have been broadened twice since then. Our audit of the Industrial Leap showed that the Government has not designed the support to contribute as effectively as possible to the green transition to the industrial sector nor to achieving Sweden's climate goals.[59]

The Government did not analyse the consequences of the expansions in advance. Our audit showed that the nature of the target group remains largely unclear after the latest expansion. This has affected the Swedish Energy Agency's ability to work effectively with the Industrial Leap, for example in terms of reaching out with information to the actors involved. After the latest expansion, a wide range of areas are covered in which other government agencies could also contribute knowledge and experience. Nevertheless, the Swedish Energy Agency remains solely responsible for implementation of the Industrial Leap, without any specific requirement for collaboration with other agencies.

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58 Our analysis covers the period up to September 2024.

59 The Industrial Leap programme – planning, implementation and follow-up (RIR 2024:17).

The expansions that have been implemented mean that the Industrial Leap overlaps more with the Climate Leap[60]. In our audit, we noted that the conditions for applying for support for equivalent investments differ between the Industrial Leap and the Climate Leap, which we concluded is not reasonable.

## 4.5 Deficiencies in the presentation of results

Government agencies must present analyses and assessments of the results and development of the operations, and the performance report forms a basis for the Government's assessment of this. The performance report must contain essential information on what the agency has achieved in relation to the tasks and objectives that the Government has decided for the agency's activities.[61] The relevant regulatory framework was developed six years ago. Overall, the change can be understood as a shift from performance reporting – that is, what the agency has achieved – to a greater focus on the effects of the agency's activities.[62]

Presentation of outcome is closely linked to the assessment target achievement. If it is unclear whether targets are met, this risks undermining confidence in the individual activities and, ultimately, also in the public commitment. This is particularly serious because trust in the state is part of sound preparedness and disinformation campaigns have already affected the public sector.[63]

A lack of performance reporting is not a new problem. We drew attention to this problem in last year's annual report, and in the course of last year's auditing we have made several observations showing that the problem persists. It is important for agencies and the Government to take responsibility for accounting to provide a clear basis for assessing the results of the operations.

The observations in this area relate to the shortcomings of several government agencies' presentation of results and difficulties in assessing objective fulfilment in the management of protected nature.

### 4.5.1 Performance reports at several agencies could be improved

In our audits over the past year, we have noted scope for improvement in the performance reports at several government agencies. Both the University College of Arts, Crafts and Design and the Swedish Migration Agency have received modified auditor's reports due to deficiencies in their reporting of information that the

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60 The Climate Leap is a support for climate investments for which the Swedish Environmental Protection Agency is responsible.

61 Chapter 3, Section 1 of the Annual Reports and Budget Documentation Ordinance (2000:605), as amended by SFS 2018:1342 and the National Financial Management Authority's regulations and general guidelines on annual reports and budget documentation (ESVFA 2022:1).

62 National Financial Management Authority, Genomslaget – Resultatredovisningarna och myndigheternas arbete med dessa efter ändrade krav, ESV 2020:28, 2020.

63 Jonsson, D. and Wedebrand, C., Svenskarnas försvarsvilja, FOI-R--5206--SE, Swedish Defence Research Institute, 2021, section 4.1. See also Motståndskraft – Inriktningen av totalförsvaret och utformningen av det civila försvaret 2021–2025 (Ds 2017:66), p. 45.

Government has requested in the reporting requirements in appropriation directions.[64]

We have also noted other examples of how performance reports could be improved, even if the deficiencies have not been of a material nature and therefore have not led to us submit modified auditor's reports. For example, we have noted deficiencies in the Swedish Post and Telecom Authority's reporting of reporting requirements. We have also noted potential for improvement in the Swedish Armed Forces' analysis of operational capabilities in its performance report and recommended that the Inspectorate of Strategic Products provide better documentation that can be used to verify fee tables in the performance report. Furthermore, we have observed that the Swedish Agency for Marine and Water Management's performance report could be further developed.[65]

In last year's audit of the Swedish Energy Agency's annual report, we noted considerable room for improvement in the agency's analyses and assessments in its performance report.[66] In this year's financial audit, we noted that the Swedish Energy Agency's performance report has improved, although there is still room for improvement.[67]

### 4.5.2 Management of protected nature is not effective

We have noted that management of protected nature is not effective and that the objectives of the management are not achieved with the funds allocated. Our performance audit showed that there are major shortcomings in monitoring of the management of protected nature.[68]

On its own initiative, in consultation with the county administrative boards, the Swedish Environmental Protection Agency has developed a follow-up system to assess whether the objectives of the administration are achieved. Although it was introduced as early as 2010, it has never functioned in practice because follow-up has been too resource-intensive. The Swedish Environmental Protection Agency's IT system for follow-up is also inadequate.[69]

Follow-up has therefore only been performed to a limited extent, and comparisons between different counties cannot be made. This means that follow-up has not been able show whether the management has achieved its objectives or whether it has been

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64 Auditor's report for University College of Arts, Crafts and Design 2024, 21 March 2025. Auditor's report for the Swedish Migration Agency 2024, 21 March 2025.

