

Protection against fraud in migration activities at missions abroad

RIR 2018:13




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We hereby deliver, in accordance with Section 9 of the Act on Audit of State Activities etc. (2002:1022) the following performance audit report:

Protection against fraud in migration activities at missions abroad

The Swedish National Audit Office has audited protection against fraud in migration activities at missions abroad. The result of the audit is presented in this performance audit report. It contains conclusions and recommendations that refer to the Ministry for Foreign Affairs, missions abroad, the Swedish Migration Agency and the Government Offices.

Auditor General Helena Lindberg took the decision in this matter. Audit Director Ann-Mari Skorpen presented the report. Auditor Maja Rhodin Edlund, Audit Director Johan van Eijsbergen and Head of Unit Katarina Richardson participated in the final processing.

Helena Lindberg

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Government Offices Internal Audit Office and the Swedish Migration Agency

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Summary, conclusions and recommendations

Of Sweden's approximately 100 missions abroad (embassies and consulates), 60 conduct migration activities and process applications for visas and residence permits for ties to Sweden. In recent years several cases of fraud in these activities have been reported in the media. This refers to taking bribes when processing residence permit cases and granting visas to Sweden on false grounds.

The missions abroad play an important role in processing migration cases. In 2017 they made decisions in 247 000 visa applications and participated in the processing of 36 000 applications for residence permits. Migration cases at missions abroad have increased in recent years.

Both visas and residence permits for Sweden have great value and there is therefore a risk that missions abroad for example will be subjected to pressure from applicants who want favourable decisions or faster processing. Several missions abroad are in countries that have extensive corruption and are thus operating in a risk-exposed environment.

Fraud in migration activities risks damaging confidence in both the missions abroad and central government administration as a whole. It is thus important that the missions abroad have satisfactory protection against fraud. In view of this, the Swedish National Audit Office (the Swedish NAO) has audited whether protection against fraud in migration activities at missions abroad should be strengthened.

Audit questions

The audit was based on the following questions:

Is the protection against fraud in migration activities at missions abroad appropriate with regard to:

1. Dealing with risks of fraud?
2. Preventing fraud?
3. Discovering fraud?
4. Dealing with reported cases of fraud?

The audit mainly covers the missions abroad, the Ministry for Foreign Affairs (MFA) and the Swedish Migration Agency, as well as to some extent the Government Offices' Internal Audit Office. The audit criteria for each audit question are based on the National Financial Management Authority's guidance concerning work to prevent fraud and the Swedish NAO's experiences of previous audits in this area.

Audit conclusions and recommendations

The Ministry for Foreign Affairs has implemented several measures to strengthen protection against fraud in migration activities at missions abroad in the past year. The Swedish NAO considers, however, that protection in several central aspects is too weak and should be strengthened. This applies in particular to control procedures in processing migration cases, ex post checks of migration activities and investigations into alleged fraud.

The audit shows that reports on alleged fraud in migration activities at missions abroad increased continually between 2014 and 2017. Altogether about 60 alleged cases of fraud were reported during the period, including selling interview appointments, stolen visa stickers, issuing visas on false grounds and prohibited searches in case management systems. The Swedish NAO was not able to audit the number of reports that were actual fraud but can note that several cases of fraud have taken place at missions abroad.

Missions abroad, the Ministry for Foreign Affairs and the Swedish Migration Agency are all responsible for migration activities at missions abroad. The division of responsibility between them is sometimes unclear and difficult to assess, according to the Swedish NAO this leads to particular challenges in ensuring satisfactory and common protection against fraud at missions abroad. Ensuring protection is made even more difficult in that the missions abroad have varying capabilities in terms of size, case volume, case mix and risk exposure. In addition, for the missions abroad the internal control requirements are not sufficiently explicit. The Swedish NAO wishes to emphasise how important it is that the Government takes action to further clarify the internal control requirements for missions abroad.

The ambition of the audit has been to investigate the protection on a general level and not individually for each of the 60 relevant missions abroad. However, the Swedish NAO wishes to highlight the importance of each mission abroad adapting its protection on the basis of the risk environment in which it finds itself.

In 2017 the Inquiry on responsibility for migration activities at missions abroad (Swedish Government Official Reports SOU 2017:14) and the Agency for Public Management proposed that the main responsibility for the migration activities at missions abroad should lie with the Swedish Migration Agency. This proposal involves the Migration Agency being given responsibility for the resources for activities and the allocation of these resources. However, the Swedish NAO has based its recommendations on the current organisation, since the proposal is still being drafted. The Swedish NAO wishes to emphasise that the recommendations are relevant even if the responsibility for migration activities at missions abroad is changed in line with the inquiry proposals.

The Swedish NAO presents its conclusions and recommendations below on the basis of the four audit questions.

Is the risk of fraud dealt with appropriately?

A fundamental aspect of an agency's protection against fraud is to implement *risk analyses* to gain an overview of the risks that exist in its activities. This risk analysis also includes designing measures for dealing with the risks that cannot be accepted. The Swedish NAO's overall assessment is that the work of missions abroad on risk analysis is not yet sufficiently developed and should be followed up by the Ministry for Foreign Affairs.

The work of missions abroad on risk analyses should be followed up

The missions abroad have recently been tasked by the Ministry for Foreign Affairs to implement risk analyses in their migration activities. In the long term this can strengthen the missions abroad in their handling of risks in these activities. Since the risk analyses were introduced recently it has not been possible to assess how the work is functioning. However, the Swedish NAO has examined how the work of missions abroad on risk analysis in the area of accounting and administration functions and assesses that as yet these risk analyses are not an effective tool. The Ministry for Foreign Affairs has provided support to missions abroad in implementing risk analyses in migration activities, but in the opinion of the Swedish NAO further support is needed and the Ministry for Foreign Affairs should follow up the risk analyses more systematically. This follow-up would also give the Ministry for Foreign Affairs an overview of what common risks exist at the missions abroad and thus reference data for the Ministry's governance of migration activities.

The Swedish National Audit Office recommends

- that the Ministry for Foreign Affairs follows up the missions abroad risk analysis in migration activities.

Is there appropriate prevention of fraud?

To prevent fraud it is important that there are communicated *guidelines* in which the management's view of fraud is stated and that staff receive *training* about fraud. In addition, it is important that there are *control procedures* in processing, such as work rotation and that more than one person has insight into the processing of a case. Control procedures also aim to protect assets in the operations. The Swedish NAO's overall assessment is that the preventive work is satisfactory on several counts, but that it needs to be improved in some significant areas.

Guidelines and training about fraud are satisfactory on several counts

At the missions abroad there are both posted staff that are often replaced and locally employed staff from countries with a different administrative culture than in Sweden.

In the view of the Swedish NAO it is therefore of particular importance that guidelines on fraud are clear and easy for staff to take note of.

The audit shows that the Ministry for Foreign Affairs has drawn up both guidelines and guidance on fraud for staff at missions abroad. These cover relevant areas and are available to all staff.

Moreover, the audit shows that all staff posted to missions abroad undergo training on fraud, and the Swedish NAO's assessment is that the training is satisfactory on the basis of material the Swedish NAO has had access to. However, locally employed staff do not undergo equally systematic training. One reason for this is that it is not clear who is responsible for providing training on fraud to this staff category.

The Swedish National Audit Office recommends

- that the Ministry for Foreign Affairs and missions abroad ensure that locally employed staff are systematically provided with training on fraud.

Control procedures in migration activities should be strengthened

The audit shows that it is up to each mission abroad to design its control procedures in the processing of migration cases. Many missions abroad, however, have limited staff resources and a heavy workload. Moreover, the posted staff are replaced at relatively short intervals. All in all, this means that it is difficult to create stable control procedures and the Swedish NAO therefore considers that the missions abroad need support in this. Some missions abroad may need increased staff resources.

At the missions abroad there are assets in the form of visa stickers. In 2017 the Ministry for Foreign Affairs drew up guidelines for handling visa stickers and embossing presses, thus strengthening the protection of these assets. The Ministry for Foreign Affairs has also drawn up guidance for booking interview appointments at missions abroad, since long processing periods have meant that interview appointments have become an asset that can be sold to applicants. The Swedish Migration Agency has developed an on-line booking system for applicants but this has been difficult to adapt to the varying local conditions at missions abroad. Most missions abroad therefore have their own booking systems in which they book the applicants interview appointments themselves, which entails a risk of fraud. The Swedish Migration Agency has started a review of the common appointment booking system, but it is not clear when it will be completed.

The Swedish National Audit Office recommends

- that the Ministry for Foreign Affairs supports the missions abroad in introducing control procedures
- that the Swedish Migration Agency intensifies the work of developing a common appointment booking system for missions abroad.

Is the work of discovering fraud appropriate?

To discover fraud it is important to carry out *regular checks* and *ex post checks* of the activity. Ex post checks can be made by means of inspections or supervision but also by means of following up processing statistics. To discover fraud it is also important that there are clear *reporting channels* for informants. The Swedish NAO's overall assessment is that the work of discovering fraud in migration activities at missions abroad should be considerably strengthened and that it is important that there are resources for this.

Regular checks in migration activities should be strengthened

In the same way as for control procedures, it is up to each mission abroad to design regular checks of migration activities. According to the Swedish NAO, also in this area many missions abroad are in need of support in how such checks can be implemented.

The Swedish National Audit Office recommends

- that the Ministry for Foreign Affairs supports the missions abroad in introducing regular checks

The Ministry for Foreign Affairs inspections should be reviewed to increase focus on migration activities

Regular ex post checks of an activity are important to assess whether the control procedures are working as intended or to discover unusual patterns, for example in the processing of cases. Despite the fact that several actors carry out ex post checks of the activities of missions abroad, the Swedish NAO notes that migration activities are seldom subject to controls. The Ministry for Foreign Affairs inspectors make relatively infrequent checks on missions abroad with migration activities, and the inspections do always examine and assess the missions' control procedures and regular checks. The Swedish Migration Agency also participates in some inspections, but the agency does not use the same review criteria as the Ministry for Foreign Affairs and consequently the inspections are not carried out consistently either.

The internal audit functions at the Government Offices and the Swedish Migration Agency have to date not audited internal control for migration activities at missions abroad. The Ministry for Foreign Affairs' Security Department

examines security protection at missions abroad and this supervision therefore has limited focus on migration activities.

In the opinion of the Swedish NAO the inspections by the Ministry for Foreign Affairs of missions abroad with migration activities need to increase if ex post checks are to be able to contribute to protection against fraud. However, it may be difficult to implement this within the current resource framework. The migration activities could, however, be inspected more often if the Ministry for Foreign Affairs changes the principles of selection for the missions abroad that are to be inspected and also allows risk factors in migration activities to influence the selection.

The Swedish National Audit Office recommends

- that the Ministry for Foreign Affairs reviews its selection principle for the missions abroad that are to be inspected and ensures that the inspections are carried out appropriately and consistently.

The Government Offices Internal Audit Office should carry out separate audit visits

The Government Offices Internal Audit Office annually audits a number of missions abroad and coordinates its audit visits at missions abroad with the visits by the Ministry for Foreign Affairs inspectors. The Swedish NAO considers that this coordination is not appropriate, as it risks influencing the independence of the internal audit.

The Swedish National Audit Office recommends

- that the Government Offices ensure that the internal audit function carries out separate audit visits at missions abroad.

Supervision of service providers should be reviewed

The missions abroad are responsible for supervising the service provider VFS-Global. This supplier assists the missions abroad in processing visa cases and in 2016 received 75 per cent of all visa applications.

The supervision is important as there may be risks of fraud at the supplier. The Swedish NAO notes that the checklists drawn up by the Ministry for Foreign Affairs for supervision focus on fraud risks but at the same time considers that the supervision by the missions abroad risks being superficial as they have limited resources for carrying out the supervision.

The Swedish National Audit Office recommends

- that the Ministry for Foreign Affairs reviews the supervision of VFS-Global to ensure that it is performed appropriately.

Follow-up of processing statistics has been limited up to now

Follow-up of percentage statistics for positive and negative decisions in visa cases as well as visa defections may contribute to quality assurance of processing and give indications of fraud. The Swedish Migration Agency administers the statistics but to date has only made limited follow-ups and analysis of them.

However, the Swedish Migration Agency has recently been instructed by the Government to analyse the reasons for and extent of visa defections as well as giving feedback and recommendations on development measures to the missions abroad concerned.

Moreover, the Swedish Migration Agency is to report how the quality of processing visas can be followed up.

The reporting channels should also be available on the websites of missions abroad

The audit shows that the Ministry for Foreign Affairs has a reporting channel for informants and that information about it is provided both on the Government internal and external.

Websites. On the other hand, there is no information about the reporting channel on the websites of the missions abroad themselves. The websites contain information for applicants concerning processing of migration cases, and information about the reporting channel on these websites may therefore make it easier for informants.

The Swedish National Audit Office recommends

- that the missions abroad ensure that information about the reporting channel for reporting fraud is provided on their websites.

Are cases of reported fraud dealt with appropriately?

It is important that there are procedures for how reports of alleged fraud should be *dealt with* and that those investigating are independent and have the competence and mandate. If several people are responsible for investigation, procedures must stipulate the division of responsibility between them. Included in the work of dealing with fraud is also *learning lessons* from what has happened to improve protection against fraud. The Swedish NAO's overall assessment is that the procedure for investigating reported fraud at missions abroad has several important deficiencies and therefore needs to be improved. Moreover, the Swedish NAO considers that lessons are learned from cases that have taken place but that transparency around the cases could preferably be improved.

Independence and clearer division of responsibility in processing should be ensured

When an alleged fraud is reported to the Ministry for Foreign Affairs, the procedure is that the mission abroad concerned investigates the complaint, while the Ministry coordinates the investigation. In the view of the Swedish NAO it is not appropriate for missions abroad to investigate themselves, since there is a risk that the investigations will not be conducted independently and in a legally secure manner. The missions abroad are often small, with few employees, which makes it more difficult to carry out independent investigations. Normally they do not have the relevant competence either to investigate complaints. The consequence may be that reports of substance are rejected or that investigations are conducted in a way that make any preliminary investigation within the legal system more difficult. The Swedish NAO further considers that the Ministry for Foreign Affairs' procedure for investigating fraud lacks some central components. This applies to how documentation and confidentiality should be handled, as well as how protection for informants and staff under investigation should be ensured.

The audit also shows that the Swedish Migration Agency has often assisted in investigations concerning missions abroad through its supervisory function. However, the division of responsibility between the Ministry for Foreign Affairs and the supervisory function of the Swedish Migration Agency in investigations is not formalised, either at an overall level or in the individual investigations the Swedish Migration Agency assists with. In the view of the Swedish NAO this creates a lack of clarity as to who is responsible for what in investigations.

The Swedish National Audit Office recommends

- that the Ministry for Foreign Affairs investigates how the procedure for dealing with cases of reported fraud at missions abroad can be improved to ensure independent investigations and a clear division of responsibility.

Lessons are learned but transparency in cases that have taken place could be better

The audit shows that both missions abroad and the Ministry for Foreign Affairs have learned lessons from the fraud that has taken place. A series of measures have been taken in various areas in recent years. The Swedish NAO considers that the work against fraud would be further strengthened if the Ministry for Foreign Affairs provided information in a more systematic way both internally and externally about cases that have taken place. This would contribute to the knowledge of missions abroad and also support the Swedish Foreign Service zero tolerance of fraud.

The Swedish National Audit Office recommends

- that the Ministry for Foreign Affairs more systematically provides information both internally and externally about the cases of fraud that have occurred within the Swedish Foreign Service.

1 Introduction

1.1 Reasons for the audit

Of Sweden's approximately 100 missions abroad (embassies and consulates), 60 conduct migration activities and process applications for visas and residence permits on grounds of ties to Sweden. In recent years, attention has been drawn in the media to alleged cases of fraud in migration activities at missions abroad. These reports, among other things, have involved the taking of bribes when processing residence permit cases and granting visas to Sweden on false grounds.¹

The missions abroad play an important role in processing migration cases. In 2017, the missions abroad made decisions in 247 000 visa cases and participated in the processing of some 36 000 applications for residence permits in Sweden.² In recent years, the number of migration cases at the missions abroad has increased, primarily as a result of the rise in the number of applications for residence permits on grounds of ties to Sweden since many people have been granted asylum in Sweden in the last two years.³ The Swedish Migration Agency predicts that the number of applications for residence permits on grounds of ties to Sweden will remain at the same high level in the coming years.⁴

Many of the missions abroad are to be found in countries with extensive corruption and thus operate in a risk-exposed environment. For many people, both visas to, and residence permits in Sweden represent a considerable value and there is therefore a risk, for example, that staff at missions abroad will be subjected to pressure from applicants who want favourable decisions or faster processing. In the last few years, it has become more difficult to get to Europe and Sweden in order to seek asylum and this may increase an applicant's desire to pay, or exert pressure. In previous audits, the Swedish National Audit Office has

¹ Dagens Nyheter website, 6 December 2016, Falsa visum utfärdade på svensk ambassad (False visas issued at Swedish Embassy); Göteborgs Posten website, 8 February 2008), Misstänkta mutor på ambassad (Suspected bribes at Embassy); Sveriges Radio website (24 March 2017), Misstankar om svarthandel med köplatser för uppehållstillstånd (Suspected black market in queues for residence permits), and Sveriges Televisions website (5 January 2016), Godkände visum – misstänks för mutor (Approved visa – suspected of bribes).

² Swedish Agency for Public Management, *Migrationsverksamheten vid utlandsmyndigheterna* (Migration activities at missions abroad), 2017:23 and information from the Swedish Migration Agency, 13 April 2018. Antal ansökningar om uppehållstillstånd är antalet förstagångsansökningar i ankningsärenden (The number of applications for residence permits is the number of first-time applications for residence permits on grounds of ties).

³ Swedish Migration Agency, Annual Report, 2017.

⁴ Swedish Migration Agency, *Operations and expenses forecast, May 2018*. 2 May 2018.

pointed to the fact that agency decisions that are of great financial and legal importance to an applicant are risk areas for fraud.⁵

Responsibility for migration activities at missions abroad is divided between the missions abroad, the Ministry for Foreign Affairs (MFA) and the Swedish Migration Agency. In a government report on migration activities at missions abroad from 2017, attention is drawn to the fact that the division of responsibility among these actors is unclear in a number of areas. The report also points to there being no clearly defined main responsibility for migration activities at missions abroad.⁶ In the view of the Swedish NAO, this unclear division of responsibility is likely also to negatively affect the protection against fraud since there may be a lack of clarity about who is actually responsible for what.

Fraud in migration activities risks damaging confidence in both the missions abroad and central government administration as a whole. It is thus important that the missions abroad have satisfactory protection against fraud. In view of this, the Swedish NAO has audited whether protection against fraud in migration activities at missions abroad should be strengthened.

