



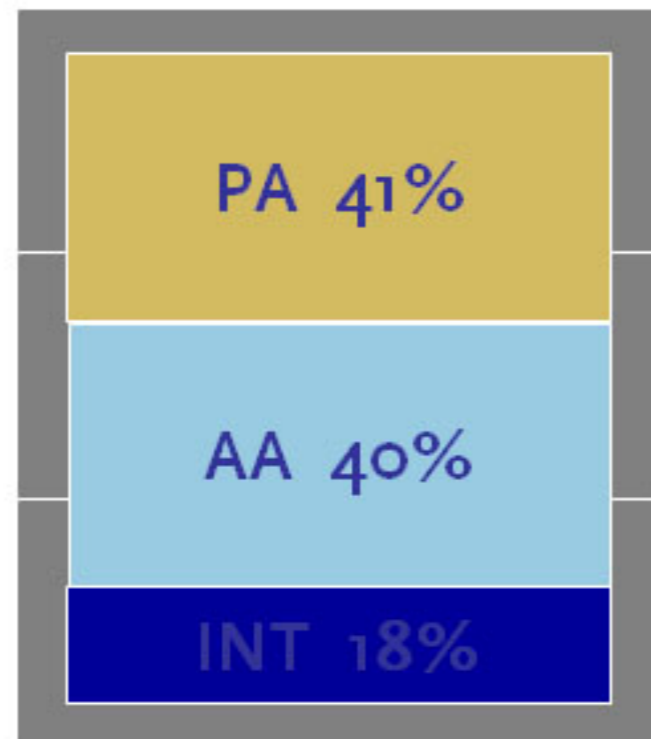
# Riksrevisionen

The Swedish National Audit  
Office

Quality Assurance Model



# Swedish National Audit Office



- ✓ Staff of approximately 300
- ✓ 31 Performance Audit reports
- ✓ Annual Audit of 260 Agencies, 60 State Owned Corporations and Foundations
- ✓ Institutional Capacity Building in southeast Europe and Africa