65 Notes sent to the Swedish Post and Telecom Authority, 13 May 2025. Verbal reporting to the Swedish Armed Forces in connection with annual report audit. Verbal reporting to the Inspectorate of Strategic Products in connection with annual report audit. Notes sent to the Swedish Agency for Marine and Water Management, 9 April 2025. Notes sent to the Swedish Energy Agency, 10 April 2025.

66 This was mentioned in the Auditor General's Annual Report for 2024.

67 Notes sent to the Swedish Energy Agency, 10 April 2025.

68 Protected area management (RiR 2024:11).

69 The Swedish Environmental Protection Agency plans to update its follow-up guidance and replace one of its IT systems. How follow-up will be in the future is thus currently unclear.

cost-effective. The Government has been aware that the follow-up system could not be applied as intended, but has not taken any initiatives to address the problems.

The county administrative boards have long given follow-up of management lower priority due to resource shortages. In our audit, we noted that this is reasonable in the short term, but that in the longer term, there is a risk that operations will not develop effectively because valuable knowledge is not identified and fed back into the organisation. Follow-up is needed both to assess target achievement and to identify the need for any changes required to achieve the targets.

# 5 Organisation, responsibility and coordination

In the final chapter of this report, I have selected observations that deal with how the central government commitment is affected by how the activities are organised. The organisation of activities impacts the effectiveness of central government initiatives and the quality of the audited organisations' annual reports. This is why the Swedish National Audit Office has an important task to examine whether the organisation, division of responsibilities and coordination in central government are designed to promote a high level of effectiveness.

For example, it is important to able to organise work based on the opportunities provided by digitalisation, to streamline operations and reduce the risks of errors. Digitalisation has made a difference in all sectors of society and has the potential to contribute to more efficient central government activities. However, in order to fully harness the progress of digitalisation, government agencies need to have functioning information security. This is a recurring theme in our annual reports.

A related and recurring issue in this area is the coordination of government agencies through information sharing. Opportunities to share information can contribute to more efficient performance of activities. Nevertheless, we regularly find that it is difficult for government agencies to compile and share information.

During the year, we have also made observations on the government agencies' skills supply which I would like to raise in this context. The right competence is fundamental for government agencies to perform their work effectively and efficiently.

## 5.1 Harnessing the opportunities offered by digitalisation

Last year, we highlighted findings concerning shortcomings in the Government's management of information and cyber security in society and identified deficiencies in information security efforts to manage valuable research data at universities and other higher education institutions. During the year, we have found that support for regions and municipalities' work on information security in health and social care is not sufficiently coherent or adapted to needs within the sector.[70]

For government agencies, digitalisation can create opportunities to streamline operations and reduce the risk of errors. Such a development requires that the rules be adapted to new conditions. We have noted the need for clarification in the provisions on the signing of annual reports.

[70] Information security in health and social care – central government support and supervision (RiR 2024:6).

### 5.1.1 Insufficient support for information security in health and social care

In our audit on information security in health and social care, we noted that support from the Swedish Authority for Privacy Protection, the Swedish Civil Contingencies Agency and the National Board of Health and Welfare is too general and not sufficiently adapted to the needs of healthcare providers. None of the government agencies consider it their responsibility to meet the specific support needs of health and social care services. In addition, support is far too limited when IT incidents occur. Furthermore, government agencies rarely take any legal positions, which makes it difficult for health and social care providers to understand what is expected of them. In addition, government agencies work in silos and have not cooperated or coordinated their efforts when designing their support.[71]

In our audit, we also noted that the Government has taken few measures to strengthen information security efforts in health and social care. For example, the Government has not clearly defined the division of responsibilities and tasks between the relevant government agencies in terms of the design of support, nor ensured that they coordinate their work to effectively design support.

In addition, we noted that the Government has not worked sufficiently to ensure that social care providers are subject to the same clear requirements for security measures and systematic information security work as healthcare providers[72], despite the fact that sensitive information is often handled in social care services just as much as in healthcare services.

### 5.1.2 Ambiguous rules on electronic signatures of annual reports

Electronic signatures of annual reports could make it easier for government agencies to manage them and reduce the risk of accidentally submitting an annual report containing errors or that has not been signed at all.

From our perspective, it is important that the agency's management, the board members or the head of the agency signs the annual report. The reason is that the signing, together with the signature sentence, is an important part of our assessment of how management has taken responsibility for the financial reporting. According to our view, there may be a material misstatement if an annual report lacks a signature or signature sentence, and it can lead to modified auditor's report.[73]

The issue of whether government agencies can sign their annual accounts electronically was raised during the COVID-19 pandemic and remains topical. For

[71] Information security in health and social care – central government support and supervision (RiR 2024:6).
[72] Except in the case of certain authorisation granting and control.
[73] Since 2015, as have submitted five modified auditor's reports due to the absence of a signature or signature sentence.

companies, annual reports may be signed electronically, provided that certain technical solutions are used.[74]

The provisions relating to government agencies' annual reports are designed differently from those for companies, and it is our assessment that the current provisions do not allow government agencies to sign their annual accounts electronically.[75] Annual reports that have been signed electronically are therefore incomplete.