1.2 Purpose and audit questions

The aim of the audit is to examine whether the protection against fraud in migration activities at missions abroad should be strengthened. The audit mainly covers the missions abroad, the MFA and the Swedish Migration Agency, and to some extent, the Government Offices' Internal Audit Office.

The audit was based on the following questions:

Is the protection against fraud in migration activities at missions abroad appropriate with regard to:

1. Dealing with risks of fraud?
2. Preventing fraud?
3. Discovering fraud?
4. Dealing with reported cases of fraud?

⁵ See for example Swedish National Audit Office, *Protection against corruption in central government activities*. RiR 2006:8 and Swedish National Audit Office, *Central government agencies' protection against corruption*. RiR 2013:2.

⁶ Swedish Government Official Report 2017:14, *Migrationsärenden vid utlandsmyndigheterna* (Migration cases at missions abroad).

1.2.1 Delimitations

In the audit, the term ‘missions abroad’ only refers to embassies and consulates.⁷ Missions abroad have several duties in the field of migration. The audit includes only the processing of visa cases and cases concerning residence permits on grounds of ties to Sweden.

The audit was not directed at *discovering* actual cases of fraud or how cases of fraud at the missions abroad have been dealt with in the legal system.

1.2.2 What is fraud?

There are many different definitions of the concept of fraud. In the audit, our point of departure is the definition used by the National Financial Management Authority (ESV): “the use of public office to achieve improper gain for oneself or others”.⁸

Fraud is not a legal concept but a collective term for several different types of undesirable behaviour, including corruption, that have consequences for agencies’ activities or reputations. Such behaviour may include the receiving and giving of bribes, cronyism, conflicts of interest, undue influence, theft, fraud, misappropriation of funds, breach of trust and misconduct. Some of these types of behaviour are criminal and may lead to prison sentences.

1.3 Audit criteria

An important aspect of maintaining confidence in central government administration is that central government agencies are protected against fraud. In its Communication to the Riksdag following the Swedish NAO audit report in 2013 concerning central government agencies’ protection against corruption, the Government stated that the central government administration’s work on preventing fraud needed to be strengthened and that agencies should include risks of corruption in ongoing efforts to ensure satisfactory internal control.⁹ Like the Government, the Riksdag also considered that the central government administration’s work on preventing corruption needed to be strengthened and emphasised the importance of this for the well-being of society and its citizens.¹⁰

⁷ Missions abroad comprise embassies, delegations at international organisations and consulates, see Chapter 1, Section 2 of the Ordinance concerning the Duties of the Foreign Service (2014:115).

⁸ National Financial Management Authority, *Vägledning: Oegentligheter och intern styrning och kontroll – att komma vidare i arbetet med att förebygga och upptäcka oegentligheter* (Guidance: fraud and internal control – making progress in preventing and discovering fraud). ESV 2016:24.

⁹ Govt. communication 2012/13:167.

¹⁰ Committee report 2013/14:KU4, Parliamentary communication 2013/14:53.

The Riksdag has also ratified several conventions that are about fighting corruption in central government administration.¹¹

In guidelines for agencies' work to combat fraud, the ESV has concretised which parts that should be included in the internal control of agencies for them to be able to prevent and discover fraud. The ESV guidelines are based on the requirements for internal control that are to be found in the Government Agencies Ordinance (2017:515) and build further on international standards and research.¹²

In its guidelines, the National Financial Management Authority (ESV) draws attention to the need of agencies for:

- *Dealing with risks* of fraud in their activities by undertaking risk analyses and taking measures against risks,
- *Preventing* fraud by means of various measures,
- Routines for *discovering* fraud,
- A plan for *dealing with* fraud.

The missions abroad are not obliged to apply the Government Agencies Ordinance.¹³ However, the Swedish NAO considers that it is reasonable to stipulate clear requirements for internal control for the missions abroad and has had this as its point of departure in this audit.

Responsibility for migration activities at missions abroad is divided between the missions abroad, the MFA and the Swedish Migration Agency. Because of this, the Swedish NAO has adapted the ESV guidelines to the special organisational conditions applying to migration activities at the missions abroad, when drawing up the audit criteria in the audit. The Swedish NAO's previous audits concerning fraud have also formed the basis in drawing up grounds for these assessments.

Controlling risks takes resources from other activities and what should be included in protection must therefore be based on what constitutes reasonable requirements or reasonable assurance.¹⁴ The Swedish NAO's assessment of

¹¹ Govt. Bill 1998/99:32, Committee Report 1998/99:JuU16, Parliamentary communication 1998/99:167, Govt. Bill 2003/04:70, Committee Report 2003/04:JuU21, Parliamentary communication 2003/04:223 and Govt. Bill.2006/07:74, Committee report 2006/07:JuU12, Parliamentary communication 2006/07:149.

¹² National Financial Management Authority: *Vägledning: Oegentligheter och intern styrning och kontroll – att komma vidare i arbetet med att förebygga och upptäcka oegentligheter* (Guidance: fraud and internal control – making progress in preventing and discovering fraud). ESV 2016:24.

¹³ The Swedish NAO's compilation of the regulations for internal control at missions abroad.

¹⁴ See National Financial Management Authority: *Vägledning: Oegentligheter och intern styrning och kontroll – att komma vidare i arbetet med att förebygga och upptäcka oegentligheter* (Guidance: fraud and internal control – making progress in preventing and discovering fraud). ESV 2016:24.

protection against fraud in migration activities at missions abroad is thus based on what can reasonably be expected in view of the missions' remit and resources.

There is great variation among the 60 missions abroad that have migration activities, both in terms of type of cases and case volume, and risk exposure in the country in which they work. Examining the way in which protection works at each of the missions abroad is difficult within a reasonable time limit. The Swedish NAO has therefore made an assessment at an overall level of whether protection against fraud in migration activities at missions abroad needs to be strengthened.

Below we describe the audit criteria for each audit question in more detail.

1.3.1 Dealing with risks of fraud

A fundamental aspect of an agency's protection against fraud is to *implement risk analyses* to gain an overview of the risks that exist in its activities. This risk analysis also includes designing measures for dealing with the risks that cannot be accepted.

The Swedish NAO considers that it is reasonable to ensure:

- that missions abroad implement risk analyses in their migration activities that include relevant risks
- that missions abroad take measures to deal with the risks that cannot be accepted.

1.3.2 Preventing fraud

In order to prevent fraud, it is important that there are *guidelines*, in which the management's views on fraud are clear. These guidelines may also act as a support to employees in how they should take action on issues related to fraud. In order for the guidelines to have a preventive effect, procedures that are not permitted and the resulting consequences if the guidelines are not followed should be made clear. The guidelines should also be communicated, be supported and be easily accessed by those employed at the mission abroad.

Another part of the preventive work is for the staff to receive *training on fraud* that develops their skills in this area.

In the routines used when processing cases, missions may have different *control procedures that protect against fraud*. These could be rotation of the employees between different working tasks, or that cases are presented to others before decisions are taken, i.e. that a single employee does not both process and take the decision on a case on their own. Control procedures may also involve protecting assets that are of great value, such as money or sensitive information.

The Swedish NAO considers that it is reasonable that:

- there are communicated guidelines and training on fraud for staff at missions abroad
- there are control procedures ensuring that the processing of migration cases and assets are protected against fraud.

1.3.3 Discovering fraud

Part of the work of discovering fraud is ensuring that missions abroad undertake *regular checks of their activities*. Regular checks aim at discovering both unintentional and intentional irregularities in daily activities. This could, for example, be a matter of checking compliance with the existing control procedures when processing cases. Regular checks may also have a preventive effect, since the risk of being discovered may combat fraud.

Another aspect is the importance of ex post controls of activities. These may, for example, be a matter of following up and analysing processing statistics or checking that control procedures and regular checks are working as intended. Ex post controls can be undertaken by the mission abroad itself or by external actors, via supervision or inspections. In the same way as regular checks, ex post controls may also have a preventive effect.

A third aspect is that the missions abroad have *reporting channels for suspicions of fraud*, so that both employees and external informants know to whom they should turn when they suspect or discover fraud.

The Swedish NAO considers it reasonable that:

- regular checks of migration activities are undertaken at missions abroad
- ex post controls are undertaken at missions abroad that focus on checking that control procedures and regular checks are working as intended
- there are reporting channels for informants.

1.3.4 Dealing with cases of fraud

Having *procedures for the way in which reports of alleged fraud are to be handled* is important for ensuring that they are dealt with and investigated in a consistent and legally secure manner. These procedures should stipulate the person or persons that are to investigate the allegations and the division of responsibility that applies if several actors are involved. It is also important for the person(s) undertaking the investigation to be independent in relation to what is being investigated and to have the mandate and correct skills to be able to do so.

It is also important that *lessons are learned from the fraud that has occurred*. The information gained from the investigation can be used to improve control procedures and thus strengthen protection so that the same type of fraud does not occur again.

The Swedish NAO considers it reasonable that:

- there are procedures that make sure that reports of fraud at the missions abroad are dealt with in a consistent and legally secure manner
- those conducting investigations are independent, have the mandate and the relevant skills to do so, and that the division of responsibilities is clear
- there are procedures for learning from experience, should fraud occur.

1.4 Method and implementation

The audit has been undertaken by a project group consisting of Project Manager Ann-Mari Skorpen, and Project Officers Maja Rhodin Edlund and Johan van Eijsbergen. Anna-Karin Waldton, Miki Tomita Larsson and Jesper Fagerberg participated in some parts of the audit.

In order to answer the audit questions, we have conducted interviews, undertaken document studies, case file reviews and case studies at three missions abroad.

Interviews were primarily conducted at the MFA, the Swedish Migration Agency and three missions abroad. Document studies included policy and supporting documents in this area, and the risk analyses and operational plans of the missions abroad, as well as the MFA inspectors' inspection reports. The case file review includes files at the MFA and the Swedish Migration Agency regarding alleged fraud in migration activities at missions abroad for the period January 2014 to August 2017. In addition, the Legal Department of the Swedish NAO has reviewed the regulations for internal control applying to missions abroad. For a more detailed description of the methods used, see Appendix 1, Methods and Materials.

Senior Adviser and Auditor Louise Brown has been our reference person in the audit and has given her views on the audit structure and draft of the performance audit report. Representatives of the MFA, Ministry of Justice, Swedish Migration Agency and Government Offices Internal Audit Office have had the opportunity to factually scrutinise the report and otherwise state their views on the draft final report.

1.5 Structure

Chapter two describes migration activities at missions abroad in more detail. Chapters three to six contain a report of the Swedish NAO's findings and these chapters follow the audit's four questions. In each of these chapters, an account is initially given of the Swedish NAO's audit criteria, and an overall assessment is given at the end of the chapter.

2 Migration activities at missions abroad

In this chapter, we describe migration activities at missions abroad in more detail.

2.1 The processing of migration cases at missions abroad

Sweden has some 100 missions abroad and together with the MFA, they form the Swedish Foreign Service.¹⁵ These missions abroad have a broad remit and their tasks include assisting the Government in foreign, trade and development assistance policies and monitoring and promoting Swedish interests.¹⁶ Sixty missions abroad have tasks within the area of migration, which include the processing of visa and residence permit cases.¹⁷ Visas are required for many non-EU citizens who are planning to travel for short stays to Sweden or the Schengen area, for example, to tourist, visit their families or for business trips. For people who want to move to close relatives in Sweden, residence permits are often required.¹⁸

The missions abroad take decisions on visa cases while the Swedish Migration Agency takes decisions on residence permit cases.¹⁹ The role of missions abroad in the processing of residence permit cases includes receiving applications, conducting interviews with applicants and checking their application documents.²⁰ A total of some 200 full year equivalent staff are employed within migration activities at the missions abroad.²¹

2.1.1 Migration cases at missions abroad have increased in recent years

In 2017, the missions abroad took decisions on 247 000 visa cases and participated in the processing of some 36 000 residence permit applications.

¹⁵ See Section 3 of the Ordinance concerning the Duties of the Government Offices (1996:1515).

¹⁶ See Chapter 3 of the Ordinance concerning the Duties of the Foreign Service (2014:115).

¹⁷ See Chapter 3 Section 9 of the Ordinance concerning the Duties of the Foreign Service (2014:115).

¹⁸ For many people, residence permits are also required for working or studying in Sweden. The audit only includes residence permit cases on the grounds of ties to Sweden.

¹⁹ See Chapter 5 Section 20 of the Aliens Act (2005:716) and OJ L 243, 15.9.2009, pages 1-58 (EU Visa Code).

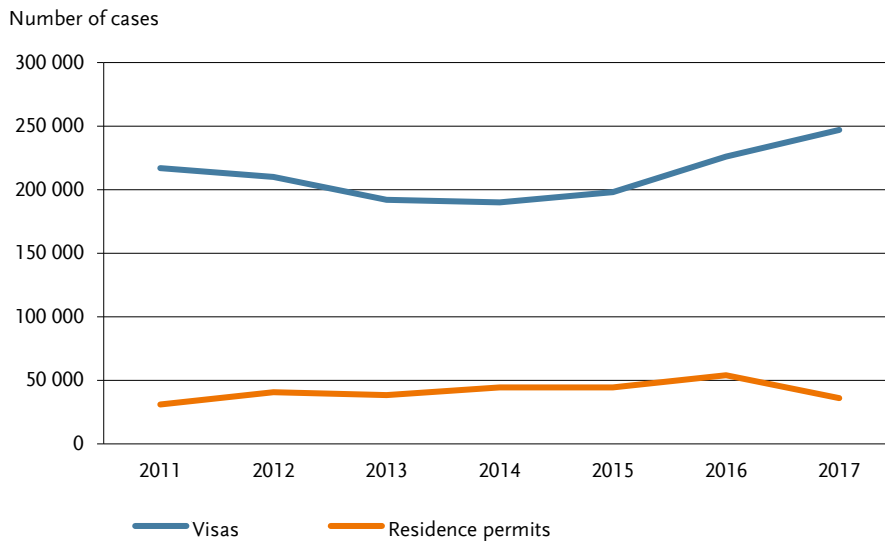
²⁰ Swedish Government Official Report 2017:14, *Migrationsärenden vid utlandsmyndigheterna* (Migration cases at missions abroad).

²¹ Swedish Agency for Public Management, *Migrationsverksamheten vid utlandsmyndigheterna* 2017:23 (Migration activities at missions abroad), 2017:23.

Figure 1 shows that residence permit cases increased continually between 2011 and 2016, by an equivalent of 78 per cent. In 2017, however, the number declined somewhat. Visa cases have increased constantly since 2014.

The increase in residence permit cases between 2011 and 2016 primarily took place at missions abroad in the Middle East/North Africa and is due to the conflict in Syria and the surrounding areas.²²

Figure 1 The number of cases decided upon and the number of residence permit cases received at missions abroad, 2011-2017



Source: Swedish Agency for Public Management, *Migrationsverksamheten vid utlandsmyndigheterna (Migration activities at missions abroad)*, 2017:23 and information from the Swedish Migration Agency, 13 April 2018.

Comment: The number of residence permit cases received represents the number of first-time applications received for residence permits on grounds of ties to Sweden.

2.1.2 Migration activities vary among missions abroad

Missions abroad often process both visa and residence permit cases, but one type of case may predominate and the number of cases may vary. Missions abroad in Asia/Oceania, for example, process considerably more visa cases than missions in other regions, whereas missions in the Middle East/North Africa process more residence permit cases.²³

²² Swedish Agency for Public Management, *Migrationsverksamheten vid utlandsmyndigheterna (Migration activities at missions abroad)*, 2017:23.

²³ Swedish Agency for Public Management, *Migrationsverksamheten vid utlandsmyndigheterna (Migration activities at missions abroad)*, 2017:23 and information from the Swedish Migration Agency, 13 April 2018.

Some missions abroad also have great seasonal variation in the volume of cases. There are also differences in how resource-intensive processing is. In some countries, primarily in Africa and the Middle East, the prevalence of false documents is high and considerable efforts are therefore required to scrutinise documents' validity. Rejection decisions concerning visa applications also require greater efforts than decisions granting visas, since rejections must be motivated.²⁴

There are also differences in how the missions abroad organise their migration activities. Missions abroad with extensive activities have their own migration sections, where the staff work only with migration cases. At missions abroad with less extensive activities, migration activities are often included in a section containing several other operations, and staff do not work exclusively with migration cases.²⁵

2.1.3 The resources of missions abroad have not kept pace with the growth of cases

The Swedish Agency for Public Management has made a survey of the costs of migration activities at missions abroad and estimates that in 2016 they amounted to SEK 244 million and that this sum has been relatively stable over the period 2011–2016.²⁶

The Swedish Agency for Public Management notes that the distribution of resources to some missions abroad has not kept pace with the increase in cases. Despite the fact that the number of residence permit cases more than doubled over the period 2013-2014 in missions abroad in the Middle East/North Africa, resources did not increase at the same pace. It was not until 2016 that resources to these missions abroad were doubled.²⁷

2.2 Both posted staff and locally employed staff work in migration activities

Both posted MFA migration officers and locally employed migration assistants work with migration activities at the missions abroad. Swedish Migration Agency liaison officers also work at some missions abroad.²⁸

²⁴ Swedish Agency for Public Management, *Migrationsverksamheten vid utlandsmyndigheterna* (Migration activities at missions abroad), 2017:23.

²⁵ The Swedish NAO's compilation of the rules of procedure for missions abroad.

²⁶ Swedish Agency for Public Management, *Migrationsverksamheten vid utlandsmyndigheterna* (Migration activities at missions abroad), 2017:23.

²⁷ Swedish Agency for Public Management, *Migrationsverksamheten vid utlandsmyndigheterna* (Migration activities at missions abroad), 2017:23.

²⁸ See Chapter 2 Section 5 of the Ordinance concerning the Duties of the Foreign Service (2014:115) and Section 2 of the Ordinance concerning the Duties of the Swedish Migration Agency (2007:996).

2.2.1 Migration officers posted abroad by the Ministry for Foreign Affairs

Around 25–30 people work as migration officers at the missions abroad. Migration officers are employed by the MFA on two-year contracts with the possibility of extension. Each year the MFA also posts some 35 reserve administrative staff on short-term contracts to agencies with extensive migration activities. During their terms of service at the missions abroad, most of these officers are on leave of absence from the Swedish Migration Agency. The main task of these officers is to process and take decisions on visa cases. Some ordinary officers also head migration sections. Missions abroad with limited migration activities often have no posted migration officer, other staff are responsible for these activities instead.²⁹

2.2.2 Locally employed staff within migration activities

Some 170 locally employed staff work as migration assistants at missions abroad and they are employed by the mission abroad itself.³⁰ Working tasks mainly consist of preparing visa cases before decisions and conducting interviews with applicants in residence permit cases.

