

Act on Audit of State Activities etc. (2002:1022)

Section 1

This Act contains provisions on auditing by Riksrevisionen (the Swedish National Audit Office) in accordance with Chapter 13, Articles 7 and 8 of the Instrument of Government.

There are also provisions on auditing by the Swedish National Audit Office in other legislation.

Chapter 9, Section 8 of the Swedish Companies Act (2005:551) and Chapter 4, Section 1 of the Swedish Foundations Act (1994:1220) contain provisions on the appointment of auditors by the Swedish National Audit Office for such limited companies and foundations as are referred to in Section 2, points 4 and 5.

Scope of the audit

Section 2

As provided more specifically in Section 4, the Swedish National Audit Office may audit

1. the activities that are conducted by the Government, the Government Offices, the courts and the administrative agencies that come under the Government,
2. the activities that are conducted by the Riksdag Administration and authorities under the Riksdag (Swedish Parliament),
3. the activities that are conducted by the Palace Administration and the Royal Djurgården Administration,
4. the activities that are conducted by the State in the form of limited companies, provided the activities are governed by law or other provision or provided the State, as owner or through government appropriations or by contract or otherwise, has a controlling influence over the activities,
5. the activities that are conducted by the State in the form of a foundation, provided the activity is governed by law or other provision or provided the foundation has been formed by, or jointly with, the State, or is administered by a state agency,
6. the use of public funds that have been received as support for a particular activity, provided there exists a duty of accountability to the State for the funds, or special provisions or conditions have been issued concerning how the funds may be used, and

7. the processing of unemployment benefit by the unemployment insurance funds.

Section 3

As provided more specifically in Section 5, the Swedish National Audit Office shall audit the annual accounts of

1. the State,
2. the Government Offices and, with the exception of the National Swedish Pension Funds, the administrative agencies under the Government,
3. the Riksdag Administration, the Parliamentary Ombudsmen, the Riksbank (Swedish central bank), Stiftelsen Riksbankens Jubileumsfond (Bank of Sweden Tercentenary Foundation), and
4. the Palace Administration and the Royal Djurgården Administration. If there is a duty to submit an interim report, it shall be audited with the exception of forecasts. However, for public enterprises and public enterprise groups, only the interim report for the period January–September shall be audited.

Focus of the audit

Section 4

The audit referred to in Section 2 shall primarily focus on circumstances related to the central government budget and the implementation and results of state activities and commitments in other respects, but may also relate to the work of the State generally. The audit shall promote development, whereby the State, having regard to the general public interest, receives an effective return on its investments (performance audit).

The performance audit shall mainly focus on financial management, use of resources, achievement of objectives and public benefit. As part of the performance audit, proposals may be made for alternative measures to achieve the intended results.

The findings of the audit shall, unless it is solely intended for preparatory measures, be reported in a performance audit report. Act (2010:1420).

Section 5

The audit referred to in Section 3 shall be conducted in accordance with generally accepted auditing standards and be intended to assess whether the accounts and the underlying documentation are reliable and the accounting records true and fair and also – with the exception of the audit of accounts of the State, the Government Offices, the Palace

Administration and the Royal Djurgården Administration – whether the administration by the management complies with relevant provisions and special decisions (financial audit).

After each financial year the audit shall conclude with an audit report. The audit of an interim report shall conclude with an audit certificate.

The audit report for the Riksbank shall contain an opinion on whether the balance sheet and profit and loss account should be adopted and whether the General Council and Executive Board of the Riksbank should be discharged from liability.

Duty to cooperate and provide information

Section 6

State agencies shall on request provide the Swedish National Audit Office with the assistance, data and information needed for the audit. Other entities subject to audit under this Act have a corresponding duty regarding that part of their own operation that is audited.

Conditional financial penalty

Section 7

The Swedish National Audit Office may order those referred to in Section 2, point 6, to fulfil their obligation under Section 6, subject to a conditional financial penalty. However, this does not apply to municipalities and county councils.

Engagement of assistants

Section 8

When conducting an audit, the Swedish National Audit Office may not engage the assistance of any person who, due to a circumstance referred to in Section 11 of the Administrative Procedure Act (1986:223), would be disqualified from conducting the audit. However, to the extent compatible with generally accepted auditing standards, the Swedish National Audit Office may cooperate with employees of an audited agency whose duties are exclusively or primarily to conduct internal audit activities.

Reporting

Section 9

Performance audit reports in accordance with Section 2, points 1 and 3-7, shall be submitted to the Riksdag. Act (2010:1420).

Section 10

Audit reports and audit certificates on the financial audit in accordance with Section 3, first paragraph, points 2 and 4, shall be submitted to the Government.

Audit reports on the financial audit of the Riksbank and Stiftelsen Riksbankens Jubileumsfond shall be submitted to the Riksdag.

An audit report shall be submitted no later than one month after the submission of the annual accounts. An audit certificate shall be submitted no later than three weeks after the submission of the interim report.

Section 11

The audit report on the Central Government Annual Report shall be submitted to the Government and the Riksdag. The audit report shall be submitted no later than one month after the date on which the annual report was submitted to the Riksdag. Act (2010:1420).

Section 12

The most important observations from the performance audit and the financial audit shall be compiled into an annual report. This annual report shall be submitted to the Riksdag. Act (2010:1420).

Section 13

Repealed (2010:1430).

Fees

Section 14

The Swedish National Audit Office shall charge fees for

1. financial auditing in accordance with Section 5,
2. auditing in the cases referred to in Chapter 9, Section 8, third paragraph of the Swedish Companies Act (2005:551) and Chapter 4, Section 1, fourth paragraph of the Swedish Foundations Act (1994:1220). Act (2005:930).

Section 15

The fee shall be calculated so as to cover all costs.

The fee shall be determined according to the time required to complete the assignment and on the basis of an hourly rate based on the salary level of those participating in the audit. Reimbursement of direct costs for consultants, travel and similar expenses shall be determined separately.

The following hourly rate shall be applied to the salary levels indicated:

Salary level	Monthly salary, SEK	Maximum SEK/hour
1	60 000-	2 000
2	50 000-59 999	1 700
3	45 000-49 999	1 600
4	40 000-44 999	1 400
5	35 000-39 999	1 300
6	30 000-34 999	1 100
7	25 000-29 999	1 000
8	20 000-24 999	800
9	-19 999	600

Section 16

Income in the form of fees and remuneration under this Act shall be credited to the central government account at the Riksbank and accounted for under an income heading in the central government budget. Act (2006:1566).

Entry into force and transitional provisions

2002:1022

This Act enters into force on 1 July 2003.

2003:265

This Act enters into force on 1 January 2004.

2005:930

This Act enters into force on 1 January 2006.

2006:1566

This Act enters into force on 1 January 2007.

2007:89

This Act enters into force on 1 April 2007.

2010:1420

This Act enters into force on 1 January 2011.

2010:1430

This Act enters into force on 1 January 2011.