To enable government agencies to streamline management of their annual reports, it is important that the rules are adapted so that they clearly state whether electronic signatures are permitted and, if so, which technical solutions are to be used. We called for a regulatory change in last year's annual report, but no such change has yet been made. Our assessment is that regulation can be prescribed either through an ordinance or agency regulation.

## 5.2 Shortcomings in information sharing are common

Accurate and up-to-date information is necessary for making informed decisions. If it is difficult for government agencies to share information, internally or with other agencies, it can lead to poorer decision-making and less effective measures.

We have highlighted shortcomings in government agencies' information sharing in several previous annual reports.[76] In this year's auditing, we have found shortcomings in government agencies' circumstances and ability to share information, both internally and externally with other government agencies, and internationally. The importance of government agencies' ability to share information is also shown in our performance audit of initiatives when children are suspected of serious crimes.[77]

### 5.2.1 Poor procedures for sharing information between government agencies

Our audit of establishing identity showed that government agencies do not have adequate procedures for ensuring that correct identities are established and that incorrectly registered identities are detected when sharing information with other government agencies. This is especially the case in relation to cooperation between the Swedish Tax Agency and the Swedish Police Authority.[78]

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[74] See Chapter 2, Section 7 of the Annual Accounts Act (1995:1554).

[75] See Chapter 2, Section 8 of the Annual Reports and Budget Documentation Ordinance (2000:605).

[76] See, for example, the Annual Report of the Swedish National Auditors 2011 and 2016 and the Annual Report of the Swedish National Auditor General 2022 and 2024.

[77] Another example from this year's auditing is: Social insurance in connection with foreign income – high risk of incorrect payments (RiR 2024:16).

[78] Who's there? – Establishing identity at government agencies (RiR 2024:12).

The deficiencies can also lead to risks of identity-related crime, threats to Sweden's security and undue payments from welfare systems. They affect the possibility of ensuring that only those who are entitled to a residence permit in Sweden are granted one. Through the population register, the deficiencies also affect the basis for decisions and measures.

We have also noted shortcomings in cooperation between the Swedish Police Authority and the Swedish Tax Agency regarding false and erroneous identities, and we have noted that the Swedish Police Authority and the Swedish Migration Agency have inadequate access to information about the identity documents that are available at the Swedish Tax Agency. In addition, the Swedish Migration Agency has expressed a need for the Swedish Police Authority to do more to take care of identity documents when people state to the agency that they want to seek asylum. Our audit also showed that the Swedish Tax Agency has poor access to the identity information that forms the basis for the Swedish Migration Agency's decisions. Finally, the Swedish Social Insurance Agency and the Swedish Pensions Agency have poor access to information on the Swedish Tax Agency's coordination numbers.

Most of these needs are known, and various initiatives at the agency or governmental level are underway to create the conditions for more efficient information transfer. However, in our audit, we made the assessment that the Government needs to give a clear, joint agency assignment on collaboration regarding false and erroneous identities.

### 5.2.2 Insufficient action when children are suspected of serious crimes

In recent years, more and more attention has been paid to children in Sweden being drawn into gang crime. According to the Swedish Police Authority, children begin committing more serious crimes earlier in their criminal careers. In our audit of the central government's overall initiatives to break children's criminal behaviour, we concluded that the efforts are not fully effective.[79] We assessed that the actors' joint efforts to identify and support children with serious criminal behaviour varies between municipalities.

One explanation for the inadequate efforts is the lack of national governance and coordination. For example, there is a lack of national and cross-stakeholder knowledge support and guidance, as well as a comprehensive follow-up and oversight. Likewise, there is a lack of sufficient transfer of knowledge and experience and uniform terminology that enables the actors to understand each other. The system for preventing children from continuing criminal behaviour features local actors building up their own local cooperation structures and working methods. This

[79] Inadequate interventions when children are suspected of serious crimes (RiR 2024:9). The audit has included the National Board of Health and Welfare, the Swedish Police Authority, the Swedish Prosecution Authority, the National Board of Institutional Care and the Swedish Prison and Probation Service, as well as these government agencies' collaboration with the municipal social services. However, the social services' efforts are outside the Swedish National Audit Office's audit mandate.

requires intensive resources and makes impedes collaboration and exchanging experiences across municipal boundaries.

We also noted shortcomings in critical parts of the information exchange between stakeholders. These included police reports of concern to social services and social welfare boards' statements to the judicial system.[80]

In our audit, we found that neither initiatives, working methods, knowledge support nor threat and risk assessments are generally adapted to children under the age of 15, who are not of criminally responsible age, committing such gross crimes as they do or that having links to gang crime. There is also a lack of information sharing between actors. Children under the age of 15 years have so far not received the same attention as those over the age of 15 who are suspected of crimes.