2.2.3 Migration liaison officers posted abroad by the Swedish Migration Agency

Some missions abroad also have migration liaison officers who are posted abroad by the Swedish Migration Agency. In 2017, there were ten liaison officers posted abroad.³¹

These migration liaison officers have individual work descriptions, with their emphasis on strategic monitoring or management. In 2017, six liaison officers had managerial tasks and four had strategic monitoring tasks. All liaison officers are also tasked with providing support to the missions abroad that are part of the liaison officer's region.³² Before the Swedish Migration Agency posts a liaison

²⁹ Interview at the MFA, 19 January 2018 and 29 January 2018.

³⁰ See Section 1 of the Government Offices Regulations on Local Employment at Missions Abroad (UF 2010:5) and email from the MFA, 12 April 2018. The information on the number of locally employed migration assistants refers to full year equivalent positions.

³¹ Document from the Swedish Migration Agency, 8 May 2017: Job description of migration liaison officers with strategic monitoring and managerial tasks. In 2017, the Swedish Migration Agency also had five returning liaison officers at different missions abroad and two migration liaison officers who were not posted at missions abroad. These liaison officers do not work with the processing of visa and residence permit cases at the missions abroad.

³² Document from the Swedish Migration Agency, 8 May 2017: Job description of migration liaison officers with strategic monitoring and managerial tasks.

officer, the Agency consults with the MFA on the posting place and the type of assignment.³³

2.3 The processing of migration cases

An account is given below of the main elements in the processing of residence permit and visa cases, see figure 2 and figure 3.

Applicants wishing to apply for residence permits can either submit their applications at a mission abroad or electronically, via the Swedish Migration Agency's website.³⁴

Figure 2 The main elements in the processing of residence permit cases

Application submitted to the mission abroad	Application submitted via the Swedish Migration Agency's website
At several missions abroad, applicants must book an appointment for submitting the application.	The applicant submits the application and pays the fee. The Swedish Migration Agency assesses the need for investigation and then the applicant books an appointment at the mission abroad.
The applicant visits the mission abroad and locally employed staff receive the application, fee, documents, collect biometrics and registers the data.	The applicant visits the mission abroad and locally employed staff receive the documents, collect biometrics and register the data.
Locally employed staff interview the applicant and scrutinise documents. As a support for the interview, Swedish Migration Agency templates are available.	Locally employed staff interview applicants in accordance with instructions from the Swedish Migration Agency and scrutinise documents.
The Swedish Migration Agency takes over the case and makes the decision. There may be further investigation initiatives at the mission abroad before the decision.	
The mission abroad informs the applicant of the decision. If the application is granted, the applicant collects a residence permit card at the mission abroad.	

³³ Government Offices (MFA) (Memorandum, 28 November 2016) *Personal på utlandsmyndighet med annan huvudman än UD* (Staff at missions abroad with a principal other than the MFA) and Government Offices (MFA) (Memorandum, 16 January 2017) *Överenskommelse mellan UD och Migrationsverket gällande personal som Migrationsverket placerar på utlandsmyndigheterna* (Agreement between the MFA and the Swedish Migration Agency with regard to staff that the Swedish Migration Agency posts to missions abroad).

³⁴ A number of honorary consulates currently perform some administrative duties in residence permit cases by receiving applications and conducting interviews with applicants. The MFA has decided that migration activities at the honorary consulates will cease during 2018 and so the information from honorary consulates concerning the processing of residence permits is not included in figure 2.

There are three ways for an applicant to submit a visa application: at a mission abroad, electronically via the Swedish Migration Agency’s website³⁵ or via the external service provider, VFS-Global.³⁶

Figure 3 The main elements of the processing of visa cases

Application submitted to the mission abroad	Application submitted via the Swedish Migration Agency’s website	Application submitted to VFS-Global
At several missions abroad, applicants must book an appointment for submitting the application.	The applicant submits the application, pays the fee and books an appointment at the mission abroad.	At some VFS-Global offices the applicant must book an appointment to submit the application.
The applicant visits the mission abroad and locally employed staff receive documents and collect biometrics; in certain cases conduct an interview with the applicant and register information.	The applicant visits the mission abroad and locally employed staff receive documents and collect biometrics; in certain cases conduct an interview with the applicant and register information.	The applicant visits VFS-Global which receives the application, the fee and the documents and collects biometrics. The application is sent to the mission abroad.
Locally employed staff scrutinise the documents.	Locally employed staff scrutinise the documents.	Locally employed staff register the application, scrutinise the documents and in some cases conduct an interview with the applicant.
Posted staff take the decision. If the application is granted, a visa sticker is fastened to the applicant’s passport.		
The applicant collects the decision at the mission abroad.	The applicant collects the decision at the mission abroad.	The applicant collects the decision at VFS-Global.

2.4 The division of responsibility for migration activities at missions abroad

Responsibility for migration activities at missions abroad is divided between the missions abroad, the MFA and the Swedish Migration Agency. The missions abroad are responsible for their own activities and the processing of migration cases, whereas the MFA is responsible for controlling, developing and funding

³⁵ Swedish Migration Agency’s website, 13 April 2017, Applications on the web to visit Sweden. At five missions abroad, it is possible for the applicant to submit applications electronically via the Swedish Migration Agency’s website.

³⁶ 27 of the 54 missions abroad that process visa cases have an agreement with the services supplier VFS-Global (email from the MFA, 12 April 2018 and information from the MFA, 9 May 2018).

these activities. The Swedish Migration Agency is responsible for operational and procedural support in the processing of migration cases.

2.4.1 The responsibility of the missions abroad

The responsibility of missions abroad for migration activities is regulated in the Visa Code and the Ordinance (2014:115) concerning the Duties of the Foreign Service.³⁷ The responsibility and tasks of the Heads of Missions abroad are detailed in the Ordinance concerning the Duties of the Foreign Service and in the regulations of the MFA. The Ordinance concerning the Duties of the Foreign Service states that the Head of a Mission abroad is responsible for operations at the mission abroad.³⁸ The Head of Missions' duties include ensuring that activities are conducted efficiently and in compliance with the statutes and that they are developed and adapted to the demands placed on them, promoting good working conditions and making use of and developing the knowledge, skills and experience of staff.³⁹

Each mission abroad is to establish rules of procedure, which are determined by the Head of the Mission abroad. These rules of procedure are to include information on the mission's activities and organisation, the distribution of tasks and decision-making procedures.⁴⁰ The Head of a Mission abroad is entitled to delegate responsibilities and tasks to staff at the mission abroad, such as responsibility for managing work in migration activities.⁴¹

After consultations with the Government Offices and taking account of the resources allocated, the Head of a Mission abroad is required to establish an operational plan for the mission, follow up its activities and analyse the results.⁴²

2.4.2 The responsibility of the MFA

From the Ordinance concerning the Duties of the Foreign Service, it is clear that, in administrative terms, the mission abroad is directly answerable to the Government Offices.⁴³ In practice, this means that the MFA's responsibilities

³⁷ OJ L 243, 15.9.2009, pages 1-58.

³⁸ Chapter 2 Section 7 of the Ordinance concerning the Duties of the Foreign Service (2014:115).

³⁹ Chapter 2 Section 9 of the Ordinance concerning the Duties of the Foreign Service (2014:115).

⁴⁰ See Chapter 2 Section 12 of the Ordinance (2014:115) concerning the Duties of the Foreign Service and Section 1 of the Government Offices regulation (UF 2009:10) on Rules of Procedure and Delegation of Decision-making Rights at Missions Abroad.

⁴¹ Cf Chapter 2, Section 13 of the Ordinance (2014:115) concerning the Duties of the Foreign Service and Section 1 of the Government Offices regulation (UF 2009:10) on Rules of Procedure and Delegation of Decision-making Rights at Missions Abroad.

⁴² Chapter 2 Section 8 of the Ordinance concerning the Duties of the Foreign Service (2014:115).

⁴³ Chapter 1 Section 6 of the Ordinance concerning the Duties of the Foreign Service (2014:115).

include deciding on the missions' budgets, staff posted to the missions abroad, property issues and security protection.

Missions abroad are funded via the MFA appropriation

The missions do not receive their own appropriations but are funded via the appropriation to the Government Offices (MFA).⁴⁴ The appropriation also includes migration activities at the missions abroad, apart from the part involving the Swedish Migration Agency's operational and procedural support to the missions abroad. This part is funded by the appropriation to the Swedish Migration Agency.⁴⁵

The Ministry for Foreign Affairs is entitled to issue regulations for the missions abroad

It can be seen from the Ordinance concerning the Duties of the Foreign Service, that the Government Offices is entitled to issue governing regulations concerning the organisation and activities of missions abroad.⁴⁶ The MFA, on behalf of the Government Offices, decides on these regulations.⁴⁷ In a supplement to these regulations, the MFA also governs via guidelines. In addition, there are supporting documents in the form of guidance.⁴⁸

The MFA inspects missions abroad

The Ordinance concerning the Duties of the Foreign Service states that the Government Offices exercise oversight of the missions abroad.⁴⁹ This oversight is primarily exercised by MFA inspectors who inspect a number of missions abroad annually.⁵⁰ The regulations governing the inspectors' activities state that the Swedish Migration Agency should take part in the inspection of a mission abroad where migration issues are significant.⁵¹

2.4.3 The responsibility of the Swedish Migration Agency

The Swedish Migration Agency is the administrative authority for issues relating to residence permits, work permits and visas etc.⁵² The Agency's tasks also include

⁴⁴ Appropriation 4:1 Government Offices, etc. under Expenditure Area 1 Governance.

⁴⁵ Appropriation 1:1 The Swedish Migration Agency under Expenditure Area 8 Migration.

⁴⁶ See Chapter 4 Section 3 of the Ordinance concerning the Duties of the Foreign Service (2014:115).

⁴⁷ See Section 6, Subsection 3 of the Government Offices Regulations (RKF 2016:8) concerning Rules of Procedure for the Government Offices.

⁴⁸ Government Offices (MFA) (Memorandum, 7 August 2017) *Utrikesförvaltningens regelverk: en kort sammanfattning* (Foreign Service regulations: a short summary).

⁴⁹ Chapter 4 Section 1 of the Ordinance concerning the Duties of the Foreign Service (2014:115).

⁵⁰ Interview at the MFA, 19 January 2018.

⁵¹ Section 9 of the Government Offices Regulations (UF 2009:1) on Inspectors' Activities, most recently amended through UF 2017:5.

⁵² See Section 1 of the Ordinance (2007:996) concerning the Duties of the Swedish Migration Agency.

assisting the missions abroad with operational and procedural support for the processing of issues in the field of migration.⁵³ This support consists of posted migration liaison officers, a back-office-group which consists of migration liaison officers in Sweden, a manual for the processing of migration cases at the missions abroad, the Swedish Migration Agency's circular for missions abroad and some training of staff working in migration activities at missions abroad. The Swedish Migration Agency also provides function-specific IT support and case management systems.⁵⁴ The Swedish Migration Agency is controller of a personal data in the case management systems and is responsible for assessing access to information in these systems that staff at missions abroad should have. The Swedish Migration Agency is also responsible for oversight of all use of the systems and is to ensure that staff do not abuse their system authorisation.⁵⁵

The Swedish Migration Agency also assists the MFA in recruiting posted migration officers and reinforcements. The Agency also takes part in some of the MFA inspectors' inspections.⁵⁶

2.5 Inquiries have proposed moving responsibility

Over the years, several inquiries have examined the division of responsibility for migration activities at the missions abroad, and the majority have considered that the Swedish Migration Agency should bear main responsibility for migration activities.⁵⁷

In 2017, the Inquiry on responsibility for migration activities at missions abroad (Swedish Government Official Reports 2017:14) presented its report and this inquiry too proposes that main responsibility for migration activities at missions abroad should lie with the Swedish Migration Agency. The Inquiry states that the interplay between the Swedish Migration Agency and the missions abroad shows functional shortcomings and therefore needs to be improved. The Inquiry also considers that in certain aspects, the division of responsibility is unclear and needs to be clarified.⁵⁸ As part of the Government's processing of the report, the Swedish Agency for Public Management was tasked, among other things, with assessing the cost-efficiency of the proposals presented by the Inquiry. The Swedish Agency

⁵³ See Section 2 of the Ordinance (2007:996) concerning the Duties of the Swedish Migration Agency.

⁵⁴ Swedish Government Official Report 2017:14, *Migrationsärenden vid utlandsmyndigheterna* (Migration cases at missions abroad).

⁵⁵ Information from the Swedish Migration Agency, 9 May 2018.

⁵⁶ Swedish Government Official Report 2017:14, *Migrationsärenden vid utlandsmyndigheterna* (Migration cases at missions abroad).

⁵⁷ Swedish Government Official Report 2017:14, *Migrationsärenden vid utlandsmyndigheterna* (Migration cases at missions abroad).

⁵⁸ Swedish Government Official Report 2017:14, *Migrationsärenden vid utlandsmyndigheterna* (Migration cases at missions abroad).

for Public Management also proposes that the Swedish Migration Agency bear major responsibility for migration activities.⁵⁹

The proposals of the Inquiry on responsibility and of the Swedish Agency for Public Management are still being processed at the Government Offices.

⁵⁹ Swedish Agency for Public Management, *Migrationsverksamheten vid utlandsmyndigheterna* (Migration activities at missions abroad), 2017:23.

3 Dealing with risks of fraud

A fundamental aspect of an agency's protection against fraud is implementing risk analyses in order to gain an overview of the risks existing in activities and designing measures to deal with risks that are not acceptable.

We have therefore examined whether the missions abroad have undertaken risk analyses in their migration activities, and whether these analyses indicate which measures should be taken to counter identified risks of fraud.

3.1 Risk analyses were introduced in 2017

Until recently, the missions abroad have not undertaken risk analyses within migration activities, and it was not until October 2017 that they were first tasked with this by the MFA.⁶⁰ What led to the MFA demand for *risk analyses* was, among other things, that the enormous influx of migration cases at the missions abroad had led to greater risks within migration activities.⁶¹

Since 2016, the missions abroad have also been tasked with making risk analyses in the area of accounting and administration,⁶² and for several years, the missions have been undertaking analyses of threats and risks directed at the protection of personal information, infiltration and access at missions abroad.⁶³ In the long term the plan is for the risk analyses of missions abroad to include all activities at these missions.⁶⁴

3.1.1 Risk analyses vary in quality

Since it has only been recently that the missions abroad have been tasked with undertaking risk analyses in migration activities, the Swedish NAO has not audited these analyses in any detail. However, the Swedish NAO has reviewed risk analyses in the area of accounting and administration for the 60 missions abroad that are engaged in migration activities. These analyses are based on the same guidance and templates that are used for risk analyses in migration activities, and it is therefore possible to get some idea of how missions abroad work with risk analyses.

⁶⁰ Document from the MFA, 12 January 2018. *Risikanalys inom migrationsverksamheten* (Risk analysis in migration activities).

⁶¹ Interview at the MFA, 19 January 2018.

⁶² Government Offices (MFA) (Memorandum, 22 January 2016) *Verksamhetsplan for utrikesforvaltningen 2016* (Operational plan for the Foreign Service 2016).

⁶³ See Government Offices Regulations (UF 2011:16) on Security and Protection at Missions Abroad.

⁶⁴ Interview at the MFA, 19 October 2017(a) and 19 January 2018.

Forty-three of these 60 missions abroad had undertaken risk analyses in the area of accounting and administration in August 2017. The reason for not all having undertaken risk analyses, according to the MFA, is staff changes at some of the missions abroad.⁶⁵

A survey of these risk analyses shows that the quality varied and that many were at a general level. Only a few missions abroad had made use of the template provided by the MFA for compilation and documentation of the analyses. In most risk analyses, fraud and measures to deal with the risks of fraud were discussed but from the documentation, it was not always clear whether measures were already implemented or whether they would be implemented, and if so, when.⁶⁶

3.1.2 The Ministry for Foreign Affairs plans to follow up the risk analyses in stages

When the missions abroad were tasked in 2016 with undertaking risk analyses in the area of accounting and administration, the MFA took several measures to support the missions abroad.⁶⁷ Among other things, the Ministry drew up guidance documents on internal control in the area of accounting and administration at the missions abroad and a template for how risk analyses should be presented and documented.⁶⁸ In 2016 and 2017, the MFA gave courses in implementing risk analyses for those responsible for administration at the missions abroad.⁶⁹ In 2017, the MFA provided courses for other posted staff and Heads of missions abroad.⁷⁰

The MFA states that the Ministry will not be following up all the risk analyses of the missions abroad, either in the area of accounting and administration, or within migration activities. Instead, the work on risk analyses will take place in stages as part of an ongoing learning process. As a first step, the Ministry will request a few risk analyses within migration activities to follow up whether the missions are on the right track. This follow up also aims at developing the MFA's method support to the missions abroad and at seeing whether there are some risk areas that the MFA should follow up at missions abroad.⁷¹

⁶⁵ Interview at the MFA, 19 October 2017 (a).

⁶⁶ Swedish NAO compilation of the risk analyses undertaken by the missions abroad in the area of accounting and administration

⁶⁷ Interview at the MFA, 19 October 2017 (a).

⁶⁸ Government Offices (MFA) (September 2016) *Guidance: Internal control at missions abroad. Risk analyses and the approval chain* and documents from the MFA: 23 August 2017, Mall för riskanalys på det ekonomiadministrativa området (Template for risk analysis in the area of accounting and administration).

⁶⁹ Interview at the MFA, 19 October 2017 (a).

⁷⁰ Interview at the MFA, 19 January 2018.

⁷¹ Interview at the MFA, 19 January 2018 and 27 February 2018 and a meeting at the MFA, 17 April 2018.

3.2 The Swedish NAO's overall assessment

The missions abroad have recently been tasked by the MFA to implement risk analyses in their migration activities. In the long term, the Swedish NAO considers that this may strengthen the missions abroad in their work with dealing with the risks existing in migration activities.

A survey of the risk analyses carried out by the missions abroad in the area of accounting and administration shows, however, that many risk analyses are not yet of sufficiently high quality. The MFA has provided support to the missions abroad in their work with risk analyses, but in the opinion of the Swedish NAO, further support is needed to enable the analyses to become an effective tool in dealing with risks. The MFA should follow up all risk analyses in order to gain an overview of the support needed by the missions abroad. Such a follow-up would probably also give the MFA an overview of the common risks that are to be found at missions abroad, and thus provide a basis for the Ministry's governance of migration activities.

4 Preventing fraud

To prevent fraud, it is important that there are *guidelines* for employees where the management's views on fraud are made clear. These guidelines can also provide support to employees in how they should take action on issues related to fraud. They should also state what is not permissible and the resulting consequences should the guidelines not be followed. A further aspect in preventive work is for employees to *receive training* on fraud. In addition, there need to be *control procedures* in the processing of cases, and for the protection of assets in these activities.