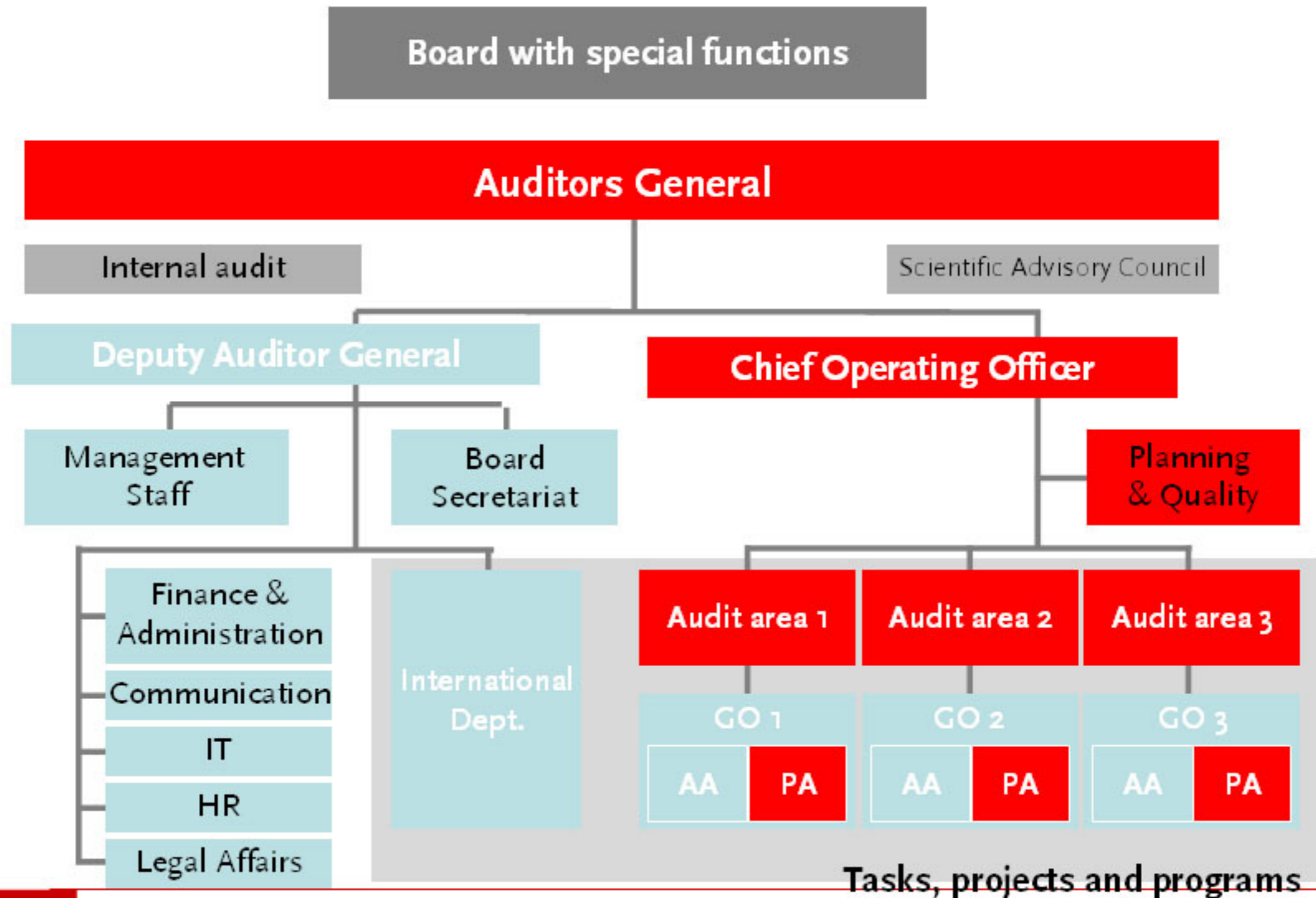
# Managed by three Auditors General

- ✓ The three Auditors General decide jointly on the focus of activities, as reflected in the audit plan
- ✓ Each Auditor General decides in his/hers area of responsibility, what to audit and which conclusions to draw from the audit





# Organisation





# Quality assurance – objectives

- Guarantee quality
- Cover the audit process
- Integrated part of the audit
- Basis for learning and improvement
- Support the audit teams