We have also noted that there are shortcomings in the joint work of the actors with regard to children aged over 15 who are of criminally responsible age. Although the actors share information continuously, both the exchange and the information itself are inadequate. The failure of the system to function fully is partly due to vulnerabilities, inefficiencies and dependence on individuals in the joint work structures. Another reason is that the actors essentially lack understanding of each other's mandates and needs. Current governance, support and guidance are not perceived to be fully adapted to children committing more serious crimes. Several of the penalties are enforced by the municipalities, without coordination or common focus on what they entail. All in all, this risks leading to children not receiving the care they need and not being treated equally across the country.

The state must ensure that the system is as coherent as possible and that no conflicts are created that undermine efficiency and effectiveness. Amendments in the judicial system in recent years are moving towards stricter penalties and a harder line against criminal behaviour. At the same time, social initiatives and individual-based care must continue to be strengthened and developed. The state should ensure that these two lines work together and reinforce each other. We also noted a risk that of Government not taking sufficient account of the actors' needs when amendments are introduced.

## 5.3 Poor skills supply in health care and treatment

Shortcomings in central government skills supply is a recurring theme in our auditing.[81] Shortcomings in skills supply in areas such as health care and treatment can have serious consequences for both individuals and society. If an individual does

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80 On 1 April 2025, a new law came into force – the law on the obligation to provide information to law enforcement authorities (2025:170). It entails that municipalities, regions, schools and a number of government agencies must disclose, confidentiality notwithstanding, certain information to the Swedish Police Authority and other law enforcement agencies.

81 See, for example, Annual Report of the Auditors General 2019 and 2021. See also Annual Report of the Auditor General 2022.

not receive the right care and treatment due to a lack of competence, this can ultimately lead to a greater need for resources in the future.

During the past year, we have noted shortcomings in skills supply in health care and treatment at the National Board of Institutional Care (SIS) and the Swedish Prison and Probation Service.

### 5.3.1 SIS is not meeting its targets and has insufficient staffing and skills at its institutions

In our audit of care and treatment at the National Board of Institutional Care's special residential homes for young people, we made several observations of shortcomings in skills supply.[82] These shortcomings are an important part of explaining why SIS is not achieving its targets for its activities concerning homes for young people.

Staff competence plays a crucial role in the care and treatment provided. Our audit shows that SIS has not ensured sufficient staffing and skills at the homes for young people, neither to achieve the basis of care and treatment nor to cope with the more structured treatment activities in the form of, for example, treatment programmes. The head office also does not support the homes for young people sufficiently in these matters. We also noted that far from all department staff have completed mandatory internal training courses that form the basis of SIS's treatment activities. In addition, a small percentage of staff undergo continuing education in cognitive behavioural therapy, and only a few per cent undergo training in neuropsychiatric disabilities – a condition of most the admitted youths. We noted that there are staff who are dedicated and passionate about doing their best for the admitted young people, although according to managers, staff and admitted youths, there are also unsuitable staff working at all homes for young people that we visited.

### 5.3.2 High occupancy and recruitment difficulties in the Swedish Prison and Probation Service

Our audit of the Swedish Prison and Probation Service's treatment activities showed, among other deficiencies, poor skills supply.[83] The aim of the Prison and Probation Service is for as many clients as possible with a medium or high risk of recidivism to undergo at least one treatment programme. This applies to about 75% of all clients. In 2023, however, only 22% of correctional clients serving a custodial sentence, and 13% serving a non-custodial sentence, completed a treatment programme. mainly due to staff and premises shortages. Current occupancy levels and recruitment conditions limit the possibilities for the Swedish Prison and Probation Service to scale treatment operations according to clients' needs.

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82 The National Board of Institutional Care's special residential homes for young people – shortcomings in state compulsory care of children and youths (RiR 2024:7).

83 Tools for change – The treatment activities of the Swedish Prison and Probation Service (RiR 2024:13).

The audit showed that while the Swedish Prison and Probation Service trains programme leaders and adapts training to operational needs, possibilities of offering a supportive environment in everyday life are limited. We also noted the need for better knowledge of clients' needs and outcome evaluations of the treatment programmes. This knowledge is needed in order to plan the best use of resources.

All in all, the Swedish National Audit Office notes a risk of staff shortages and overcrowded prisons in the future. In addition, overcrowding risks leading to poorer conditions for the work to prevent recidivism in general.

# Annex 1. Modifications and information in auditor’s reports for 2024

The Swedish National Audit Office has issued auditor’s reports for 226 agencies and other organisations for the 2024 financial year. We have issued modified auditor’s reports for 25 agencies and one Nordic institution. All our modifications were through a qualified opinion on one or more statements. Two auditor’s reports contain annually recurring information about our audit.

The Swedish National Audit Office’s financial audit reviews the annual accounts of central government agencies in accordance with generally accepted auditing standards. Generally accepted auditing standards for public sector audit are determined by the Auditor General and primarily entail the application by the Swedish National Audit Office of ISSAIs (International Standards for Supreme Audit Institutions), which apply to financial audit. Our financial audit assesses whether the annual report and underlying documentation are reliable and whether the accounts provide a true and fair view. By true and fair, we mean that the annual report as a whole provides a true and fair view and that the component parts have been prepared in accordance with the financial framework. The assignment also includes assessing whether the administration by the management complies with relevant provisions and special decisions.