In our audit, we have examined in more detail whether guidelines are communicated on fraud and whether there is training on fraud for staff at missions abroad.

4.1 There are guidelines and other guidance concerning fraud

The Swedish NAO has reviewed the MFA's policy and supporting documents dealing with preventing fraud. This review shows that the MFA has drawn up both ethical guidelines and guidance documents on the Foreign Service's work on preventing fraud. The MFA has also taken a decision on the use of the Swedish Migration Agency's case management system and a guidance document on this. These guidelines and guidance documents apply to all staff categories at missions abroad.⁷² The documents are in both Swedish and English and are available on the MFA intranet, to which all staff at missions abroad have access.⁷³

It is clear from the ethical guidelines what the attitude towards fraud is. The guidelines state, for example, that Sweden works actively in international cooperation to fight corruption and that the missions abroad play an important role in these efforts, and that special attention must be given so that corruption does not take place in activities that are regulated by law.⁷⁴ In the MFA guidance

⁷² Government Offices (MFA) (Minutes 8 February 2012), *Etiska riktlinjer vid utlandstjänstgöring* (Ethical guidelines when posted abroad); Government Offices (MFA) (appendix to a decision, 10 May 2017) *Vägledning för utrikesförvaltningens arbete med att förhindra oegentligheter* (Guidance for the Foreign Service's work on preventing fraud). This guidance document has been updated three times since it was drawn up in 2016, most recently in May 2017 (interview at the MFA, 12 January 2018 (b) and Government Offices (MFA) (Minutes, 23 October 2014), *Användning av Migrationsverkets informationssystem* (The use of the Swedish Migration Agency's information system).

⁷³ Document from the MFA, 12 January 2018. Document from the MFA, 12 January 2018; Texts from Klaranätet and email from the MFA, 27 March 2018.

⁷⁴ Government Offices (MFA) (Minutes, 8 February 2012) *Etiska riktlinjer vid utlandstjänstgöring* (Ethical guidelines when posted abroad).

document on the Foreign Service's work on preventing fraud, there is a clear definition of fraud and fraudulent behaviour.⁷⁵

The Swedish NAO notes that important areas, such as the use of the Swedish Migration Agency's case management system⁷⁶ and conflicts of interest⁷⁷, are discussed in the guidance documents. The provisions on conflicts of interest are, however, discussed at a general level.⁷⁸

The Swedish NAO also notes that the consequences of non-compliance can be seen from both guidelines and other guidance documents.⁷⁹

4.2 The staff receive training on fraud

Both the MFA, the missions abroad and the Swedish Migration Agency arrange training courses for posted and locally employed staff. The audit shows that quite

⁷⁵ Government Offices (MFA) (appendix to a decision, 10 May 2017), *Vägledning för utrikesförvaltningens arbete med att förhindra oegentligheter* (Guidance for the Foreign Service's work on preventing fraud).

⁷⁶ The Swedish Migration Agency's case management system contains personal information, some of which is sensitive. Information in the systems is also covered by provisions on confidentiality. Those using the system are required to take account of the demands of the Personal Data Act (1998:204). Unauthorised use of the systems may also constitute a breach of data security, see Chapter 4, Section 9c of the Swedish Penal Code (1962:700). See also the Personal Data Act and the Swedish Data Protection Authority, *Datainspektionens allmänna råd. Säkerhet för personuppgifter* (Swedish Data Protection Authority's general advice. Security of personal data). Revised November 2008. As of 25 May 2018, the General Data Protection Regulation (GDPR) 2016/679 applies instead of the Personal Data Act.

⁷⁷ According to the Administrative Procedure Act (1986:223), a person who is in conflict of interest, i.e., has links to the case that could affect the impartiality of its processing, is not permitted to take part in processing the case, see Section 12 of the Administrative Procedure Act. The provisions of the Administrative Procedure Act on conflicts of interest are an expression of the constitutional impartiality principle, see Chapter 1, Article 9 of the Instrument of Government (1974:152). This principle means that administrative agencies and others undertaking public sector administrative tasks in their activities must take account of the equal value of all people under the law and observe objectivity and impartiality. Conflicts of interest can lead to great damage to confidence, be grounds for misconduct and constitute a criminal offence, see Chapter 20, Section 1 of the Swedish Penal Code (1962:700). As of 1 July 2018, the Administrative Procedure Act (2017:900) applies instead of the previous Act (1986:223).

⁷⁸ Government Offices (MFA) (appendix to a decision, 10 May 2017) *Vägledning för utrikesförvaltningens arbete med att förhindra oegentligheter* (Guidance for the Foreign Service's work on preventing fraud) and Government Offices (MFA) (Minutes, 23 October 2014) *Användning av Migrationsverkets informationssystem* (The use of the Swedish Migration Agency's information system).

⁷⁹ Government Offices (MFA) (Minutes, 8 February 2012), *Etiska riktlinjer vid utlandstjänstgöring* (Ethical guidelines when posted abroad); Government Offices (MFA) (appendix to a decision, 10 May 2017) *Vägledning för utrikesförvaltningens arbete med att förhindra oegentligheter* (Guidance for the Foreign Service's work on preventing fraud) and Government Offices (MFA) (Minutes, 23 October 2014) *Användning av Migrationsverkets informationssystem* (The use of the Swedish Migration Agency's information system).

a large training package that includes fraud is available for posted staff. Locally employed staff do not, however, receive as systematic training on fraud.

4.2.1 Posted staff receive systematic training

Every year, the MFA runs courses for staff who are to serve at a mission abroad, and for the staff who are to work in migration activities. Three different courses are given:

- A general course which discusses, the tasks, activities and organisation of the mission abroad at a general level. This course is given every year on five occasions and is compulsory for all MFA posted staff before their first posting abroad. Staff who are posted by other agencies, such as the Swedish Migration Agency, can also attend this course.
- A basic course in migration for staff who are to have first or second-hand responsibility for migration activities at a mission abroad. This is held every year on three occasions and deals with the regulations related to migration and the processing of migration cases.
- A course for new Heads of Mission that is given once a year and deals with the tasks and responsibilities of the missions abroad.⁸⁰

It can be seen from the course material that the MFA's ethical guidelines, the MFA guidance document concerning the Foreign Service's work on preventing fraud, the Administrative Procedure Act's provisions on conflicts of interest, the service obligation and behaviour towards others, as well as risks of fraud are discussed in these courses. The basic course on migration also includes behaviour that is not permitted in the case management systems of the Swedish Migration Agency.⁸¹

To supplement these courses given to staff posted abroad, all the Heads of Missions meet once a year at a Head of Mission week. The Head of Mission week in 2016 gave particular focus to financial fraud and MFA efforts to combat corruption. The programme for the Head of Mission week in 2017 included internal control.⁸²

The MFA also has a distance course on anti-corruption

Apart from the courses that the MFA provides in Sweden to posted staff, since 2015 the Ministry has also had a distance course on anti-corruption, directed at all staff within Sida, the MFA and the missions abroad. This course is in Swedish,

⁸⁰ Email from MFA, 21 June 2017 and document from the MFA, 27 June 2017: Programme for the MFA courses.

⁸¹ The Swedish NAO compilation of MFA course material and email from the MFA, 12 October 2017.

⁸² Information from the MFA, 9 May 2018.

English, French and Spanish and all staff at missions abroad have access to it via the MFA intranet.⁸³

The course is primarily targeted at the development assistance activities of the missions abroad, but it also discusses certain ethical dilemmas that may arise in migration activities at missions abroad.⁸⁴ The course is not compulsory, but staff are urged to attend it.⁸⁵ At the three missions abroad that the Swedish NAO has visited, none of the locally employed staff or the posted migration officers stated that they had attended the course.⁸⁶ This may indicate that the staff at missions abroad are not yet fully aware of the MFA distance course or that it is not given priority.

4.2.2 Courses organised by the missions abroad vary in frequency

The missions abroad themselves may also provide courses on fraud for their staff. In order to obtain some idea about the extent to which such courses are given, the Swedish NAO has reviewed the operational plans of the missions abroad for the period 2013–2017. This review shows that many missions abroad held courses for staff, either on the role of the public official, ethics or fraud over this period, but only a few held several such courses.⁸⁷

At the three missions abroad that the Swedish NAO has visited, the Head of Mission stated that the MFA ethical guidelines and questions relating to fraud had been taken up and discussed at the most recent planning days of the mission.⁸⁸ In recent years, however, these missions abroad have had experience of dealing with fraud and these course were therefore probably one of the measures that had been taken after the fraud had come to light.

4.2.3 The Swedish Migration Agency also holds some courses

The Swedish Migration Agency arranges video courses and regional training courses both for locally employed staff and posted staff who work with migration

⁸³ Interview at the MFA, 29 January 2018 and email from the MFA, 12 April 2018.

⁸⁴ Document from the MFA, 30 January 2018. *Antikorruption DETALJMANUS, version 12* (Anti-corruption, DETAILED MANUSCRIPT, version 12).

⁸⁵ Interview at the MFA, 29 January 2018.

⁸⁶ Interview at mission abroad 1, 20 September 2017(a), 20 September 2017(b); 21 September 2017(a) and 21 September 2017(b) interview at mission abroad 2, 29 November 2017(a), 29 November 2017(b), 29 November 2017(c), 30 November 2017 (a), 30 November 2017(b), 30 November 2017(c) and interview at mission abroad 3, 23 January 2018, 25 January 2018(a), 25 January 2018(b), and 25 January 2018(c).

⁸⁷ The Swedish NAO's compilation of the operational plans of the missions abroad for the years 2013–2017.

⁸⁸ Interview at mission abroad 1, 18 September 2017, interview at mission abroad 2, 27 November 2017 and interview at mission abroad 3, 22 January 2019.

activities at missions abroad. Together with the Swedish Migration Agency, the migration liaison officers organise these regional courses and they are usually directed at the missions abroad that are part of each liaison officer's region. Each mission abroad decides itself whether staff at the mission are to take part in these courses.⁸⁹

The courses held by the Swedish Migration Agency primarily deal with administrative officers' issues, but the agency also provides courses on the role of the public official, where issues related to fraud are discussed.⁹⁰ The courses on the role of the public official also include courses on rules for actions that are not permitted with regard to the Swedish Migration Agency's case management systems.⁹¹

The Swedish NAO has reviewed the Swedish Migration Agency's compilations of regional and video courses that were given over the period 2015–2017. This review showed that training on the role of the public official was included in 6 of the 17 regional courses. These courses have been given in six different missions abroad and a total of 148 staff have participated in the courses.⁹² According to the Swedish Migration Agency, the Agency has also started to provide video courses on the role of the public official.⁹³

Apart from these courses on the role of the public official, the Swedish Migration Agency also has a separate course on the use of the Agency's case management systems. This course is targeted at the technical management of systems and does not include rules for actions that are permitted in the systems, but the Agency plans to include this in future courses.⁹⁴ Actions that are permitted to perform in the systems are an area to which special attention was given at one of the three missions abroad visited by the Swedish NAO. At this mission abroad, there was great uncertainty among locally employed staff on the searches that they were allowed to make in the systems.⁹⁵

⁸⁹ Interview at the Swedish Migration Agency, 19 December 2017.

⁹⁰ Interview at the Swedish Migration Agency, 19 December 2017.

⁹¹ Email from the Swedish Migration Agency, 7 February 2018.

⁹² The Swedish NAO compilation of the Swedish Migration Agency's list of regional courses and video courses, 2015–2017. Based on the Migration Agency's list, the Swedish NAO's compilations have not been able to obtain information on the numbers of locally employed staff and posted staff respectively, who have taken part in these courses.

⁹³ Email from the Swedish Migration Agency, 7 February 2018.

⁹⁴ Email from the Swedish Migration Agency, 7 February 2018.

⁹⁵ Interview at mission abroad 2, 28 November 2017 (a), 29 November 2017 (a), 29 November 2017 (b), 29 November 2017 (c), 30 November 2017 (b) and 30 November 2017 (c).

4.3 Unclear on who is to train locally employed staff on fraud

The Head of a Mission abroad is responsible for the skills development of locally employed staff and the missions abroad also arrange their own training courses to a certain extent. The Swedish Migration Agency is responsible for providing a certain amount of training to staff who work in migration activities, as part of the Agency's operational and procedural support to the missions abroad. The MFA also plays a role, since the Ministry regularly undertakes reviews of the need for skills at missions abroad and sometimes also holds courses for locally employed staff.⁹⁶

In the opinion of the Swedish NAO, it is not completely clear which of these actors is responsible for holding courses on fraud for locally employed staff. There is no agreement among the actors that defines the division of responsibility, apart from an agreement between the Ministry of Justice, the MFA and the Swedish Migration Agency, which applies to the processing of visa cases. However, this agreement does not describe in any great detail the areas on which the Swedish Migration Agency should give courses. It states only the following "In summary, it would be an advantage if the expert knowledge of the Swedish Migration Agency were also used to assist staff who are to work or are already working at the missions abroad with suitable training".⁹⁷ When it comes to training for staff who process residence permit cases at the missions abroad, there is no written agreement.

The lack of clarity on who is responsible for holding courses on fraud for locally employed staff is intensified, according to the Swedish NAO, by the far-reaching remit that the migration liaison officers have been given by the Swedish Migration Agency. Their remit states that these liaison officers are *required to ensure* that staff dealing with migration issues are in possession of the right skills.⁹⁸ This responsibility applies to staff working at the mission abroad where the liaison officer is posted, but also for staff at the missions abroad that are included in each liaison officer's region. According to the Swedish Migration Agency, however, these migration liaison officers do not have formal responsibility for ensuring that

⁹⁶ See Chapter 2 Section 9 of the Ordinance concerning the Duties of the Foreign Service (2014:115) and Section 2, subsection 9 of the Ordinance concerning the Duties of the Swedish Migration Agency (2007:996) and an interview at the MFA, 29 January 2018.

⁹⁷ Government Offices (Ministry of Justice) (agreement, 25 October 2011), *The division of responsibility between agencies following from the Visa Code*.

⁹⁸ Document from the Swedish Migration Agency, 8 May 2017: Job description of migration liaison officers with strategic monitoring and managerial tasks.

staff dealing with migration issues have the relevant skills and the Agency plans to change the wording of the liaison officers' work descriptions to "work to ensure".⁹⁹

4.4 Control procedures in processing are not a requirement

Control procedures in processing cases may involve work rotation, or that cases are presented to other staff before a decision is made. Work rotation means that an employee works with the same working tasks for a limited period, and subsequently changes to another task. Work rotation may be aimed at making operations more efficient since different tasks can be carried out by more employees, but rotation may also make fraud more difficult through the fact that no one employee performs a single, specific task or component of a task. Making a presentation of the case by the administrative officer to a manager or other responsible officer before a decision is taken means that more than one person is given an insight into the case, and the risk of unintentional mistakes or intentional irregularities is reduced.

Under the Ordinance concerning the Duties of the Foreign Service, the Head of Mission is required to ensure that activities are run in accordance with statutes as well as effectively and efficiently and that they are developed and adapted to the requirements made of them.¹⁰⁰ Each mission abroad is also to establish rules of procedure that contain information on the mission's activities and organisation, the distribution of tasks and the decision-making procedure.¹⁰¹ On the other hand, the MFA is also responsible for ensuring that there are common procedures in areas where all missions abroad are required to work in the same manner.¹⁰²

The Visa Code contains requirements for work rotation, where applicable, in the processing of visa cases.¹⁰³ These requirements do not apply to residence permit cases. The Swedish NAO review of the MFA's policy and supporting documents for the missions abroad shows that the Ministry has not placed demands on work rotation in the processing of residence permits cases either.

Although there are no general requirements for work rotation in the processing of all migration cases, the mission abroad itself can decide to introduce this. The three missions abroad that the Swedish NAO has visited had introduced work

⁹⁹ Interview at the Swedish Migration Agency, 19 December 2017.

¹⁰⁰ See Chapter 2 Section 9 of the Ordinance concerning the Duties of the Foreign Service (2014:115).

¹⁰¹ See Chapter 2 Section 12 of the Ordinance (2014:115) concerning the Duties of the Foreign Service and the Government Offices regulation (UF 2009:10) on Rules of Procedure and Delegation of Decision-making Rights at Missions Abroad.

¹⁰² Interview at the MFA, 19 January 2018.

¹⁰³ See Part IV, Article 37 of OJ L 243, 15.9.2009, pages 1–58.

rotation in the processing both of visa cases and residence permit cases. These missions abroad had their own migration sections, with several locally employed staff and it was therefore possible to introduce work rotation. This had been introduced to streamline processing, but also to prevent fraud. However, posted staff do not rotate, since their main task is to make decisions.¹⁰⁴

The Swedish NAO audit shows that there were no demands either to ensure that visa cases were presented to others before decisions. The Swedish Migration Agency states that there are no regulations to stipulate which cases are to be presented, and that it is up to the mission itself to decide this. According to the Swedish Migration Agency, there is usually no reason for decisions in visa cases to be presented prior to the final decision.¹⁰⁵ The Swedish NAO's case file review shows, however, that there have been alleged cases of fraud in visa decisions at missions abroad, and that this type of case may thus be associated with risks.¹⁰⁶

There are no provisions on how conflicts of interest should be dealt with

Up until 2017, there were no common procedures for how the missions abroad should deal with conflicts of interest in their processing of migration cases. In July 2017, the Swedish Migration Agency drew up a circular stating that a mission abroad may transfer visa applications to the Swedish Migration Agency for decisions, if the case involves staff at the mission abroad or their relatives.¹⁰⁷ However, the Swedish Migration Agency's circular only refers to visa cases. Nor does it provide guidance on the routines that should be available at the missions abroad in order for them to be able to ensure that staff in a conflict of interest do not take part in the processing of migration cases. The Swedish Migration Agency's circular is also only a guideline and it is thus up to each mission abroad to comply with it.¹⁰⁸

4.4.1 The missions abroad need support in drawing up procedures

In its report, the Inquiry on responsibility for migration activities at missions abroad (Swedish Government Official Reports 2017:14) discusses the lack of guidelines on how missions abroad should organise the processing of migration cases. The Inquiry considers that this affects uniformity and quality and causes uncertainty at the missions abroad on what is expected of them and in the long

¹⁰⁴ The Swedish NAO's findings at the three missions abroad that were visited.

¹⁰⁵ Email from the Swedish Migration Agency, 20 February 2018.

¹⁰⁶ See Chapter 6 for a more detailed description of the results of the case file review.

¹⁰⁷ Swedish Migration Agency, *Transfer of visa cases to the Swedish Migration Agency*, CIRK-UM, 5 July 2017. This circular is now incorporated into the Swedish Migration Agency's manual for processing migration cases at missions abroad (information from the Swedish Migration Agency, 9 May 2018).

