

# **Act containing Instructions for the Swedish National Audit Office (2002:1023)**

## **Introductory provisions**

**Section 1** Under Chapter 13, Article 7 of the Instrument of Government the Swedish National Audit Office is an authority under the Riksdag whose function is to audit the activities of the State.

The Act on Audit of State Activities etc. (2002:1022) contains provisions on auditing by the Swedish National Audit Office. Provisions on auditing by the Swedish National Audit Office are also contained in other statutes.

(Act 2010:1431)

**Section 2** The Swedish National Audit Office is under the direction of three Auditors General. One of the Auditors General is Auditor General with administrative responsibility and is responsible for the administrative management of the authority.

If the Auditor General with administrative responsibility is prevented from taking a decision on a matter on which he or she is to decide, and the decision is urgent, in the first place the Auditor General who has served for the longest period and in the second place the Auditor General who is oldest shall take a decision on the matter.

The Swedish National Audit Office shall also have a Parliamentary Council.

Chapter 8, Articles 12 and 14 of the Riksdag Act contain provisions on the election of Auditors General and the Parliamentary Council of the Swedish National Audit Office.

(Act 2010:1421)

**Section 3** The Swedish National Audit Office has a Scientific Council.

## **The Auditors General**

**Section 4** The Auditors General decide together on the allocation of audit areas between them.

The Auditors General decide the main focus of audits in their respective audit areas. They shall consult with each other beforehand.

The Auditors General decide independently on their audits. An Auditor General may delegate decisions on audits to an officer of the Swedish National Audit Office.

Decisions of the Auditors General on the main audit focus shall be recorded in an audit plan.

Section 12 of the Act on Audit of State Activities etc. (2002:1022) provides that the most important observations from the performance audit and the financial audit shall be compiled in an annual report. The Auditors General decide together on the report.

(Act 2010:1421)

**Section 4a** The Auditor General with administrative responsibility decides on the proposed appropriation for the Swedish National Audit Office in the central government budget. The Auditor General with administrative responsibility also decides on the annual report for the Swedish National Audit Office.

(Act 2010:1421)

**Section 4b** The Auditor General with administrative responsibility is accountable to the Riksdag for operations and shall ensure that they are conducted effectively and in accordance with current law, that they are reliably and fairly reported and that the Swedish National Audit Office manages central government funds prudently.

(Act 2010:1817)

**Section 5** The Auditor General with administrative responsibility decides on the rules of procedure and operational plan and the financial and personnel management regulations that are to apply to the Swedish National Audit Office operations and that are not to be determined by the Riksdag Administration under Section 7, points 1 and 2 of the Act containing instructions for the Riksdag Administration (2011:745) or by the Riksdag Board under Section 46 of the Financial Administration Regulations (Riksdag Administration, Parliamentary Ombudsmen and Swedish National Audit Office) Act (2006:999).

Under the provisions specified in Section 6, first paragraph, points 2 and 3 of the Public Employment Act (1994:260) the Auditor General with administrative responsibility may in specific cases decide that only Swedish citizens may be employed within the Swedish National Audit Office.

(Act 2011:750)

**Section 6** *Ceased to apply 1 January 2011 through Act (2010:1421).*

**Section 7** *Ceased to apply 1 January 2011 through Act (2010:1421).*

**Section 8** A decision on a matter to be determined jointly by the Auditors General may be taken by only two Auditors General, provided special grounds exist. Such a matter may be determined by only one Auditor General if it is so urgent that a decision cannot be deferred without material detriment.

**Section 9** Meetings of the Auditors General are to be chaired by the Auditor General with administrative responsibility. If he or she is not present at the meeting, the meeting is to be chaired in the first instance by the Auditor General who has served for the longest period and in the second instance by the elder person.

The opinion of the Auditors General shall be that on which two are agreed or, in the event of an equality of votes, the chair shall have the casting vote.

Only an Auditor General is entitled to have a dissenting opinion minuted.

(Act 2010:1421)

**Section 10** Chapter 3, Section 8, first and fourth paragraphs of the Riksdag Act provide that the Auditors General, together or separately, may make submissions to the Riksdag on matters concerning the competence, organisation, personnel or working procedures of the Swedish National Audit Office.

An Auditor General may make submissions under the first paragraph only after consultation with the other Auditors General.