There are no international standards for audit of agencies’ performance reports that stipulate how the audit is to be conducted. The same applies to our examination of whether the management’s administration complies with relevant provisions and special decisions. Instead, we follow the Swedish National Audit Office’s internal policy documents. These describe how we are to audit the performance report and the management’s assessment of whether internal control is satisfactory and of the management’s administration.

Misstatements and deficiencies that we identify during the audit must be communicated to the agency as soon as possible. The agency will then have the opportunity to take action before the annual report is drawn up. The work of financial audit is thereby also preventive and can help to reduce the risk of material misstatement in the annual report.

The Swedish National Audit Office expresses five opinions in the auditor’s report concerning

- the annual report being prepared in accordance with the applicable regulatory framework
- the annual report providing a true and fair view of the financial results, financing and financial position as at 31 December

- the performance report being consistent with the annual report in other respects and supporting a true and fair view in the annual report as a whole
- the use of appropriations and revenue by the agency in accordance with the purposes approved by the Riksdag and in accordance with relevant provisions
- nothing having emerged to indicate that the management has not complied with the Ordinance on Internal Control (2007:603).

We make the last statement of opinion only for the agencies that are to comply with the Ordinance on Internal Control.

For Sveriges Riksbank and Stiftelsen Riksbankens Jubileumsfond we also state an opinion concerning discharge from liability.

Auditor's reports that deviate from the standard format are called auditor's reports with a modified opinion. Modification can be made by means of a qualified opinion, an adverse opinion or a disclaimer of opinion.

- **A qualified opinion** is used when the Swedish National Audit Office concludes that there are material misstatements but that these do not have a pervasive effect on the annual report. A qualified opinion is also used if the Swedish National Audit Office has not been able to collect sufficient appropriate audit evidence but considers that the possible misstatements are not pervasive.
- **An adverse opinion** is used if the Swedish National Audit Office concludes that there are material and pervasive misstatements and that, consequently, the annual report does not provide a true and fair view.
- **The Swedish National Audit Office issues a disclaimer of opinion** if it is not possible to collect sufficient appropriate audit evidence and the Swedish National Audit Office assesses that possible effects of undetected misstatements may be both material and pervasive. The Swedish National Audit Office may also refrain from expressing its opinion if the auditee has not prepared the annual report in accordance with a financial reporting framework. If there are no rules for how the financial statements should be prepared, the Swedish National Audit Office has no criteria on which to base an audit.

The Swedish National Audit Office may also emphasise particularly important information in the annual report or that is necessary to understand the work of the Swedish National Audit Office. We do this by providing an **emphasis of matter** in the auditor's report. This information does not, however, entail that an auditor's report been modified.

## Modified opinions in the form of a disclaimer of opinion

The Swedish National Audit Office has not issued any disclaimers of opinion for 2024.

## Modified opinions in the form of an adverse opinion

The Swedish National Audit Office has not issued any adverse opinions for 2024.

## Modified opinions in the form of a qualified opinion

The Swedish National Audit Office has issued qualified opinions for 2024 in the cases presented below.

### Qualified opinions referring to one or more of the following opinions in the auditor's report

In the opinion of the Swedish National Audit Office the agency has, in all material respects:

- prepared the annual report in accordance with the Ordinance concerning the Annual Reports and Budget Documentation (2000:605), instructions, appropriation directions and other decisions for the authority
- provided a true and fair view of the agency's financial performance, financing and financial position as at 31 December 2024
- submitted a performance report and other information that is consistent with and supports a true and fair view in the annual report as a whole.

#### Ombudsman for Children

The Ombudsman for Children has not reported how they have fulfilled the financial conditions specified by the Government for appropriations expenditure area 9, appropriation 5:2, appropriation item 6 Children's rights – to the Ombudsman for Children. This is not consistent with Chapter 6, Section 1 of the Annual Reports and Budget Documentation Ordinance (2000:605).

#### University College of Arts, Crafts and Design (Konstfack)

Konstfack has not reported on which actions have been considered relevant and been taken to ensure that the authority contributes to the objectives set out in the national strategy for Swedish participation in Horizon Europe. The reporting requirement is set out in the joint appropriations directions for 2024 for universities and other higher education institutions. This lack of reporting is not consistent with Chapter 3, Section 1 of the Annual Reports and Budget Documentation Ordinance (2000:605).

#### National Library of Sweden

The National Library of Sweden's annual report has no signature sentence and is not signed by the agency head. This is not consistent with Chapter 2, Sections 8 and 9 of the Annual Reports and Budget Documentation Ordinance (2000:605).

### Swedish Migration Agency

The Swedish Migration Agency has not presented all its reporting requirements in its performance report. This is not consistent with Chapter 3, Section 1 of the Annual Reports and Budget Documentation Ordinance (2000:605).

### Swedish Agency for Health and Care Services Analysis

The Swedish Agency for Health and Care Services Analysis has reported incorrect amounts in the distribution of income and expenses in its performance report. This is not consistent with Chapter 3, Section 2 of the Annual Reports and Budget Documentation Ordinance (2000:605).