¹⁰⁸ Interview at the Swedish Migration Agency, 25 October 2017 and interview at the MFA, 19 January 2018.

run, may lead to the mission abroad taking unnecessary measures or doing too little. The Inquiry also points out that some missions abroad have requested for clearer and more uniform guidelines and routines for their work.¹⁰⁹

The Swedish NAO has also noted that the missions abroad may need assistance in drawing up procedures for processing migration cases. At two of the three missions abroad that the Swedish NAO visited, the heads of the migration sections drew attention to the fact that there is no clear, comprehensive description of what is expected of them with regard to ensuring secure control procedures, but that it is up to themselves to design such procedures.¹¹⁰

Several locally employed staff state that it is common for processing routines to be changed every time a new official responsible for migration is posted to the mission abroad.¹¹¹ Since officials responsible for migration are exchanged every two or three years, this means that the routines at missions abroad may often be changed. The lack of stable control procedures may, in the long run, lead to a greater risk of fraud.

The Heads of Missions abroad may also need more support in how to follow up migration activities to ensure secure internal control. An indication of the extent to which the Head of Mission governs migration activities can be found in the rules of procedure, which should state who does what at the mission.¹¹² The Swedish NAO's review of the rules of procedure of missions abroad shows that in slightly less than half of them, it was clear who had responsibility for migration activities. Of these, it was only a few that clearly stated that the official who was responsible for migration activities was also responsible for control procedures in processing.¹¹³

The MFA inspectors also draw attention to the importance of support to the Heads of Mission. In their annual report for both 2014 and 2015, the inspectors emphasise that all Heads should be well-prepared for the various activities at the mission and become engaged in them. The inspectors also state that the Heads of

¹⁰⁹ Swedish Government Official Report 2017:14, *Migrationsärenden vid utlandsmyndigheterna* (Migration cases at missions abroad).

¹¹⁰ Interview at mission abroad 1, 19 September 2017 and interview with mission abroad 2, 28 November 2018(a).

¹¹¹ Interview at mission abroad 1, 20 September 2017(a); interview at mission abroad 2, 30 November 2017(a) and interview at mission abroad 3, 25 January 2018(b).

¹¹² See Government Offices Regulations (2009:10) on Rules of Procedure and Delegation of Decision-making Rights at Missions Abroad and Government Offices (MFA), (Minutes, 3 December 2014) *Riktlinjer för utformning av utlandsmyndigheternas arbetsordning* (Guidelines for the design of rules of procedure at missions abroad).

¹¹³ The Swedish NAO's compilation of the rules of procedure for missions abroad. The Swedish NAO has not been able to review all the appendices to these rules of procedure. The appendices may also contain clearer descriptions of the division of responsibility and delegation within the missions.

Mission posted to missions with extensive migration activities should be offered thorough preparatory programmes at the MFA and the Swedish Migration Agency.¹¹⁴

4.4.2 The missions do not always have the resources for control procedures

Having sufficient staff resources is key to being able to have secure control procedures in processing of migration cases. Work rotation, for example, can only be introduced if there are staff to rotate. Some missions abroad, however, have only one person working with processing migration cases, and in some cases, only part-time. Some missions abroad process applications in many languages and must therefore have staff with special language skills for certain components of the process, such as interviews with applicants.

Limited staff resources at missions abroad also hamper opportunities to introduce presentations of cases prior to the decision. Several missions abroad only have one posted migration officer and hence only one decision-maker. Even at missions abroad that have several posted migration officers, it may be difficult to introduce presentations of cases. These presentations lead to each case taking longer time to process, and thus it would be difficult to comply with the demands of the Visa Code that decisions should be taken within 15 days.¹¹⁵

The Swedish Agency for Public Management has examined cost developments for migration activities at missions abroad and states that despite the fact that the number of residence permit cases increased by 8 per cent between 2011 and 2016, staff costs were stable over the period. The increase in the number of cases was particularly large for missions abroad located in the Middle East/ North Africa. The Swedish Agency for Public Management shows that there has been a redistribution of resources among missions abroad, so that missions in this region have been compensated by allocation of greater staff resources. But at the same time, the Swedish Agency for Public Management establishes that the redistribution of resources to missions abroad in this region lags behind in relation to the case-load.¹¹⁶

According to the MFA, the Ministry has not been allocated funds in relation to the costs for the migration activities of the missions abroad for many years. This has led to the Ministry instead being forced to lower the priorities of other activities at

¹¹⁴ Government Offices (MFA) (3 March 2015), *Inspectors' Annual Report, 2014* and Government Offices (MFA) (21 March 2016), *Inspectors' Annual Report, 2015*.

¹¹⁵ See Part III Chapter III, Article 23 of OJ L 243, 15.9.2009, pages 1–58.

¹¹⁶ Swedish Agency for Public Management, *Migrationsverksamheten vid utlandsmyndigheterna* (Migration activities at missions abroad), 2017:23.

missions abroad. In the Budget Bills for 2017 and 2018, the MFA has been given a certain amount of compensation, but the Ministry states that the majority of this constitutes temporary funds.¹¹⁷

4.5 Control of assets is required

The missions abroad have several different types of assets in their migration activities. These include visa stickers and information in the Swedish Migration Agency's case management systems, but also interview and visit appointments for applications for residence permits and visas. These assets may have a great value on the black market, and it is therefore important that there are clear control procedures to protect them. This audit shows that there is protection of assets within migration activities, some of which have recently been introduced.

4.5.1 Requirements for the handling of visa stickers have recently been introduced

When a mission abroad has granted a visa application, a visa sticker is fastened into the applicant's passport, where one can see which area/country and time period to which the visa applies. The sticker in the passport is subsequently embossed with an embossing press. A visa sticker may be of great value on the black market, and according to information received, can be sold for USD 20 000. Sales may be part of organised crime.¹¹⁸ With a visa that is bought on the black market, a person can enter countries in Schengen despite their not being entitled to do so.

Up until May 2017, the MFA had only required the missions abroad to store visa stickers and embossing presses in security cabinets.¹¹⁹ There were, however, no requirements concerning who at the mission abroad should have access to these stickers. After a large number of stickers had disappeared from a mission abroad in 2016, the MFA made the requirements on the handling of visa stickers more stringent and introduced, among other things, guidelines on the person(s) who should have access to these stickers and the controls to be made, and by whom.

¹¹⁷ Interview at the MFA, 19 January 2018.

¹¹⁸ Sveriges Television's website, 8 June 2017, SVT reveals the truth: 200 visas stolen from embassy. The Visa Code contains requirements for the storage and management of visa stickers to be covered by satisfactory security measures in order to avoid fraud and losses, see Part IV, Article 37 of OJ L 243, 15.9.2009, pages 1–58.

¹¹⁹ See Section 16 of the Government Offices Regulations on Security and Protection at Missions Abroad (UF 2011:6).

The guidelines on the procedures for handling embossing presses were also made stricter.¹²⁰

The Swedish NAO has not been able to examine whether all missions abroad with migration activities comply with the new provisions from the MFA but notes that the three missions abroad visited during their audit follow the new guidelines.¹²¹

4.5.2 Procedures for authorisation to systems are deficient in some respects

The Swedish Migration Agency's case management systems are used for the processing of migration cases at missions abroad and the systems contain personal information, some of which is sensitive. Information in the systems is also covered by provisions on confidentiality. It is therefore important that there are clear procedures for allocating authorisation and regular controls of authorisation to use the systems.¹²²

In 2017, a total of 980 people at missions abroad were authorised to access the systems.¹²³ The Swedish Migration Agency is the body that distributes authorisation to the systems and the Agency has two authorisation levels for staff at missions abroad.

Posted staff have a higher authorisation level than locally employed staff and thus access to more information.¹²⁴ Locally employed staff may be given a higher authorisation level but in this case, special authorisation is required from the MFA and the Swedish Migration Agency, and both state that they are restrictive with extending authorisation.¹²⁵ The Swedish Migration Agency is currently working on limiting access to information that is not needed in the processing of migration cases at missions abroad.¹²⁶

¹²⁰ Government Offices (MFA) (Minutes, 2 May 2017) *Riktlinjer för utlandsmyndighetens hantering av värdehandlingar* (Guidelines on the handling of valuable documents at missions abroad).

¹²¹ The Swedish NAO's findings at the three missions abroad that were visited.

¹²² See the Personal Data Act (1998:204) and the Swedish Data Inspection Authority, *Datainspektionens allmänna råd. Security of personal information*. Revised November 2008. As of 25 May 2018, the General Data Protection Regulation (GDPR) 2016/679 applies instead of the Personal Data Act.

¹²³ Email from the Swedish Migration Agency, 20 February 2018.

¹²⁴ Interview at the Swedish Migration Agency, 31 October 2017 (c) and 31 October 2017 (d) and information from the Swedish Migration Agency, 9 May 2018.

¹²⁵ Interview at the Swedish Migration Agency, 31 October 2017 (d) and interview at the MFA, 9 January 2018 and document from the Swedish Migration Agency, 31 October 2017: Beställning av behörighetstilldelning (Ordering authorisation allocations).

¹²⁶ Interview at the Swedish Migration Agency, 31 October 2017(d).

Missions abroad do not always cancel authorisation when staff leave

Ordering authorisation to case management systems is done by the missions abroad on a special form that is sent to the Swedish Migration Agency.¹²⁷ Before the Swedish Migration Agency allocates authorisation, both the Swedish Migration Agency and the MFA undertake checks of the staff to whom this application applies. Checks on locally employed staff are, however, not as extensive as those for staff posted abroad, since most locally employed staff are not Swedish citizens.¹²⁸

The Swedish Migration Agency's procedures state that the missions abroad are to cancel authorisations to the Swedish Migration Agency's systems when staff at the mission abroad leave their posts or change work duties.¹²⁹ Both the MFA and the Swedish Migration Agency state that the missions abroad sometimes fail to follow these procedures.¹³⁰ The result is that unauthorised staff have continued to have access to case management systems. The Swedish Migration Agency states that the Agency itself is not able to make systematic checks of authorisation at the missions abroad.¹³¹ Nor does the MFA undertake any checks at the mission abroad since the Ministry considers that it is the missions abroad that are responsible for ensuring that the authorisations are correct.¹³²

The MFA has produced an administrative checklist to support the Heads of Missions at missions abroad. The list contains requirements for checking the authorisations of locally employed staff, but not of posted staff.¹³³

¹²⁷ Document from the Swedish Migration Agency: 31 October 2017: Beställning av behörighetstilldelning (Ordering authorisation allocations).

¹²⁸ Interview at the Swedish Migration Agency, 31 October 2017 (d) and interview at the MFA, 9 January 2018.

¹²⁹ Document from the Swedish Migration Agency: 31 October 2017: Beställning av behörighetstilldelning (Ordering authorisation allocations).

¹³⁰ Interview at the Swedish Migration Agency, 31 October 2017 (c) and 31 October 2017 (d) and interview at the MFA, 9 January 2019.

¹³¹ Interview at the Swedish Migration Agency, 31 October 2017 (c) and 31 October 2017 (d).

¹³² Interview at the MFA, 8 January 2018.

¹³³ Document from the MFA, 23 October 2017. *Checklista för verksamhetsstöd vid utlandsmyndigheterna* (Checklist for operational support at the missions abroad). The use of this checklist is compulsory for missions abroad, see the Government Offices (MFA) (Minutes, 17 December 2015) *Obligatorisk användning av checklistan för verksamhetsstöd vid utlandsmyndigheterna* (Compulsory use of checklist for operational support at missions abroad).

4.5.3 The lack of a common booking system creates risks

As the number of residence permit cases at missions abroad has risen, waiting times for submitting applications and conducting interviews have increased drastically at many missions abroad.¹³⁴

For applicants, it is important to obtain an appointment at the mission abroad as soon as possible since they are often in a vulnerable situation. The date of the interview may, in addition, affect a decision on the case. One condition for a child, for example, to be able to obtain a residence permit on the grounds of ties to Sweden, or parents to obtain a residence permit because of ties to their children, is that the child is under 18 years of age. An interview appointment can therefore become an asset that can be made use of for selling on the black market. The case file review by the Swedish National Audit Office shows that the sale of appointments is the type of fraud that is most often reported to the MFA in recent years.¹³⁵

The Swedish Migration Agency has developed an online-system for booking interview appointments for all types of cases dealt with by missions abroad.¹³⁶ The booking system has the advantage that applicants book an appointment at the mission themselves, which both saves resources for the mission abroad, and reduces the risk of fraud. Yet there are only three missions abroad that use this system for booking interview appointments in residence permit cases, since it has been difficult to adapt the booking system to the different local conditions of the missions abroad. The Swedish Migration Agency has initiated a review of the appointment booking system for residence permit cases, but there is no timetable for when this review is to be completed.¹³⁷ Because of the lack of a common booking system, most missions abroad have their own booking systems, where the staff at the mission abroad book appointments for the applicants.

Up until 2017, there was no guidance for how missions abroad could organise the booking of interview appointments for residence permit cases. However, after several alleged cases of sales of appointments, the MFA in April 2017 produced a general guidance document on ways in which the missions abroad should deal with their local booking systems for residence permits, in order to prevent fraud.¹³⁸

¹³⁴ Sveriges Radio's website, 6 February 2017, MFA: Vi satsar stenhårt på att få ner väntetiderna (We're putting huge efforts into reducing waiting times); interview at mission abroad, 1, 18 September 2017 and email from the MFA, 14 February 2018

¹³⁵ See Chapter 6 for a more detailed description of the results of the case file review.

¹³⁶ Email from the Swedish Migration Agency, 22 February 2018. The appointment booking system can be used for student, work permit and visa cases.

¹³⁷ Email from the Swedish Migration Agency, 22 February 2018.

¹³⁸ Government Offices (MFA) (21 April 2017) *Vägledning avseende utlandsmyndigheternas migrationshantering: arbetsformer*. (Guidance with regard to the migration activities of missions abroad: rules of procedure).

The three missions abroad that the Swedish NAO visited during the audit all had their own booking systems and all of them had streamlined their procedures for booking appointments.¹³⁹

4.6 The Swedish NAO's overall assessment

Guidelines and guidance documents on fraud are available to staff at missions abroad. These cover relevant areas and provisions, they are both in Swedish and English and are available for all staff on the MFA intranet. Since missions abroad have both posted staff who are often exchanged as well as locally employed staff from countries with a different administrative culture than that in Sweden, it is of particular importance, according to the Swedish NAO, that the staff are well-acquainted with the provisions that are discussed in these guidelines and other guidance documents.

The audit shows that all posted staff undertake courses on fraud before they are posted abroad. These courses discuss guidelines and relevant guidance. Locally employed staff at missions abroad are, however, not included in such systematic training on fraud. One reason for this is that it is not clear whether it is the mission abroad itself, the Swedish Migration Agency or the MFA that has responsibility for such courses.

Migration activities at the missions abroad contain risks of fraud, both in the processing of migration cases and in the handling of the assets in these services. However, there is a lack of regulations and support to the missions abroad concerning the control procedures that should be in place in the processing of migration cases. In combination with a high rate of rotation in posted staff, this creates the risk of unstable procedures and thus the risk of fraud in the processing of migration cases. However, in the opinion of the Swedish NAO, it may be difficult to establish control procedures in processing because of limited staff resources and the large volume of cases at many missions abroad.

In 2017, the MFA took a number of measures to strengthen the protection of assets such as visa stickers and appointment times. There are also routines for authorisation to the Swedish Migration Agency's case management systems. The missions abroad, however, often fail to notify when these authorisations should be cancelled, which means that unauthorised people have access to the systems. Another area in which there are risks of fraud involves appointment booking for interviews at missions abroad.

¹³⁹ The Swedish NAO's findings at the three missions abroad that were visited.

5 Discovering fraud

To discover fraud, it is important that *regular controls are made of processing* and that there are *ex post checks of the internal controls in operations*. Ex post controls may consist of supervision or monitoring, but also of follow-ups of searches made by staff in case management systems or of processing statistics, such as approval and rejection decisions in visa cases. It is also important for there to be *reporting channels for reporting fraud*, both for staff and for external informants.

We have reviewed whether regular checks and ex post checks are made of migration activities at the missions abroad and of external service providers. In addition to this, we have analysed whether there are clear reporting channels for informants.

5.1 There are few requirements for regular checks

The Swedish NAO's survey of MFA policy and supporting documents show that, on the whole, there are no requirements for those responsible for migration activities at missions abroad to undertake regular checks of the processing of migration cases. The MFA has placed some demands for the person(s) responsible for migration to regularly read the interview minutes to see that residence permit cases are not over-investigated, but apart from this, there are no other requirements for regular controls.¹⁴⁰

At two of the three missions abroad visited by the Swedish NAO, the heads of the migration sections undertook regular checks of processing by making spot checks of processed migration cases. At the third mission abroad, the head of the migration section had only recently been posted to the mission and had not yet had the time to undertake spot checks. All three heads stated that it was they themselves who had decided on which regular checks they would make and that there were no clear descriptions of the checks that should be made. These heads also stated that the regular checks primarily aimed at quality assuring the processing.¹⁴¹

All of them also stated that they lacked the time to undertake regular checks to the extent that they would like because of the large volume of applications that their mission dealt with.¹⁴²

¹⁴⁰ See Government Offices (MFA) (21 April 2017) *Guidance with regard to the migration activities of missions abroad: rules of procedure*.

¹⁴¹ Interview at mission abroad 1, 19 September 2017, interview at mission abroad 2, 28 November 2017 (a), and interview at mission abroad 3, 23 January 2018.

¹⁴² Interview at mission abroad 1, 19 September 2017, interview at mission abroad 2, 28 November 2017 (a), and interview at mission abroad 3, 23 January 2018.

5.2 Ex post checks have had limited focus on migration activities

Ex post checks of the missions abroad are undertaken primarily by the MFA inspectors who are tasked with inspecting the missions abroad. The Government Offices' Internal Audit Office also undertakes a number of visits to the missions abroad every year. The internal audit function of the Swedish Migration Agency plays some part in implementing ex post checks. In addition, the MFA Security Department makes a certain number of supervisory visits.

5.2.1 MFA inspections of missions abroad with migration activities take place relatively infrequently

The task of the MFA inspectors includes scrutinising whether the work at the missions abroad is run in accordance with the applicable regulations and instructions, and that the organisation, resources and rules of procedure are adapted to the requirements of the operations of the mission. They are also to inspect to ensure that activities are run effectively and efficiently, and that the governance and follow-up of the activities at missions abroad take place in an efficient and appropriate manner.¹⁴³ In addition, the inspectors are to scrutinise management at the missions abroad.¹⁴⁴ According to the regulation governing the work of inspectors, the Swedish Migration Agency should take part in the inspection of a mission abroad where migration issues are significant.¹⁴⁵ In recent years, the Swedish Migration Agency has participated in about half of the inspections undertaken at missions abroad with migration activities.¹⁴⁶

Of Sweden's approximately 100 missions abroad, the MFA inspectors scrutinise some twenty every year, about 12 of which have migration activities.¹⁴⁷ Since there are 60 missions abroad with migration activities, this means that MFA inspections of such missions take place relatively infrequently.