(Act 2003:359)

### **The Parliamentary Council of the Swedish National Audit Office**

**Section 11** The Parliamentary Council of the Swedish National Audit Office monitors audit operations.

The Parliamentary Council shall promote consultation and transparency in the activities of the Swedish National Audit Office.

(Act 2010:1421)

**Section 12** The Auditors General shall report to the Parliamentary Council of the Swedish National Audit Office on the work of the most important audits and how the audit plan is followed.

Before a decision is made under Section 4 a on proposed appropriations in the central government budget for the Swedish National Audit Office the Auditor General with administrative responsibility shall present the proposal to the Parliamentary Council of the Swedish National Audit Office.

(Act 2010:1421)

**Section 13** *Ceased to apply 1 January 2011 through Act (2010:1421).*

### **Notification obligation**

**Section 14** An Auditor General may not hold assets that entail a direct or indirect financial interest for him or her in the operations conducted by a limited company as referred to in Section 2, point 4 of the Act on Audit of State Activities etc. (2002:1022).

(Act 2007:88)

**Section 14a** The Swedish National Audit Office shall maintain a register of financial instruments referred to in Chapter 1, Section 1 of the Financial Instruments Trading Act (1991:980) that are held by employees, contractors and other officials of the Swedish National Audit Office with a special insider position.

The employees, contractors and officials as determined by the Auditors General collectively are obliged to notify holdings and changes in holdings of financial instruments to the Swedish National Audit Office. The notification obligation under this Section does not apply to the Auditors General.

Supplementary provision 8.12.2 of the Riksdag Act provides that an Auditor General shall notify in writing to the Riksdag holdings and changes in holdings of financial instruments referred to in Chapter 1, Section 1 of the Financial Instruments Trading Act (1991:980) and certain other circumstances.

(Act 2007:88)

### **Staff disciplinary board**

**Section 15** The Swedish National Audit Office shall have a staff disciplinary board chaired by the Auditor General with administrative responsibility. In addition the board shall comprise, besides staff

representatives, the members appointed by the authority. The following matters shall be considered by the staff disciplinary board:

1. termination of employment on the grounds of personal circumstances, except where probationary employment is concerned,
2. disciplinary liability,
3. complaint for prosecution, and
4. suspension.

(Act 2010:1421)

**Section 16** The staff disciplinary board constitutes a quorum when the chair and at least half of the other members are present.

### **Remuneration**

**Section 17** Regulations on remuneration to members of the Parliamentary Council of the Swedish National Audit Office are contained in the Act on fees etc. for assignments in the Riksdag, its authorities and bodies (1989:185).

Members are entitled to reimbursement for travel and duties carried out as part of their remit under Chapters 4 and 5 of the Financial Terms for Members of the Riksdag Act (1994:1065) and the associated application regulations. When assessing the right to reimbursement the member's dwelling in his or her place of domicile shall be considered to be the place of service.

(Act 2010:1421)

### **Other provisions**

**Section 18** Provisions on internal audit are contained in the Financial Administration Regulations (Riksdag Administration, Parliamentary Ombudsmen and Swedish National Audit Office) Act (2006:999).

(Act 2011:750)

**Section 19** The Riksdag Committee on Finance is responsible for ensuring that the Swedish National Audit Office is audited.

(Act 2006:1003)

**Section 20** The Swedish National Audit Office shall make plans for its activities during times of crisis and war.

**Section 21** The Swedish National Audit Office shall represent Sweden as the supreme audit institution in international contexts.

**Section 22** The Swedish National Audit Office shall conduct international development cooperation in accordance with decisions taken by the Riksdag. The focus of international development cooperation shall be determined by the Swedish National Audit Office in consultation with the Swedish International Development Cooperation Agency (Sida).

The Swedish National Audit Office may also, within its area of activities, perform assignments and supply services in the international arena.

The Swedish National Audit Office is entitled to receive remuneration for the assignments and services referred to in the second paragraph. The amount of the remuneration shall be determined by the Swedish National Audit Office.

(Act 2010:1421)

### **Appeals**

**Section 23** The Act on appeals against administrative decisions by the Riksdag Administration and authorities under the Riksdag (1989:186) contains provisions on appeals against decisions taken by the Swedish National Audit Office.

(Act 2011:750)

#### **Transitional provisions**

2002:1023

This Act enters into force on 1 July 2003. This Act supersedes the Act containing instructions for the Parliamentary Auditors (1987:518).

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