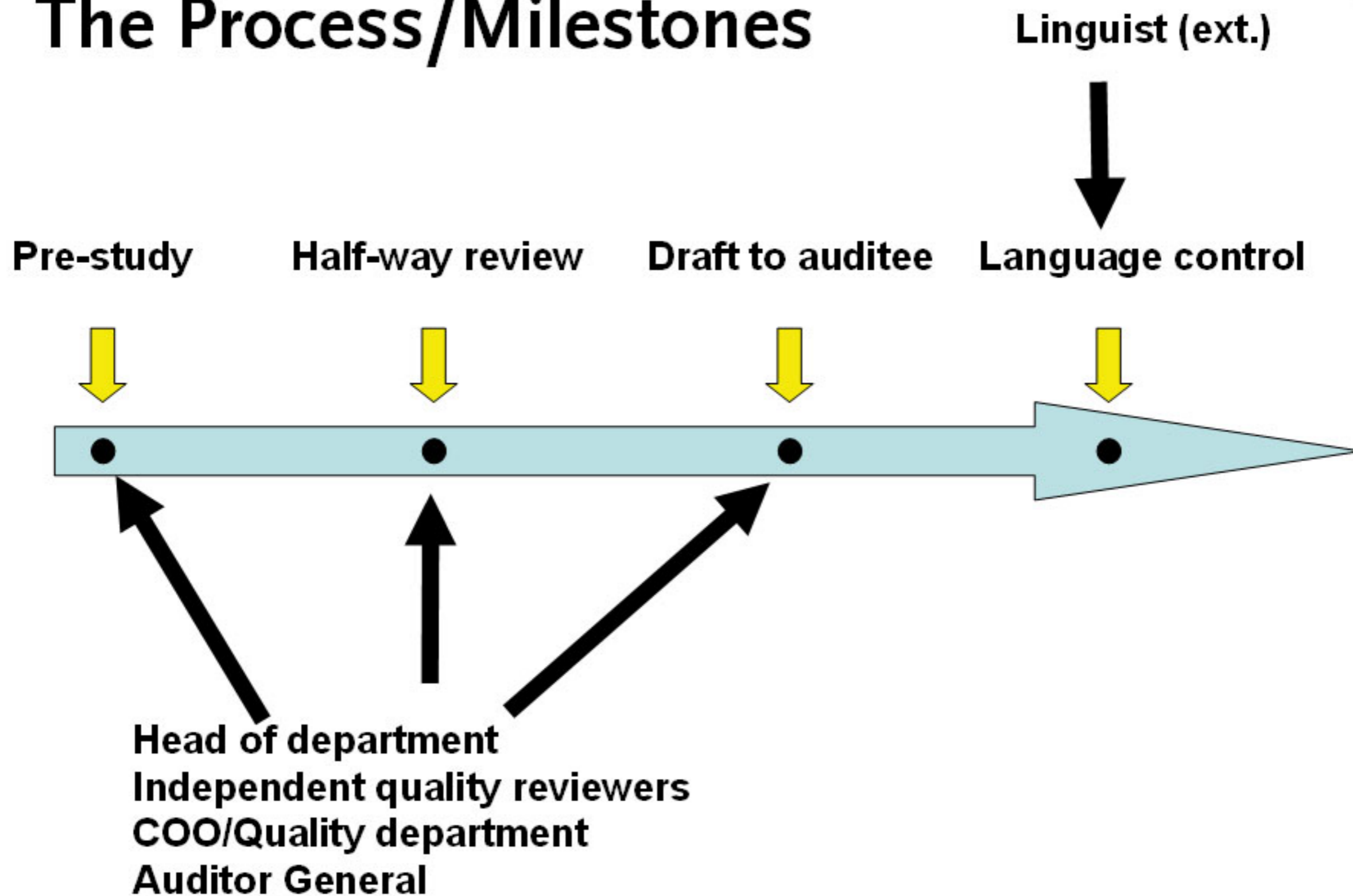


# The “Players”

- Project Group
- Head of PA unit - overall responsibility for quality assurance
- Quality reviewers - second opinion to Head of PA unit
- COO/Quality Department - assures overall quality
- Auditor General makes decisions



# The Process/Milestones







# AG decides at each milestone

- Pre-study: To start audit
- Half-way review: Changes in audit questions, time plan
- Draft to auditee: If report is ready to send to auditee for comments



# Head of PA unit

- Responsible for audit quality in hers/his unit
- Decides when to engage quality reviewers
- Decides when to engage Quality Department



# Quality Reviewers

- Second opinion to Head of PA unit
- Work in pairs
- Meetings with audit team and Head of PA unit
- Present a written opinion at each milestone



# COO/Quality department

- Final control at each milestone
  - controls compliance with audit plan
  - gives assurance of overall quality to AG

# Quality Assurance Council



- Auditors, no managers
- Fourteen persons appointed by COO
- Chairman and secretary from QD
- Regular meetings
- Instruction decided by AG
- Review based on AG:s criteria for performance audits
- Reports general experiences to QD



# Pre-study: Criteria

- Compliance to Audit plan
- Audit problem(s)
- Audit criteria
- Audit questions
- Methods
- Government responsibility
- Timing
- Resources

# ”Half-way review”: Criteria



- Relevance of audit questions
- Need of changes in methods
- Preliminary observations and conclusions
- Structure of the coming audit report (synopsis)
- Problems which may have occurred (eg. time and resources)

# Draft to auditee: Criteria



- Logic structure of the report
- Overall readability
- Motives for audit, problems, audit questions, audit criteria
- Presentation of methods
- Data and facts separated from conclusions
- Conclusions and recommendations follow logically from facts



# Experiences from the Quality Divisions point of view (+)



- The model appreciated by reviewers and audit teams (fruitful discussions, mutual learning)
- Good insight in audit work from QAC's written opinions, reports and meetings.
- Helps Quality Division to identify shortcomings in process and audit reports.

# Experiences from the Quality Department 's point of view (-)



- Tendencies to uncertainty about division in responsibility for quality in audit work between Head of PA unit, quality reviewers and QD.
- The model is not always complied to (premature material to reviewers and QD)



# What does it cost?

- Quality assurance two weeks/project:  
(80 hours)
- A standard project: 2300 hours (pre-study+main study)
- Quality assurance: 3,5%
- In monetary terms: Quality assurance 9500 Euros out of 270 000.

# Do we produce reports with higher quality?



- The quality reviewers detect mistakes and shortcomings which are rectified
- Common criteria for all milestones and all projects contribute to the same (high) level of quality in all audits
- The quality model itself highlights quality issues



# Good practises

- Quality control during the process with special emphasis on the initial phase (doing right from the beginning)
- Not only control, but also support and mutual learning
- The element of "peer-review"
- Follow-up report from QAC

# Post Audit Quality Assurance



- External review of performance audit reports
- Following up impact of reports
- QAC follow-up report twice a year



# External review of performance audit reports

- Review made by Scientific Advisory Council
- Review based on criteria set by SNAO
- Individual member selects which reports to review
- Discussions at meetings three or four times a year

# Follow-up impact of reports



- Development work going on
- First follow-up report in end of february
- Measuring impact in Parliament,  
Government, Agencies
- Media





# QAC follow-up report

- General experiences of quality assurance
- Functionality of the quality model
- The audit process
- Quality of reports



# Quality Division 's monitoring of quality in reports

- Basis for:
  - - improvement of quality model
  - - training for performance auditors
  - - seminars on methods and quality