In addition, the inspectors are to scrutinise management at the missions abroad. According to the regulation governing the work of inspectors, inspection of a mission abroad should take place no later than two years after the Head of Mission has taken up the post, and that missions abroad where the Head of

¹⁴³ See Section 5 of the Government Offices Regulations (UF 2009:1) on Inspectors' Activities, most recently amended through UF 2017:5.

¹⁴⁴ Interview at the MFA, 12 January 2018(a).

¹⁴⁵ See Section 9 of the Government Offices Regulations (UF 2009:1) on Inspectors' Activities, most recently amended through UF 2017:5.

¹⁴⁶ The Swedish NAO compilation of the MFA inspection reports, 2013–2016.

¹⁴⁷ These figures are based on the Swedish NAO compilation of the MFA inspection reports, 2013–2016 and annual reports for 2013–2016.

Mission is serving in the post for the first time must be given priority.¹⁴⁸ According to the MFA, this determines which missions abroad are to be inspected but the Ministry maintains that there is also scope for selecting missions abroad on the basis of other criteria.¹⁴⁹

At the MFA there is an awareness that the selection principle leads to possible long intervals between inspections for some missions abroad. At the moment, a discussion is underway at the Ministry concerning changing the selection principles.¹⁵⁰

Inspections have increased their focus on accounting and administration

Two inspectors and two deputy inspectors work at the MFA Inspectorate. In 2016, the Inspectorate was reinforced with one deputy inspector with auditing skills after it was discovered, in 2015, that there was a case of extensive financial fraud within development assistance activities at a mission abroad. According to the MFA, this reinforcement of the Inspectorate has meant that the inspectors have increased their focus on accounting and administration at the missions abroad during their inspections.¹⁵¹

The inspectors seldom scrutinise internal controls in migration activities

Since 2017, the MFA inspectors are also tasked with scrutinising internal controls of the activities of missions abroad to ensure that activities take place in an effective, efficient and appropriate manner.¹⁵² According to the MFA, this has not altered how inspections are made, as it was part of their inspections even previously.¹⁵³

Control procedures and regular controls are part of internal controls and therefore the Swedish NAO has reviewed the inspectors' reports for recent years in order to examine whether these inspections include such controls. The review shows that it is seldom clear whether internal controls in migration activities have been scrutinised and assessed. When the Swedish Migration Agency participates in inspections, however, there is more focus on internal controls, but there is often no assessment of whether the internal control has been appropriate.¹⁵⁴

¹⁴⁸ See Section 3 of the Government Offices Regulations (UF 2009:1) on Inspectors' Activities, most recently amended through UF 2017:5.

¹⁴⁹ Interview at the MFA, 12 January 2018(a).

¹⁵⁰ Interview at the MFA, 12 January 2018(a).

¹⁵¹ Interview at the MFA, 12 January 2018(a).

¹⁵² See Section 5, Subsection 6 of the Government Offices Regulations (UF 2009:1) on Inspectors' Activities, last amended through UF 2017:5.

¹⁵³ Interview at the MFA, 12 January 2018(a).

¹⁵⁴ The Swedish NAO compilation of the MFA inspection reports, January 2013 until April 2017.

An MFA inspection is conducted over one working week and during this period, the inspectors must have time to go through a detailed checklist with questions relating to the entire activities of the mission abroad.¹⁵⁵ One reason for the inspections' limited focus on internal control of migration activities may therefore be that the inspectors do not have the time to inspect this aspect in more detail. Another reason may be that the checklist is primarily based on the requirements that apply to internal control of migration activities, and until recently, these requirements were not very numerous.

The audit also shows that the MFA and the Swedish Migration Agency do not use the same criteria for inspections of the migration activities of missions abroad but have different checklists.¹⁵⁶ As a result, the inspections undertaken by the MFA and the Swedish Migration Agency are not undertaken consistently either.

The MFA states that the Ministry's checklist is a living document and that the Ministry cross-checks the list with the Swedish Migration Agency at regular intervals. The most recent version of the MFA checklist was drawn up at the turn of the year 2017-2018.¹⁵⁷ At the Swedish Migration Agency, work is also underway at the moment with producing a new checklist. According to our information, this checklist is to be drawn up by a reference group from within the Swedish Migration Agency and the staff at this Agency who take part in the MFA inspections. As far as the Swedish NAO understands, the MFA will not be involved in the Migration Agency's work of producing the new checklist, but the MFA is to submit its views on the checklist when it is ready.¹⁵⁸

Spot checks are too small to discover systematic errors in processing

The review undertaken by the Swedish NAO of the inspection reports shows that the Swedish Migration Agency has made spot checks of visa cases in about half of the inspections in which the Agency participated. These spot checks usually amount to about 20 cases and have been taken randomly from a specific period. The aim of these spot checks and how checks of the cases have been performed are not clear from the inspection reports.¹⁵⁹

¹⁵⁵ Interview at the Swedish Migration Agency, 20 October 2017 (a) and 31 October 2017 (b) and interviews at the MFA, 22 November 2017 (a) and 22 November 2017 (b).

¹⁵⁶ Interview at the Swedish Migration Agency, 20 December 2017, interview at the MFA, 12 January 2018(a), document from the Swedish Migration Agency, 26 October 2017: *Checklista vid inspektioner: Migration* (Checklist for inspections: Migration) and document from the MFA, 11 January 2018: *Checklista (administration, migration m.m.) vid inspektioner* (Checklist (administration, migration etc) for inspections).

¹⁵⁷ Interview at the MFA, 12 January 2018(a).

¹⁵⁸ Interview at the Swedish Migration Agency, 20 December 2017.

¹⁵⁹ The Swedish NAO compilation of the MFA inspection reports, January 2013 until April 2017.

If the aim is to discover systematic irregularities in processing, the sample of spot checks is too small in the opinion of the Swedish NAO. Many missions abroad handle a large number of visa cases every year, and a random sample of only 20 cases from a longer period cannot provide a basis for discovering systematic irregularities in processing, in the view of the Swedish NAO.

The Swedish Migration Agency states that the Agency has reviewed a larger number of visa decisions at inspections in recent months.¹⁶⁰

5.2.2 The Government Offices Internal Audit Office only audits financial administration

The Government Offices Internal Audit Office is tasked with undertaking internal audits of all activities within the Government Offices, Government Committees and the Foreign Service. The Internal Audit Office is to independently monitor the way in which the Government Offices' internal control and economic accountability requirements are met.¹⁶¹

The Internal Audit Office annually audits about ten missions abroad.¹⁶² The Internal Audit Office states that all the activities at the missions abroad are included in its auditing mandate but that it has made the assessment that it is within financial accounting that the greatest risks are to be found, and the focus of their scrutiny is therefore on the accounting and administration of the missions abroad.¹⁶³ To date the Internal Audit Office has not audited internal control of migration activities at missions abroad.¹⁶⁴

The internal audit coordinates its audit visits with the MFA inspectors

The Internal Audit Office coordinates its audit visits to missions abroad with those of the MFA inspectors. The reason for this is partly so as not to burden the missions abroad with too many visits, and partly because a joint visit provides a clear picture of the mission abroad. The Internal Audit Office maintains that the division of roles is clear and that it conducts an independent and autonomous audit.¹⁶⁵

However, the Swedish NAO considers that the advantages of this coordination could be questioned. As shown above, every mission abroad is inspected relatively

¹⁶⁰ Information from the Swedish Migration Agency, 9 May 2018.

¹⁶¹ See Sections 62 and 63 of the Ordinance concerning the Duties of the Government Offices (1996:1515).

¹⁶² The Swedish NAO's compilation of the Prime Minister's Office's reports of the Government Offices Internal Audit Office's activities 2011–2016 and interview at the Internal Audit Office, 24 October 2017.

¹⁶³ Interview at the Government Offices Internal Audit Office, 24 October 2017.

¹⁶⁴ The Swedish NAO's compilation of the Prime Minister's Office's reports of the Government Offices Internal Audit Office's activities 2011–2016 and interview at the Internal Audit Office, 24 October 2017.

¹⁶⁵ Interview at the Government Offices Internal Audit Office, 24 October 2017.

infrequently and spreading these visits should therefore not be too burdening for the missions abroad.

In addition, the MFA inspectors now have access to auditing skills of their own and can therefore audit financial administration at missions abroad themselves. The Swedish NAO would also like to draw attention more to a matter of principle. The Internal Audit of the Government Offices is tasked with auditing all activities within the Government Offices, including the MFA inspectors. Visiting the missions abroad with these inspectors may therefore affect the independence of the Internal Audit, as well as the perception of its independence.

5.2.3 The internal audit of the Swedish Migration Agency has had limited focus on migration activities at missions abroad

The internal audit of the Swedish Migration Agency does not undertake regular audits of migration activities at the missions abroad. In 2015, the internal audit undertook an audit of the responsibility of the Swedish Migration Agency for the migration activities of the missions abroad. The recommendations of the audit report were followed up the following year in a report of its own.¹⁶⁶ The Swedish NAO has not had access to any other internal audits concerning the migration activities of the missions abroad.

5.2.4 The MFA Security Department oversees security protection

Every year, the MFA Security Department undertakes 10–15 supervisory visits to the missions abroad. The selection of missions is based on a risk assessment and supervision aims at checking the security protection of the missions abroad with regard to personal protection, information protection, infiltration protection and access protection. Emphasis is thus not given to the migration activities of the mission abroad. However, to a certain extent, these are involved since the Security Department checks the handling and storage of visa stickers.¹⁶⁷

5.3 Limited ex post checks of critical data

Ex post checks of critical data means, for example, following up processing statistics in order to discover unusual changes or patterns. Within the migration activities of the missions abroad, this may entail following up the staff's searches in the Swedish Migration Agency's case management systems to investigate whether the systems have been used in an unauthorised manner. It may also

¹⁶⁶ Swedish Migration Agency, *Utlandsmyndigheternas migrationsverksamhet – en granskning av verkets ansvar på ambassader och konsulat*, (Migration activities of missions abroad – an audit of the Agency's responsibility at embassies and consulates) Report Audit 2015:2, and the Swedish Migration Agency, *Uppföljning av granskning – Utlandsmyndigheternas migrationsverksamhet*, (Follow-up of audit – migration activities at missions abroad), Report Follow-up 8 November 2016.

¹⁶⁷ Interview at the MFA, 5 December 2017.

entail following up decisions in visa cases to see whether there are uniform practices in approvals and rejections between different decision-makers and missions abroad.

5.3.1 No systematic ex post checks are made of searches

The Swedish Migration Agency logs in and archives all searches made in the Agency's case management systems. Only the Swedish Migration Agency has access to these logs and the authorisation to undertake ex post checks of searches at missions abroad. However, the Agency does not undertake systematic ex post checks, but only undertakes checks if there are suspicions that systems have been used in an unauthorised manner. The Swedish Migration Agency has tried to find a system for systematic checks but has not yet been successful since it has been difficult to define what unauthorised searches are. The Swedish Migration Agency states that the Agency could undertake spot checks of searches, but even in spot checks, it is hard to determine whether the search was irregular.¹⁶⁸

5.3.2 Visa defections are followed up to a certain extent

Visas are only to be given to people who are intending to return to their countries of origin after the conclusion of the visa period. Some people who are granted visas choose, however, not to return, but seek asylum in the country they are visiting. This is called visa defection. Visa defections may be a result of unintentional or deliberately incorrect processing at missions abroad and are therefore important to follow up, both from a quality perspective and from the perspective of fraud.

Information on the number of visa defections that have been made in a specific country and the mission abroad that has granted the visa can be found in the case management systems of the Swedish Migration Agency. Every month, the Swedish Migration Agency shares statistics on visa defections with all missions abroad and migration liaison officers and with the Ministry for Foreign Affairs and the Ministry of Justice.¹⁶⁹

The MFA has requested more analysis from the Swedish Migration Agency, since visa defections may be linked to fraud at a mission abroad.¹⁷⁰ Up to now, the Swedish Migration Agency has not undertaken such an analysis, but in its Appropriations Directions for 2018, it was tasked with analysing the causes and extent of visa defection, and to present feedback and recommendations on

¹⁶⁸ Interview at the Swedish Migration Agency, 31 October 2017(d).

¹⁶⁹ Email from the Swedish Migration Agency, 20 February 2018.

¹⁷⁰ Interview at the MFA, 19 January 2018.

development initiatives to the missions abroad concerned. This report is to be submitted to the Ministry of Justice no later than 15 September 2018.¹⁷¹

5.3.3 There is no follow-up of visa decisions at administrative officer level

Following up processing statistics of approvals and rejections in visa cases at missions abroad provides a basis for an assessment of whether there is a uniform practice between different decision-makers and missions abroad. Such a follow-up is thus important from a quality perspective and can, in addition, provide indications of fraud at a mission abroad.

The Swedish Migration Agency administers the statistics and is the body that can conduct such follow-ups. The MFA has requested follow-ups of visa decisions at administrative officer level. Up to now, the Swedish Migration Agency has not conducted any systematic follow-ups since the Agency considers that visa activities at the missions abroad are the responsibility of the MFA and that any follow-ups should be conducted on the instructions of the MFA, such as when the Swedish Migration Agency participates in the MFA inspections. The Swedish Migration Agency also states that the Agency is taking several initiatives to raise the quality of the processing of visa cases by the missions abroad. The Swedish Migration Agency compiles, for example, relevant court decision together with recommendations in its circulars to the missions abroad. Feedback on judgments may also be given specifically to the relevant mission abroad. The Swedish Migration Agency also provides support in processing at missions abroad via a special letterbox at the Agency and by drawing the attention of those involved at the mission abroad and the MFA to any deficiencies.¹⁷² The Government remit of the Migration Agency concerning visas includes reporting on how the quality of processing of visa cases can be followed up.¹⁷³

5.4 Risk of superficial supervision of service suppliers

Many missions abroad processing cases of Schengen visas make use of the service provider, VFS-Global, which has been procured by the Government Offices and with which a framework agreement has been signed. The supplier receives, among other things, visa applications from applicants and then sends these

¹⁷¹ Appropriations Directions for financial year 2018 with regard to the Swedish Migration Agency (21 December 2017).

¹⁷² Email from the Swedish Migration Agency, 20 February 2018.

¹⁷³ Appropriations Directions for financial year 2018 with regard to the Swedish Migration Agency (21 December 2017).

applications to the missions abroad for decisions.¹⁷⁴ VSF-Global undertakes extensive activities for the missions abroad. In 2016, the supplier received 177 000 applications for visa, equivalent to 75 per cent of all visa applications that year.¹⁷⁵

Each mission abroad that has made call-off orders from the framework agreement and has signed a local agreement with the supplier is responsible for supervision locally.¹⁷⁶ The MFA has drawn up guidelines and checklists for how supervision is to be undertaken. According to these guidelines, the purpose of the supervision is to ensure that the requirements of the agreement are met, and that activities are otherwise run in a satisfactory manner. The mission abroad is responsible on the one hand for following up that the supplier has functional internal control, and on the other to perform follow-ups, provide feedback and day-to-day cooperation, and also to undertake checks on site in the supplier's premises and implement more detailed audits of selected areas.¹⁷⁷

The Swedish NAO considers that the checklist has focus on fraud risks that may exist in the supplier's activities but at the same time states that the list is very extensive. Since the missions abroad have limited staff resources, there is thus a risk that there is no time for satisfactory supervision.

5.5 There are clear reporting channels

Since some time back, there have been reporting channels for informants wishing to report suspicions or actual discoveries of fraud in the Foreign Service. At the beginning of 2016, the MFA published information on its intranet that informants can turn to the MFA's Head of Compliance if they wish to submit information on suspected fraud.¹⁷⁸ Since June 2017, the same information has been posted on the Government's external website. Information on the MFA intranet and the Government's external website is in both Swedish and English.¹⁷⁹ Information on

¹⁷⁴ In 2017, 27 of the total of 54 missions abroad with visa activities had agreements with VFS-Global (email from the MFA, 12 April 2018 and information from the MFA, 9 May 2018). See Chapter 2 for a more detailed description of VFS-Global.

¹⁷⁵ Swedish Agency for Public Management, *Migrationsverksamheten vid utlandsmyndigheterna* (Migration activities at missions abroad), 2017:23. 2017:23.

¹⁷⁶ Information from the MFA, 9 May 2018. The Visa Code contains requirements for controls of external service providers, see Part IV, Article 43 of OJ L 243, 15.9.2009, pages 1–58.

¹⁷⁷ Government Offices (MFA) (25 March 2014), *Guidance for supervision of the activities of external service suppliers*.

¹⁷⁸ Interview at MFA, 12 January 2018(b) and document from the MFA, 12 January 2018: Extracts from Klaranätet.

¹⁷⁹ Government website, 9 June 2017, Misstanke om brott eller andra oegenligheter; (Reporting suspected crimes or irregularities) Government website, 21 June 2017, and document from the MFA, 12 January 2018: Extracts from Klaranätet.

reporting channels is also to be found in the UD ethical guidelines and in the guidelines concerning the Foreign Services' efforts to prevent fraud.¹⁸⁰

The missions abroad have their own websites, which include information for applicants on the processing of migration cases. The Swedish NAO notes that there is often information on these websites concerning to whom informants can turn if they suspect fraud within development assistance activities. However, there is no information on reporting channels for other areas of activities, such as migration activities.¹⁸¹

5.6 The Swedish NAO's overall assessment

There are no clear requirements for the missions abroad to undertake regular checks in migration activities. In addition, it is likely that many missions abroad do not have sufficient resources for such checks.

Several actors are tasked with undertaking ex post checks of the missions abroad but focus on migration activities is still limited. Of the 60 missions abroad that have migration activities, the MFA inspects around 12 every year, which means that such missions are inspected relatively seldom. In addition, internal controls in migration activities are not always scrutinised and assessed at the inspections. Nor are inspections always carried out consistently. Up to now, neither the Swedish Migration Agency's nor the Government Offices' internal audit functions have scrutinised internal controls within migration activities. The Government Offices Internal Audit Office coordinates its auditing visits with those of the MFA inspectors, which, according to the Swedish NAO risks affecting the independence of these internal audits. The MFA Security Department also undertakes ex post checks at the missions abroad, but the focus is on the missions' security protection.

The audit also shows that the follow-up of searches in the case management systems and analyses of processing statistics have only been performed to a limited extent.