### Nordic Genetic Resource Center

The Nordic Genetic Resource Center has been unable to produce audit evidence to support the reported sub-items in the tables “Funktionsuppdelade kostnader” and “Bevarande och nyttjande” on page 31 of its annual report. Consequently, the Swedish National Audit Office has been unable to determine whether the amounts in the tables are true and fair.

### National Archives

The National Archives have not commented on material deviations between the fee budget and actual outcome. This is not consistent with Chapter 3, Section 2 of the Annual Reports and Budget Documentation Ordinance (2000:605).

### Swedish Tax Agency

The Swedish Tax Agency has reported incorrect amounts in Note 12 in the section entitled Lämnade bidrag till företag och enskilda personer. The amounts are incorrect for both 2024 and 2023. This is not consistent with Chapter 2, Sections 5 and 6 of the Annual Reports and Budget Documentation Ordinance (2000:605).

### Swedish International Development Cooperation Agency (Sida)

Sida has not reported a financial commitment amounting to SEK 8,000,000 thousand in its authorisation reporting. This is not consistent with Chapter 6, Section 1 of the Annual Reports and Budget Documentation Ordinance (2000:605). Outstanding commitments at year end should be SEK 24,158,992 thousand in expenditure area 7, appropriation 1:1, appropriation item 31 Multilateral and international organisations and funds.

## Qualified opinions referring to the following statement in the annual report

> Based on our audit, the Swedish National Audit Office considers that, in all material respects, the agency has used appropriations and revenue in accordance with the purposes approved by the Riksdag and in accordance with relevant provisions.

### Defence Materiel Administration

The Defence Materiel Administration has incorrectly reported SEK 24,153 thousand on expenditure area 6, appropriation 1:3, appropriation item 1 Supplier expenditure for deliveries. These costs should have been reported on expenditure area 6, appropriation 1:2, appropriation item 5 Defence Materiel Administration's support for Ukraine. Correct accounting would have meant that the agency exceeded its appropriations credits. This is not consistent with Section 6 of the Appropriations Ordinance (2011:223).

The Defence Materiel Administration has also entered into commitments during 2024 which extend beyond the final year of the order authorisation. This is not consistent with Section 17 of the Appropriations Ordinance (2011:223). Commitments extending beyond the final year 2034 amount to SEK 874,312 thousand and relate to expenditure area 6, appropriation 1:3, appropriation item 1 Supplier expenditure for deliveries.

### Dalarna University

Over a period of several years, Dalarna University has accumulated a surplus in the expenditure area contract education. The accumulated surplus amounted to SEK 38,006 thousand as at 31 December 2024. This is a deviation from the economic objective of full cost coverage pursuant to Section 5 of the Ordinance on contract education at higher education institutions (2002:760). Fees must be calculated in such a way that revenues cover operational costs over a horizon of a few years.

### Karolinska Institutet

Over a period of several years, Karolinska Institutet has accumulated a surplus in the expenditure area contract research and contract education. The accumulated surplus amounted to SEK 49,389 thousand and SEK 32,453 thousand as at 31 December 2024. This is a deviation from the economic objective of full cost coverage pursuant to Section 5 of the Ordinance on contract education at higher education institutions (2002:760). Fees must be calculated in such a way that revenues cover operational costs over a horizon of a few years.

### Royal Institute of Technology

Over a period of several years, the Royal Institute of Technology has accumulated a surplus in the fee area on education of students subject to tuition fees. The accumulated surplus amounted to SEK 25,423 thousand as at 31 December 2024. This is a deviation from the economic objective of full cost coverage pursuant to Section 6 of the Ordinance on contract education at higher education institutions (2010:543). Fees must be calculated in such a way that revenues cover operational costs in a few years' perspective.

### Västra Götaland County Administrative Board

Over a period of several years, the Västra Götaland County Administrative Board has accumulated a surplus of SEK 48,636 thousand in the fee area resource coordination. The resource coordination for which the administrative board charges fees is carried out under Section 4 of the Fees Ordinance (1992:191). The financial target for the charges is up to full cost coverage. Under Section 15 of the Appropriations Ordinance (2011:223), such fees are to be reported in relation to appropriations, which the administrative board has not done. This means that expenditure on appropriations is reported too high.

### Malmö University

Over a period of several years, Malmö University has accumulated a surplus in the expenditure area contract education. The accumulated surplus amounted to SEK 32,407 thousand as at 31 December 2024. This is a deviation from the economic objective of full cost coverage pursuant to Section 5 of the Ordinance on contract education at higher education institutions (2002:760). Fees must be calculated in such a way that revenues cover operational costs in a few years' perspective.

### Moderna Museet

Over a period of several years, Moderna Museet has accumulated a deficit for the fee area sale of goods. The accumulated deficit amounted to SEK 4,142 thousand as at 31 December 2024. This is a deviation from the economic objective pursuant to Section 5 of the Fees Ordinance (1992:191). Fees must be calculated in such a way that revenues cover operational costs in a few years' perspective.