In the opinion of the Swedish NAO, therefore, the extent of ex post checks of the migration activities of missions abroad is so small that they probably do not help in discovering fraud.

The service supplier VFS –Global carries out extensive activities for the missions abroad and supervision of this supplier is therefore important. However, the

¹⁸⁰ Government Offices (MFA) (Minutes, 8 February 2012) *Etiska riktlinjer vid utlandstjänstgöring* (Ethical guidelines when posted abroad) and Government Offices (MFA) appendix to a decision, 10 May 2017, *Vägledning för utrikesförvaltningens arbete med att förhindra oegentligheter* (Guidelines for the Foreign Service's work on preventing fraud).

¹⁸¹ The Swedish NAO's compilation of the websites of the missions abroad on swedenabroad.se.

supervision of missions abroad risks being superficial, as a result of the extensive requirements for supervision and the limited resources of the missions. The result may be that fraud is not discovered.

For some time, there has been a clear reporting channel for submitting reports of fraud in the Foreign Service both for employees and for external informants. There is, however, a lack of information on the reporting channel on the missions' own websites.

6 Dealing with reported fraud

It is important that there are *procedures for how reports of alleged fraud are to be dealt with* to ensure a consistent and legally secure investigation. The person(s) investigating these reports should have the mandate and skills, as well as independence in relation to what is being investigated. If several people are responsible for an investigation, the division of responsibility among them should be clear from the procedures.

Included in the work of dealing with fraud is also *learning lessons from what has happened* to improve protection against fraud.

In our audit, we have examined in more detail the extent of reports concerning the migration activities of missions abroad, and how these reports are dealt with. In addition, we have also examined whether lessons have been learned.

6.1 Reports have increased in recent years

The Swedish NAO has undertaken a review of reports of alleged fraud in migration activities at missions abroad that have been received by the MFA and the Swedish Migration Agency over the period January 2014–August 2017. This audit shows that some 60 alleged cases of fraud were reported during this period. The number of reports has gradually risen since 2014 and the increase was particularly large in 2017. In 2014, some 10 reports were submitted, while over the period January–August 2017, almost 30 reports were submitted.¹⁸²

The Swedish NAO wishes to emphasise that these reports contain claims that some irregularity has occurred, which means that actual fraud may not necessarily have occurred. The Swedish NAO was not able to audit the number of reports that were actual fraud but can note that several cases of fraud have taken place.

A total of 13 missions abroad have been involved in the reports. The majority of these missions abroad have been involved in one or two reports while some are involved in more. The majority of reports have involved missions abroad in the Middle East, Asia and Africa. Several reports apply to the claim that staff at the mission abroad demand bribes for applicants to be given appointments for interviews in visa and residence permit cases. In addition, reports have claims concerning demands for bribes for applicants to receive favourable decisions in visa and residence permit cases, conflicts of interest in the processing of residence

¹⁸² Swedish NAO case file review of reports of fraud in migration activities at missions abroad. In total the Swedish NAO reviewed 49 files at the MFA and the Swedish Migration Agency. In some of these files there were reports concerning more than one alleged case of fraud, which is why there was a total of approximately 60 reports on alleged fraud. See further, Appendix 1, Methods and Materials.

permit and visa cases, incorrect information in residence permit cases, visa stickers that had disappeared, visa decisions that had been taken on incorrect grounds and unauthorised searches in the case management systems of the Swedish Migration Agency.

6.2 Written procedures have existed since 2017, but are deficient in several material respects

The MFA's Head of Compliance is the recipient of reports regarding fraud in the Foreign Service and is responsible for coordinating any investigations that may be the result of these reports.¹⁸³ The Head of Compliance was established in 2010 and until May 2017 consisted of one post. In May 2007, the Head of Compliance was extended by a half-time desk-officer position due to the increase in numbers of reports in migration activities at missions abroad.¹⁸⁴

It was not until May 2017 that written procedures were drawn up by the Head of Compliance for dealing with reported fraud, which were later updated in December 2017.¹⁸⁵ The updated procedure describes, in seven stages, what happens from the time the report is received until the investigation is concluded. It can be seen from this procedure that the handling of these reports must take place in a uniform, legally secure and rapid manner in accordance with the applicable legislation and the Foreign Service's regulations.¹⁸⁶ According to the MFA, this updated procedure describes how reports are dealt with in a clearer manner. In addition, the procedure means that processing in some areas has been clarified compared with the previous description of procedures and methods.¹⁸⁷ The change means that the Head of Compliance can independently initiate an investigation and that the Head of Compliance is responsible for making an initial assessment of suspicions of fraud. In addition, the updated procedure clarifies that when an investigation is initiated, the Head of Compliance, in consultation

¹⁸³ See Section 39 of the Government Offices Regulations (2016:1) on Rules of Procedure for the Ministry for Foreign Affairs and the Government Offices (MFA) (Memorandum, 19 December 2017), *Interna rutiner för hantering av misstankar om oegentligheter inom Utrikesförvaltningen* (Internal procedures for dealing with suspicions of fraud in the Foreign Service).

¹⁸⁴ Interview at the MFA, 19 October 2017 (b).

¹⁸⁵ Government Offices (MFA) (Memorandum, 17 May 2017) *Anmälningar om oegentligheter vid en utlandmyndighet* (Reports of fraud at a mission abroad) and Government Offices (MFA) (Memorandum, 19 December 2017), *Interna rutiner för hantering av misstankar om oegentligheter inom Utrikesförvaltning* (Internal procedures for dealing with suspicions of fraud in the Foreign Service).

¹⁸⁶ Government Offices (MFA) (Memorandum, 19 December 2017), *Interna rutiner för hantering av misstankar om oegentligheter inom Utrikesförvaltning* (Internal procedures for dealing with suspicions of fraud in the Foreign Service).

¹⁸⁷ Meeting at the MFA, 17 April 2018.

with the MFA units involved, draws up a written guideline to the mission abroad involved on how the investigation is to be carried out.¹⁸⁸

The Swedish NAO's assessment is that all these stages of the updated procedures are relevant. Some of the changes made in connection with the update also create the conditions for better processing. According to the Swedish NAO, however, these routines do not ensure that investigations are conducted in a uniform, independent, legally secure and competent manner. Nor is the role of the Swedish Migration Agency in investigations at missions abroad sufficiently clear.

6.2.1 Investigations lack independence and competence

When a report concerning allegations of fraud at a mission abroad is received by the MFA, the procedure is that the mission abroad involved investigates the report while the MFA coordinates the investigation. The Swedish Migration Agency may assist in the investigation.¹⁸⁹

The Swedish NAO considers that, for several reasons, it is inappropriate to involve the missions abroad in investigations that concern themselves. First, the chance of an independent investigation is considerably reduced if the mission abroad that is the object of the report takes part itself in the investigation. Missions abroad are often small with few staff, which makes it more difficult to be able to undertake independent investigations. Nor do the missions abroad normally have the skills necessary to investigate cases of fraud. Moreover, it is impossible to tell whether staff at the mission abroad are involved at the initial stages of an investigation. There is thus a risk of a making a possible preliminary investigation in the legal system more difficult, since important information or evidence may be destroyed. There is also a risk of the missions abroad not taking account of the legal security of the staff who are the object of investigation. Finally, there is a risk that the informant, in cases where the migration case is under preparation at the mission abroad, refrains from submitting further information because of a fear that their case may be negatively affected.

The lack of independence and competence creates the risk of reports that should have been investigated being dismissed or incompletely investigated. In a random sample of ten files, the Swedish NAO has assessed the processing of reports itself

¹⁸⁸ See Government Offices (MFA) (Memorandum, 17 May 2017), *Anmälningar om oegentligheter vid en utlandmyndighet* (Reports of fraud at a mission abroad) and Government Offices (MFA) (Memorandum, 19 December 2017), *Interna rutiner för hantering av misstankar om oegentligheter inom Utrikesförvaltning* (Internal procedures for dealing with suspicions of fraud in the Foreign Service).

¹⁸⁹ Government Offices (MFA) (memorandum 19 December 2017) *Interna rutiner för hantering av misstankar om oegentligheter inom Utrikesförvaltningen* (Internal procedures for dealing with suspicions of fraud in the Foreign Service) and the Swedish NAO's case file review of reports of fraud in migration activities at missions abroad.

and whether the investigations were sufficient to be able to dismiss the claims. In half of these, the Swedish NAO considered that the reports should have led to a more thorough investigation than that made.¹⁹⁰ Unless a relevant investigation is conducted, there is a risk of a person who is reasonably suspected of having committed certain crimes in the course of their duties not being reported for prosecution. Thus there is a risk that the aim of Section 22 of the Public Employment Act (1994:264) is not achieved.¹⁹¹

Investigations undertaken by the missions abroad may also have negative consequences for the working environment and require a good deal of internal resources, an aspect to which attention has been drawn by the Heads of Mission at the missions abroad visited by the Swedish NAO.¹⁹² These missions have themselves had experience of investigating reports and consider that it is not appropriate for a mission abroad involved in a major fraud to investigate it itself.¹⁹³ However, these Heads of Mission consider that they can conduct investigations, for example, of complaints, since the necessary languages and cultural competence are available at the missions abroad.¹⁹⁴ The Swedish NAO considers it reasonable for the mission abroad to make a first assessment of cases involving straight complaints. At the same time, what appear to be straight complaints may contain indications of fraud and the risk is that these are not acted upon.

According to the MFA, the Ministry has discussed the appropriateness of letting the missions abroad take part in investigations concerning themselves. The MFA states that the reason for assigning this role in investigations to the missions abroad is because they are independent agencies and are therefore responsible for investigating reports of possible fraud at their own mission.¹⁹⁵

¹⁹⁰ The Swedish NAO's in-depth case file review of reports of fraud in migration activities at missions abroad.

¹⁹¹ The preparatory work for the Act, states that "The suspicion that agencies are trying to sweep irregularities under the carpet must not occur. Such suspicions would seriously damage confidence in central government agencies and thus their ability to undertake the tasks for which they exist". Govt. Bill 1993/94:65, report 1993/94: AU16, Riksdag Communication 1993/94:257).

¹⁹² Interview at mission abroad 1, 20 September 2017 (c) interview at mission abroad 2, 29 November 2017 (d) and interview at mission abroad 3, 25 January 2018 (d).

¹⁹³ Interview at mission abroad 1, 19 September 2017 and 20 September 2017 (c); interview at mission abroad 2, 28 November 2017 (a) and 29 November 2017 (d) and interview at mission abroad 3, 25 January 2018 (d).

¹⁹⁴ Interview at mission abroad 1, 20 September 2017 (c); interview at mission abroad 2, 29 November 2017 (d) and interview at mission abroad 3, 25 January 2018 (d).

¹⁹⁵ Interview at the MFA, 19 October 2017 (b).

6.2.2 The role of the Swedish Migration Agency in investigations is unclear

The MFA internal procedures for the processing of reported fraud state that if “suspicions involve migration issues, consultations take place with the Swedish Migration Agency when necessary”.¹⁹⁶ In investigations requiring access to logins in the case management systems of the Swedish Migration Agency, the MFA Head of Compliance needs to request assistance from the Migration Agency’s Supervisory function, since only the Swedish Migration Agency is authorised to extract logins of the use of the systems and to conduct follow-ups of staff searches.¹⁹⁷

The case file review undertaken by the Swedish NAO shows that the Swedish Migration Agency has played a relatively extensive role in investigations at missions abroad. The Agency’s Supervisory function has assisted the MFA in almost half of the reports received by the Head of Compliance. It was primarily in 2017 that the Supervisory function assisted the MFA. In some investigations, the Supervisory function of the Swedish Migration Agency has also taken investigatory initiatives on site at the missions abroad concerned.¹⁹⁸ In one case, the Supervisory function took over responsibility for the investigation.¹⁹⁹

There is no written agreement between the MFA and the Swedish Migration Agency regulating the role of the Agency in investigations, nor at an overall level or in individual investigations.²⁰⁰ Neither is the role of the supervisory function in investigations at missions abroad mentioned in the internal policy documents of the Swedish Migration Agency.²⁰¹

The lack of regulation of the role of the Swedish Migration Agency and its responsibility in investigations at missions abroad leads, in the view of the Swedish NAO, to a lack of transparency concerning who is responsible for what in an ongoing investigation. This unclear division of responsibility has also been

¹⁹⁶ Government Offices (MFA) (Memorandum, 19 December 2017), *Interna rutiner för hantering av misstankar om oegentligheter inom Utrikesförvaltning* (Internal procedures for dealing with suspicions of fraud in the Foreign Service).

¹⁹⁷ Interview at the Swedish Migration Agency, 6 November 2017. The Migration Agency has supervisory responsibility for the case management systems and the Agency can initiate investigations of its own of staff’s use of the systems.

¹⁹⁸ Swedish NAO case file review of reports of fraud in migration activities at missions abroad.

¹⁹⁹ Interview at the MFA, 19 October 2017(b).

²⁰⁰ Interview at the Swedish Migration Agency, 6 November 2017.

²⁰¹ Swedish Migration Agency, *Generaldirektörens instruktion om hantering av oegentligheter om internutredningsuppdrag för funktionen för tillsyn* (Director-General’s instructions for dealing with fraud, on internal investigation assignment for the Supervision function) and Swedish Migration Agency, *Interna rutiner för ärendehantering inom Tillsynsfunktionen* (Internal procedures for case management in the Supervisory function), procedure 29 November 2016.

discussed by representatives of missions abroad who have been involved in investigations. For them, it is not always clear what role the Swedish Migration Agency' Supervisory function has played in these investigations.²⁰²

6.2.3 The MFA procedures lack certain key elements

The MFA's procedures for dealing with reports should ensure a uniform and legally secure investigation, but in the view of the Swedish NAO, these procedures lack certain key elements for this to be achieved.

First, there is no description of how the investigation is to be documented. Documentation should be undertaken in such a manner that it is subsequently possible to see what has been done in an investigation and what has formed the basis for assessments and conclusions. The in-depth case file review of ten files undertaken by the Swedish NAO shows that throughout, there is a lack of documentation on investigatory measures and the assessments made.²⁰³

Secondly, it is not clear from the procedure how legal security for staff who are the object of investigation is to be ensured²⁰⁴

The procedure has also omitted to describe how the informant is to be protected. It states only that confirmation is to be sent to the informant that the Head of Compliance has received the report. The informant should, however, also receive information on the extent to which it is possible to be anonymous and the way in which their information will be used. In some of the MFA files that the Audit Office has reviewed, informants have reacted to the fact that the MFA has sent their report directly to the mission abroad involved and have been concerned that the processing of their case at the mission abroad would be negatively affected.²⁰⁵

The procedures also lack rules for how confidentiality is to be handled. When a report on fraud is received, it is important that there are clear procedures for determining which people should read this information and the rules applying to confidentiality, for reasons both of personal data and of the investigation. Clear procedures contribute to legally secure processing of the case for the individual and ensure that the preliminary investigation in the legal system is not affected negatively. Reports involving migration activities at missions abroad may, in addition, be covered by the rules on secrecy for foreign affairs reasons.

²⁰² Interview at mission abroad 1, 19 September 2017; interview at mission abroad 2, 28 November 2017(a) and 29 November 2017(d) and interview at mission abroad 3, 25 January 2018(d).

²⁰³ The Swedish NAO's in-depth case file review of reports of fraud in migration activities at missions abroad.

²⁰⁴ See for example what is termed "the presumption of innocence" (Government Bill 2017/18:58, Committee Report 2017/18; JuU12, Riksdag Communication 2017/18:162).

²⁰⁵ Swedish NAO's case file review of reports of fraud in migration activities at missions abroad.

6.3 Lessons are learned, but transparency on cases could increase

An important aspect in dealing with cases of fraud is learning lessons from what has happened in order to prevent similar cases from occurring again. The audit shows that lessons have been learned, both from allegations of fraud and of actual fraud, by both the missions abroad and the MFA. All three missions abroad that the Swedish NAO has visited have dealt with allegations of fraud, and all of them have introduced new or updated control procedures in different areas, after investigations were completed. The MFA ethical guidelines have also been discussed on planning days and on other occasions.²⁰⁶

At the MFA, several measures have been taken in recent years, and particularly in 2017. In 2017, the MFA drew up guidelines that included procedures for visa stickers and embossing presses and guidance for the missions' processing of booking systems for interview appointments in residence permit cases. The MFA has also tasked the missions abroad with undertaking risk analyses in migration activities. In addition, the MFA has updated its guidelines on the Foreign Service's work on preventing fraud and added new modules about fraud in the different courses that are given to staff posted abroad. At the annual meetings of Heads of Mission, greater focus has been given to internal control.²⁰⁷ The MFA has also decided that migration activities at honorary consulates are to be terminated in 2018, in order to strengthen the ability for internal control and to achieve more legally secure and efficient migration activities.²⁰⁸

According to the MFA, the issue of learning from lessons is discussed at an early stage and involves the relevant departments at the Ministry. The Ministry's Head of Compliance is responsible for drawing up a list of measures and a timetable.²⁰⁹ This practice is also described in the MFA procedures for dealing with suspected fraud.²¹⁰ The case file review undertaken by the Swedish NAO confirms that the

²⁰⁶ The Swedish NAO's observations at the three missions abroad visited, and interview at mission abroad 1, 18 September 2017; interview at mission abroad 2, 27 November 2017 and interview at mission abroad 3, 22 January 2018.

²⁰⁷ Interview at the MFA, 19 October 2017(b) and interview at the MFA, 5 February 2018.

²⁰⁸ A number of honorary consulates currently perform some administrative duties in residence permit cases for missions abroad by receiving applications and conducting interviews with applicants (information from MFA, 9 May 2018).

²⁰⁹ Interview at the MFA, 19 October 2017(b).

²¹⁰ Government Offices (MFA) (Memorandum, 19 December 2017), *Interna rutiner för hantering av misstankar om oegentligheter inom Utrikesförvaltning* (Internal procedures for dealing with suspicions of fraud in the Foreign Service).

MFA has both followed up and presented proposals for measures to the missions involved that have dealt with suspected fraud.²¹¹

However, several of the people interviewed by the Swedish NAO have requested more systematic and coordinated internal information on the cases of fraud that have occurred, since this would help other missions abroad to strengthen their protection against different risks of fraud and, moreover, increase understanding for why the MFA has introduced some measures.²¹²

In the opinion of the Swedish NAO, it should also be possible to spread such information externally in order to support the MFA's zero tolerance of fraud. There are examples of how other agencies work on the dissemination of such information. Sida, for example, has been instructed by the MFA to set up the Openaid website, where reports on investigations of suspected corruption in development assistance activities are published.²¹³ The Norwegian Ministry of Foreign Affairs publishes investigations of cases of fraud that have occurred in the Norwegian Foreign Service on the Government's website, and publishing is included as part of the Norwegian Government's zero tolerance policy against corruption.²¹⁴

6.4 The Swedish NAO's overall assessment

Since 2017, the MFA has had written procedures for dealing with reports of alleged fraud. The summary assessment of the Swedish NAO is, however, that these procedures need to be improved in some essential aspects. Current routines do not ensure that investigations are undertaken in an independent and competent manner since responsibility for these investigations lies with the missions abroad involved. This, in turn, may lead to reports being dismissed or not investigated thoroughly.

The Swedish NAO also considers that the role of the Swedish Migration Agency in investigations at missions abroad needs to be clarified. In addition, the MFA's procedures for dealing with allegations need to ensure that documentation of investigations is appropriate, that account is taken of confidentiality and that there is protection for informants and the staff being investigated.

The Swedish NAO's assessment is that the MFA and the missions abroad have functioning routines for learning lessons from alleged fraud and actual cases of fraud. The Swedish NAO wishes, however, to draw attention to an area that could

²¹¹ Swedish NAO's case file review of reports of fraud in migration activities at missions abroad.

²¹² Interview at the MFA, 19 October 2017 (a); interview at mission abroad 2, 27 November 2017 and 28 November 2017 (a); and interview at mission abroad 3, 22 January 2018.

²¹³ Openaid.se's website, September 2017, Corruption reports.

²¹⁴ Norwegian government's website, 23 January 2018, Report of financial irregularities as of 31 December 2017.

be improved. This applies to the possibility for missions abroad to learn from each other. The systematic spread of information on cases of fraud and the risks would enable this. It would also assist the Foreign Service's policy of zero tolerance against corruption.

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Appendix 1. Methods and Materials

During the audit, we have collected various types of materials to answer the issues posed by the audit. We have undertaken extensive document studies, a review of the regulations for internal control, a case file review of reports of alleged fraud, case studies at three missions abroad and some 50 interviews. In addition, we have undertaken a study visit at the Norwegian Ministry of Foreign Affairs.

The case file review and studies of documents covers the period 2014–2017. The choice of the period was primarily governed by what was practically possible to access in the case file review. The reports of fraud that were received by the Swedish Migration Agency before 2014 were registered in such a way that it was difficult to access them without extensive efforts on the part of the Agency and so the start of the audit period was set at 2014.

Some document studies have covered a longer period than 2014–2017 in order to obtain a more comprehensive picture. Other document studies cover a shorter period than 2014–2017, either because there was no material available or because the document study aimed at providing a picture of current work.

Below is a more detailed description of the case file review, the case studies, interviews and the review of the regulations for internal control. After this is a description of the methods and materials that we used to answer each question.

Case file review of alleged cases of fraud

In order to ascertain the extent of reported alleged fraud in migration activities at the missions abroad, we have undertaken an examination of the files received by the MFA and/or the Swedish Migration Agency over the period 2014–August 2017. This examination of the files needed to be undertaken at the initial stages of the audit, i.e. during May–August 2017, since some of the other material collected in the autumn of 2017 is based on this examination of the files. This is why the examination of the files does not cover the whole of 2017, but extends only until August 2017.

The audit of the MFA files was undertaken on site at the MFA on a number of occasions in June and August 2017. The audit of the Swedish Migration Agency's files was done on site at the Agency's premises in May and September 2017. The reviewed files were written on paper.

In total we have reviewed 45 files at the MFA and 8 files at the Swedish Migration Agency. Five of the files at the Swedish Migration Agency were not in place at the MFA. Some of the files contained more than one alleged case of fraud, which is why the total number of reports amounts to some 60. A classification of various

types of fraud was made on the basis of the definition of fraud used in the audit (see section 1.2.2 of the audit report for a definition of fraud).

To process the information in the MFA's and Swedish Migration Agency's files we used a form in which we entered relevant information from the files, such as information on the type of alleged fraud that was reported, the mission abroad that was involved in the report, who submitted the report, the date of the report, how the report was received by the MFA, the investigation initiatives that were taken, whether the Swedish Migration Agency assisted in the investigation and the date of conclusion of the case.

We have also undertaken a more in-depth case file review of 10 of the closed files included in the case file review survey at the MFA. A total of 28 of the MFA files were closed at the time of the more in-depth case file review. The purpose of this more in-depth case file review was to assess the MFA's processing and investigations of alleged cases of fraud.

Selection of the 10 case files included in the in-depth case file review was made in two steps: as a first step, we sorted the files based on the year in which they had been established and in the second, we took a proportional random sample from each year.

The in-depth case file review was undertaken on site at the MFA during September 2017. In order to process the information, we used a form in which we entered relevant information from the files. This information included the authority receiving the report, the initial assessment, competence and integrity in the investigation, the mission's assessment and measures, documentation of the case and assessments of confidentiality.

Case studies at three missions abroad

During the audit, we undertook three case studies at 3 of the 60 missions abroad that have migration activities. The aim of the case studies was primarily to examine how the processing and investigation of alleged cases of fraud functioned at the missions abroad. The aim was also to increase our understanding of migration activities at missions abroad and how they work to combat fraud. Material collected from the case studies has thus supplemented other material collected.

The choice of missions abroad for case studies was undertaken from the group of missions abroad that, over the period January 2016–August 2017, had dealt with alleged cases of fraud and where the Head of Mission was still posted at the mission abroad. The choice of this period in time was based on our not wanting too long a time to have elapsed after the alleged fraud and its processing had taken place. The choice of missions abroad for case studies took place in consultation

with the MFA and the Swedish Migration Agency to find out about any obstacles to visits at the missions abroad in question.

The case studies were carried out in September–November 2017 and January 2018. We were four days at each mission abroad and conducted interviews with the Head of Mission, the head of the migration section at the mission abroad, where relevant the Swedish Migration Agency’s liaison officers, the administrative head, posted migration officers and locally employed migration assistants in migration sections. Interview questions were sent to the missions abroad beforehand and the same questions were asked at the three missions abroad. The persons being interviewed were given the opportunity to scrutinise the facts in the interview notes.

In the report, we have made the names of the missions abroad visited anonymous and named them mission 1, 2 and 3.

Interviews

During the audit, we conducted interview with representatives of all the relevant departments at the MFA and the Swedish Migration Agency and with the Government Offices Internal Audit Office. The interviews at the MFA and the Swedish Migration Agency were conducted with Heads of Department and/or Deputy Heads of the relevant departments and where relevant, with administrative and liaison officers at these departments.

At the Government Offices Internal Audit Office, we interviewed the Head and the auditor responsible for auditing the missions abroad.

The purpose of the interviews was, on the one hand, to increase our understanding of different procedures and methods, and on the other to obtain information on any measures that were planned in different areas. All the interviews were half-structured. The persons being interviewed received the questions beforehand and were given the opportunity to scrutinise the facts in the notes after the interview was completed.

Survey of the regulations for internal control

During the audit, the Legal Department of the Swedish NAO has examined in more detail whether there are legally binding regulations on internal control for the missions abroad, and on whether the regulation requirements concerning internal control applying to the Swedish Migration Agency also apply to activities at missions abroad.

Materials and Methods for each question

A description of the methods and materials we used to answer each question is given below.

1 a) Dealing with risks of fraud

To answer the question of whether the protection against fraud in migration activities at missions abroad is appropriate with regard to dealing with the risks of fraud, we first reviewed a large number of MFA policy and supporting documents. The purpose of this document review was to find out the requirements placed on the missions abroad with regard to undertaking risk analyses and the support that the MFA has given them in this work.

It was not until the end of October 2017 that the missions abroad were tasked by the MFA to undertake risk analyses in migration activities. In the audit, we have therefore not been able to examine the work of the missions abroad on these risk analyses. Instead we have reviewed the risk analyses undertaken in the area of accounting and administration that the missions abroad have been required to undertake since 2016. The risk analyses in migration activities are to be based on the same guidelines applying to the area of accounting and administration, and a review of these risk analyses therefore provides a picture of how well the missions abroad are working with risk analyses as a whole.

After reviewing the documents we conducted interviews at the three missions abroad we visited and at the MFA. These interviews aimed at increasing our understanding of what had emerged from our document reviews, and our understanding of how the missions abroad work on implementing risk analyses and the conditions existing for these efforts.

The Swedish NAO's own review of the regulations for internal control at the mission abroad (see above) also formed the basis of the work on this question.

Review of the risk analyses of the missions abroad

At the Swedish NAO's request, the MFA asked the 60 missions abroad that have migration activities to submit their risk analyses in the area of accounting and administration in May 2017. A total of 43 missions abroad submitted risk analyses. The review of these risk analyses by the Swedish NAO took place on site at the MFA in August 2017.

To process the information in the risk analyses we used a form in which we entered relevant information from the risk analyses, such as information on the mission abroad that had undertaken the risk analysis, whether the risk analysis followed the template provided by the MFA, whether the risk analysis included the risks of fraud, and whether the risk analysis stated how identified risks of fraud

would be dealt with. We also made an assessment of the overall quality of the risk analyses.

1 b) Preventing fraud

To answer the question of whether the protection against fraud in migration activities at missions abroad is appropriate with regard to preventing fraud, we have undertaken document studies and interviews at the three missions abroad visited, the MFA and the Swedish Migration Agency. At the missions abroad we visited, we have also discussed control procedures included in the processing of migration cases and for protecting assets in migration activities with the staff.

The questions we asked during these interviews were based on what had emerged in the previous document review. The aim of these interviews was to gain a deeper understanding of what had emerged from our document review and for the way in which the missions abroad, the MFA and the Swedish Migration Agency work to prevent fraud, and the conditions existing for these efforts.

Guidelines on fraud for staff at the missions abroad

To examine the guidelines on fraud that exist for staff at the missions abroad, we reviewed the Government Offices' ethical guidelines, the MFA ethical guidelines for staff posted abroad and the Swedish Migration Agency's ethical guidelines. We have also reviewed other policy and supporting documents in this area. We have also undertaken interviews at the three missions abroad that we visited, the MFA and the Swedish Migration Agency.

To examine whether the staff at missions abroad are able to access these guidelines and other relevant document in the field, we reviewed the MFA's intranet (Klaranätet) together with a representative of the MFA in January 2018.

The review of guidelines on fraud

When reviewing the ethical guidelines of the Government Offices, the MFA guidelines for posted staff and the Swedish Migration Agency's ethical guidelines, we identified, as the first step, what guidelines apply to which category of staff (MFA posted staff, Migration Agency posted staff and locally employed staff) at the missions abroad. As the second step, we reviewed the MFA ethical guidelines for staff posted abroad and other MFA guidance documents in the area and assessed whether these documents clearly show:

- what the view of the MFA on fraud is
- what the MFA defines as fraud/fraudulent behaviour
- what provisions are named in the documents
- what are the consequences of non-compliance with these provisions.

Courses on fraud for staff at missions abroad

To examine what courses on fraud are given to staff working in migration activities at missions abroad, we have reviewed the operational plans of the missions abroad for 2013–2017 ,

course material from the MFA and Swedish Migration Agency's compilation of its courses for 2015–2017. We have also reviewed the regulations that govern the activities of the missions abroad and other policy documents in order to examine the different actors' responsibility for the skills development of staff at missions abroad. We have also undertaken interviews at the three missions abroad that we visited, the MFA and the Swedish Migration Agency.

Review of the operational plans of the missions abroad

The review of the operational plans of the missions abroad for 2013–2017 aimed at examining the extent to which training on fraud has been undertaken at the missions abroad with migration activities.

To process the information in this material, we used a form in which we entered relevant information from the operational plans, including whether it was stated in the operational plan whether the mission abroad planned to carry out training on corruption, fraud, ethics or the role of the public official for staff at the mission abroad.

Review of MFA course material

The purpose of the review of MFA course material was to examine whether training on corruption, fraud, ethics etc. is included in the MFA's courses for staff posted abroad working in migration activities at the missions abroad. To process the information in the course material, we used a form in which we entered relevant information from the material, including whether training on fraud was included and whether the MFA ethical guidelines were discussed.

We have also reviewed a printout of the MFA distance course on anti-corruption.

Review of the Swedish Migration Agency's courses

The review of the Swedish Migration Agency's compilation of the Agency's courses for 2015–2017 to staff working in migration activities at missions abroad aimed at examining whether the Swedish Migration Agency provided training on the role of the public official and how many people took part in these courses. To process the information in the course material, we used a form in which we entered relevant information from the documents, including how many courses on the role of the public official were held by the Swedish Migration Agency over the period 2015–2017, at which missions abroad were these courses held, and how many took part in the courses.

Control procedures in migration activities at missions abroad

To examine the control procedures in the processing of migration cases and for the protection of assets in migration activities that exist at missions abroad, we have reviewed policy and supporting documents in the area. The aim of this document review was to examine the requirements that are stipulated for control procedures, the support provided to the missions abroad in their work of introducing control procedures and how responsibility is divided between the MFA and the Swedish Migration Agency for the control of, and support to the missions abroad.

We have also undertaken interviews at the three missions abroad that we visited, the MFA and the Swedish Migration Agency. When at the mission abroad, we have also reviewed the control procedures that are to be found in the processing of migration cases and for the protection of assets in migration activities.

1 c) Discovering fraud

To answer the question on whether the protection against fraud in migration activities at missions abroad is appropriate with regard to discovering fraud, we have undertaken document studies and interviews at the three missions visited, the MFA, the Swedish Migration Agency and the Government Offices Internal Audit Office. We have also reviewed reports from the Internal Audit function of the Swedish Migration Agency.

The questions that we asked during the interviews were based on what had emerged from our document reviews. The aim of these interviews was to gain a deeper understanding of what had emerged in our document reviews and of the work of the missions abroad, the MFA and the Swedish Migration Agency to discover fraud, and the conditions existing for this work.

The regular checks of migration activities at missions abroad

To examine the regular checks carried out by missions abroad of migration activities, we have reviewed one policy and supporting document in this area. The aim of the review was to examine the requirements placed on the missions abroad, the support they are given in undertaking regular checks of migration activities and how responsibility is divided between the MFA and the Swedish Migration Agency for control and support to the missions abroad.

We have also undertaken interviews at the three missions abroad that we visited, the MFA and the Swedish Migration Agency.

Ex post checks of migration activities at missions abroad

In order to examine the ex post checks made in migration activities at missions abroad, we have reviewed the regulations governing ex post checks of missions abroad, other policy and supporting documents for the operations of missions

abroad, the inspectors' reports of the MFA inspectors and the Swedish Migration Agency inspectors for the period January 2013–April 2017 and the report of the Government Offices' Internal Audit Office's activities for 2011–2016. This review of the documents aimed at identifying the actors that undertake ex post checks at the missions abroad, the extent to which they are undertaken and the kinds of ex post checks that are implemented in migration activities.

We have also undertaken interviews at the three missions abroad that we visited, the MFA and the Swedish Migration Agency.

Document review of the MFA and Swedish Migration Agency' inspectors' reports

We have reviewed a total of 51 inspection reports from the MFA inspectors. Twenty-five of these reports also contained an inspection report from the Swedish Migration Agency as an appendix. To process the information in the inspection reports, we used a form in which we entered relevant information from the reports, including the mission abroad that had been inspected, whether the Swedish Migration Agency participated in the inspection, whether the report states that internal control in migration activities had been scrutinised and if so, the control procedures or regular controls that had been examined and whether there had been an assessment of the internal control.

Document review of reports from the Government Offices Internal Audit Office and the internal auditing department of the Swedish Migration Agency

In our audit, we have reviewed reports from the Government Offices Internal Audit Office's operations over the period 2011–2016. In this review we used a form in which we entered information on the missions abroad that were visited, whether the auditing visits were coordinated with those of the MFA inspectors and whether control operations in migration activities were scrutinised during the audit visit.

In the audit, we have also reviewed reports from the Swedish Migration Agency's Internal Audit function that involve migration activities at missions abroad. The review examined how often the Internal Audit function of the Swedish Migration Agency scrutinised migration activities at the missions abroad and what had been audited.

Information from the MFA and missions abroad to informants

To examine whether there was information to informants on to whom they could turn if they discover or suspect fraud, we have reviewed the external websites of the Government Offices and the external websites of the missions abroad. While at the MFA, we have also reviewed the information available for informants on the MFA intranet (Klaranätet). We have also examined whether there is information in the MFA ethical guidelines and other guidance documents on where to turn if an informant has information.

1 d) Dealing with reported fraud

To answer the question of whether the protection against fraud in migration activities at missions abroad is appropriate with regard to dealing with cases of reported fraud, we have undertaken document studies, one examination of the files and interviews at the three missions abroad visited, the MFA and the Swedish Migration Agency.

The questions that we asked during the interviews were based on what had emerged from previous document reviews and our examination of the files. The purpose of the interviews was to gain a deeper understanding of what had emerged in these parts and to see how the missions abroad, the MFA and the Swedish Migration Agency work on dealing with reports of alleged fraud and the conditions existing for this work.

The MFA procedures for dealing with, and investigating alleged cases of fraud

To examine the MFA procedures for dealing with and investigating alleged cases of fraud, we have reviewed and assessed the MFA's internal procedures for dealing with suspicions of fraud in the Foreign Service and other policy documents in this area. Our work on this issue was also based on our case file reviews of the MFA and the Swedish Migration Agency concerning reported alleged fraud at missions abroad and an in-depth case file review of ten of the MFA files (see above, Case file review in alleged cases of fraud).

We have also undertaken interviews at the three missions abroad that we visited, the MFA and the Swedish Migration Agency. In our work on this question, we have also checked some issues with regard to investigations of suspicion of crime with the National Anti-Corruption Unit at the Swedish Prosecution Authority.

The MFA procedures for learning lessons if fraud occurs

To examine whether lessons have been learned from cases of fraud that have occurred in migration activities at missions abroad we have undertaken a review of the MFA policy and supporting documents in the area and conducted interviews at the three missions abroad visited, the MFA and the Swedish Migration Agency.

Of Sweden's approximately 100 missions abroad (embassies and consulates), 60 conduct migration activities and process applications for visas and residence permits for ties to Sweden. In recent years several cases of fraud in these activities have been reported. In view of this, the Swedish NAO has audited whether protection against fraud in migration activities at missions abroad should be strengthened.

The audit shows that the Ministry for Foreign Affairs has taken several measures in the past year to strengthen protection. The Swedish NAO's overall assessment is, however, that protection in several central aspects is too weak. Among other things, control procedures and regular checks in processing migration cases should be strengthened. The inspections of missions abroad should also be reviewed, since they are infrequent and focus too little on internal control of migration activities. The procedure for investigating reports of fraud should also be reviewed, since it does not ensure that investigations are conducted in an independent, competent and legally secure manner. The Swedish NAO notes that lessons are learned from actual cases of fraud but considers that it would be useful if the Ministry for Foreign Affairs could spread more information both internally and externally about such cases that have occurred.