### Swedish Agency for Participation

The Swedish Agency for Participation has entered into commitments on an appropriation item that does not have an order authorisation. This is not consistent with Section 17 of the Appropriations Ordinance (2011:223). Outstanding commitments amount to SEK 9,962 thousand and relate to appropriations in expenditure area 9, appropriation 4:2, appropriation item 13 Grants for guide dogs.

### Swedish Agency for Youth and Civil Society

In 2024, the Swedish Agency for Youth and Civil Society entered into a commitment on an appropriation item that does not have an order authorisation. This is not consistent with Section 17 of the Appropriations Ordinance (2011:223). The outstanding commitment amounts to SEK 2,058 thousand and relates to appropriations in expenditure area 17, appropriation 13:5, appropriation item 6 Studies in identified areas of need.

### Swedish Museum of Natural History

Over a period of several years, the Swedish Museum of Natural History has accumulated a surplus in the fee area investigations, inquiries and other services. The accumulated surplus amounted to SEK 5,654 thousand as at 31 December 2024. This is a deviation from the economic objective pursuant to Section 5 of the Fees Ordinance (1992:191). Fees must be calculated in such a way that revenues cover operational costs in a few years' perspective.

Until the beginning of September 2024, the Swedish Museum of Natural History had an agreement on the operation of restaurant operations. The agreement has entailed that the authority has held a large share of the financial responsibility. The authority does not have the power to conduct restaurant operations, either according to instructions, appropriation directions or other government decisions.

### National Archives

Over a period of several years, the National Archives has accumulated a deficit of SEK 9,428 thousand in the fee area digitalisation services. The accumulated deficit in this fee area deviates from the economic objective pursuant to Section 5 of the Fees Ordinance (1992:191) and the National Financial Management Authority's regulations for the provision. Fees must be calculated in such a way that revenues cover operational costs in a few years' perspective.

### Umeå University

Over a period of several years, Umeå University has accumulated a surplus in the fee areas contract research and contract education. The accumulated surplus amounted to SEK 25,316 thousand and SEK 22,398 thousand as at 31 December 2024. This is a deviation from the economic objective of full cost coverage pursuant to Section 5 of the Fees Ordinance (1992:191) and Section 5 of the Ordinance on contract education at higher education institutions (2002:760). Fees must be calculated in such a way that revenues cover operational costs over a horizon of a few years.

### Swedish National Space Agency

The Swedish National Space Agency has entered into commitments in excess of the allocated framework for authorisations to place orders. This is not consistent with Section 17 of the Appropriations Ordinance (2011:223). The commitments amount to

SEK 296,652 thousand for appropriations expenditure area 16, appropriation 3:4, appropriation item 1 Space research and activities.

### National Board of Health and Welfare

In 2024, the National Board of Health and Welfare entered into commitments that extend beyond the final year of the order authorisation. This is not consistent with Section 17 of the Appropriations Ordinance (2011:223). Commitments extending beyond the final year 2028 amount to SEK 10 thousand and relate to expenditure area 9, appropriation 1:14, appropriation item 4 National stockpiles – medical care products.

### Swedish Gambling Authority

The Swedish Gambling Authority's loans with the National Debt Office deviate materially from the book value of fixed assets. The book value of fixed assets amounts to SEK 6,781 thousand, while loans with the National Debt Office amount to SEK 4,541 thousand. This is not consistent with Section 2 of the Appropriations Ordinance (2011:210).

### National Historical Museums

In 2024, the National Historical Museums conducted cafeteria activities at the Brukscaféet at Tumba Bruksmuseum. The authority does not have the power to conduct cafeteria activities, according to instructions, appropriation directions or other government decisions.

### Swedish Board of Agriculture

In 2024, the Swedish Board of Agriculture entered into new commitments that led to framework overruns for two order authorisations in expenditure area 23. This is not consistent with Section 17 of the Appropriations Ordinance (2011:223). This concerns the following appropriations:

- Appropriation 1:17 appropriation item 1 Rural environment and structure measures – EJFLU 2014–2022. The authorisation framework amounts to SEK 476,000 thousand, while outstanding financial commitments amount to SEK 779,219 thousand.
- Appropriation 1:18 appropriation item 2 from the EU budget financed rural environment and structure measures – EJFLU 2014–2022. The authorisation framework amounts to SEK 745,000 thousand, while outstanding financial commitments amount to SEK 981,461 thousand.

### Qualified opinions referring to the following statement in the annual report

In the course of our audit of the annual report, nothing has emerged to indicate that the management, in its assessment of internal control, has not complied with the Ordinance on Internal Control (603:2007).

#### Lantmäteriet (Swedish mapping, cadastral and land registration authority)

The Swedish National Audit Office considers that Lantmäteriet has not complied with the Ordinance on Internal Control (603:2007).

In its statement in the annual report for 2024, the management of Lantmäteriet assesses that there have been significant deficiencies in internal governance and control during the period that the annual report covers. The deficiencies described by the management concern a lack of an effective and efficient process, organisation and management culture for internal governance and control. This is not consistent with Section 2 of the Ordinance on Internal Control.

## Information in the auditor’s report

### Other information

#### Swedish Pensions Agency

The Swedish Pensions Agency receives the same information every year:

Section 12 of the performance report includes, in accordance with the appropriation directions for the agency, an account of the financial position and development of the income-based pension. Apart from information from the agency’s financial statements, the section contains information from other actors and forecast data. Data from other actors and forecasts have not been audited by the Swedish National Audit Office.

#### Central Government Annual Report

The Central Government Annual Report receives the same information every year:

The Annual Report was prepared in accordance with the requirements of the Budget Act (2011:203). The Budget Act provides greater freedom for the Government to decide what should be included in the annual report and the accounting policies that are to be applied besides other frameworks, such as the Annual Reports and Budget Documentation Ordinance (2000:605). Selected accounting policies are shown in Chapter 4.1.

Our statement does not cover Chapter 1.1 General government net lending. In this chapter, the Government presents general government net lending and the follow-up in relation to the surplus target. The reporting contains a number of highly complex parameters and builds in part on estimates and assessments. Information that largely builds on estimates and assessments is marred by various degrees of uncertainty and is not possible to verify with sufficient appropriate audit evidence. Moreover, a large proportion of the input data is obtained from third parties, such as municipalities and county councils that are not subject to audit by the Swedish National Audit Office.

# Annex 2. Published performance audits

The following performance audit reports have formed the basis of this report. The audit reports were published between 18 April 2024 and 25 March 2025.

## Riksdag Committee on the Labour Market

No published audits.

## Riksdag Committee on Civil Affairs

- Access to municipal water and wastewater – central government efforts concerning public water services (RiR 2025:2)

## Riksdag Committee on Finance

- State supervision to combat money laundering – deficient in scope and effectiveness (RiR 2024:8)
- Teleworking at central government agencies (RiR 2024:20)
- The Government's application of the fiscal policy framework in 2024 (RiR 2024:25)

## Riksdag Committee on Defence

- Central government management of civil defence expansion (RiR 2025:4)

## Riksdag Committee on Justice

- Inadequate interventions when children are suspected of serious crimes (RiR 2024:9)
- Tools for change – The treatment activities of the Swedish Prison and Probation Service (RiR 2024:13)
- The Swedish Security Service's activities (RiR 2024:24)

## Riksdag Committee on the Constitution

No published audits.

## Riksdag Committee on Cultural Affairs

- Swedish Gambling Authority's supervision of the gambling market (RiR 2024:19)

## Riksdag Committee on Environment and Agriculture

- Protected area management (RiR 2024:11)
- Industrial Leap programme – planning, implementation and follow-up (RIR 2024:17)

## Riksdag Committee on Industry and Trade

No published audits.

## Riksdag Committee on Taxation

- Temporary deferral of tax payments (RiR 2025:1)

## Riksdag Committee on Social Insurance

- Who's there? – Establishing identity at government agencies (RiR 2024:12)
- The exception that became the rule – The Swedish Social Insurance Agency's use of overriding reasons at 180 days of sick leave (RiR 2024:14)
- The effectiveness of the housing allowance – overcrowding and absolute poverty (RiR 2024:15)
- Social insurance in connection with foreign income – high risk of incorrect payments (RiR 2024:16)
- Swedish Migration Agency's processing of citizenship cases (RiR 2025:5)

## Riksdag Committee on Health and Welfare

- Information security in health and social care – central government support and supervision (RiR 2024:6)
- The National Board of Institutional Care's special residential homes for young people – shortcomings in state compulsory care of children and youths (RiR 2024:7)
- From vision to reality – sector responsibility in disability policy (RiR 2024:22)
- Supervision of medical devices – priorities, implementation and follow-up (RiR 2024:23)

## Riksdag Committee on Transport and Communications

- The formation of Svevia and Infranord – inadequately fulfilled intentions (RiR 2024:10)
- Central government efforts to reduce discharge of harmful substances into the sea from shipping (RiR 2024:18)

## Riksdag Committee on Education

- Third-country students in higher education – admission, residence permits and organisation of education (RiR 2024:21)
- Higher education institutions’ efforts to counter dropping out of shortage occupation programmes (RiR 2025:3)

## Riksdag Committee on Foreign Affairs

No published audits.

## Annual Report of the Auditor General 2025

The Swedish National Audit Office ("the Swedish NAO") has a strong mandate and is an important part of the Riksdag's parliamentary control, which contributes to improvements and democratic transparency. The Annual Report of the Auditor General is submitted to the Riksdag every spring and summarises the most important audit findings over the past year.

The goal of the Swedish NAO is to perform audits that make a difference – today and tomorrow. The Swedish NAO audits activities of the Government, public agencies, state-owned enterprises and foundations. Through our constitutionally protected, independent status, we audit agencies' annual reports to assess whether the accounts are reliable and the accounting records true and fair, as well as whether management's administration complies with laws and rules. We also examine central government commitment on the basis of indications of problems with financial management, resource utilisation and goal fulfilment. We conduct our audits through financial audit and performance audit.

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