

6 March 2024
Ms Helena Lindberg
Auditor General of Sweden

Candidacy for EUROSAI Governing Board

Dear President and Secretary General,

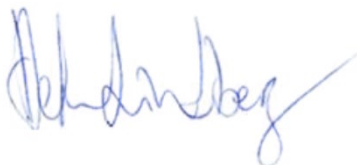
I am delighted to submit our candidacy to serve on the EUROSAI Governing Board, starting in May 2024. Annex 1 contains the information requested in your letter dated 5 December 2023.

The Swedish National Audit Office is a modern, well-managed supreme audit institution with a long tradition of high-quality audit work relevant for our key stakeholders. We are recognised in the international SAI community for our commitment to the development of public-sector auditing standards and to SAI capacity development in different formats.

The Swedish National Audit Office has been deeply involved in EUROSAI since its inception. I am proud to say that we served both as President and as a member of the Governing Board in the 1990s and also assumed co-leadership of EUROSAI Strategic Goal 2 in 2017. In that role, we have strived to match the high ambitions, innovative ability, agility and value for members that characterise EUROSAI. I am convinced that, based on our experience at the national and international level, we are well-equipped to contribute to the further development of EUROSAI.

Should our candidacy be successful, we would be committed to working closely with all Governing Board members, contributing with our full range of skills and experience to support the EUROSAI community to achieve our common goals. It is my hope that EUROSAI colleagues support our candidacy. Please do not hesitate to contact me should you wish to discuss our candidacy further.

Yours sincerely,



Annex 1: Swedish National Audit Office Candidacy for EUROSAI Governing Board

1 Information about the Swedish National Audit Office

The main traits of the Swedish National Audit Office

The Swedish National Audit Office (Swedish NAO) is an independent authority under the Swedish Riksdag (parliament). The Auditor General is appointed by the Riksdag and their independence is guaranteed by the Swedish Constitution. This means that they independently decide what is to be audited (the scope of the audit), how the audit is to be conducted and the conclusions of the audit. The Swedish NAO is the only authority that may audit all central government accounts and the entire chain of executive power. We are organised according to the single head (Westminster) model.

Staff and budget

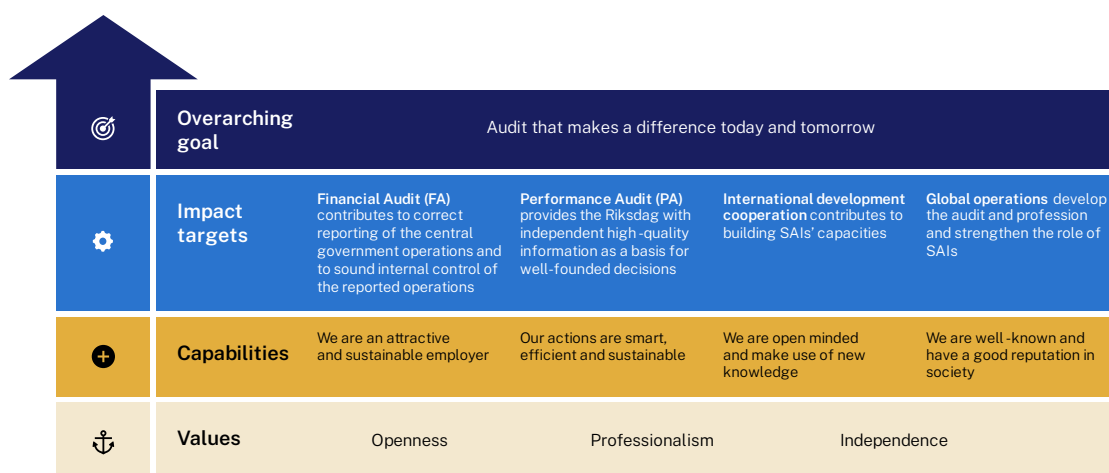
The Swedish NAO is based in Stockholm, in modern premises with activity-based workspaces. We have about 320 employees and approximately one third are financial auditors, one third are performance auditors while 20 people work in international affairs and international development cooperation. The remaining staff are engaged in internal and management support, communication and legal affairs.

The Swedish NAO is financed by a general appropriation of EUR 34 million (SEK 369 million) and a separate appropriation for international development cooperation of EUR 5 million (SEK 50 million) in 2024. Our annual financial statements are audited by an external auditor, appointed by the Riksdag.

Strategy and priorities

We strive to be an SAI at the forefront. In this endeavour, we are guided by a Long-term Plan that lays out the direction and frameworks for the operations towards the overall goal, “Audit that makes a difference today and tomorrow”.

The figure below sets out the overarching goal, impact targets for the four operating areas and capabilities that we need to meet tomorrow’s challenges. Our core values are openness, professionalism and independence.



The Long-term Plan governs the content of the Annual Operational Plan and the Audit Plan. The focus of the audit operations is based on a risk model, in which the overall strategic and risk analysis points to three main risks in the central government's operations:

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

Outputs and outcomes

Our reports, findings and recommendations lead to better use of public money to improve the lives of citizens. Every year, the Swedish NAO audits the financial statements of about 230 central government agencies and the Swedish central government annual report. In our performance audit activities, we publish 30–40 reports every year, examining the implementation and results of activities conducted by the central government.

Every year, we compile the most important audit observations into the Annual Report of the Auditor General, which we submit to the Riksdag. We also perform annual follow-up on what has happened as a result of our findings and recommendations in the performance and the financial audit. The latest report (April 2023) shows that our work has contributed to effects such as reducing the risk of corruption in public procurement and improving efficiency in infrastructure planning.

Key strengths

The Swedish NAO is recognised by its peers as a modern SAI and we strive to be at the forefront of developments. The organisation is well-managed and we have a holistic perspective aimed at producing high-quality audits that are relevant for our key stakeholders today and tomorrow. This aim has been substantiated by the 2022 peer review. We believe our skills and experience in the following six areas are our key strengths.

Strong mandate and relationship with the Swedish Riksdag

The strong mandate and legal framework provided by the Swedish Riksdag guarantee our independence and provide us with the conditions needed to be a relevant and high-performing SAI. Thus, our performance audit remit is laid down in law, with a process in place that ensures that our findings and recommendations are considered both by the Government and the Riksdag. We have regular dialogue with the Riksdag relating to our audits and operations, not at least in the Riksdag Council for the Swedish NAO.

Innovation, digitalisation and adaptation

Adapting to change is fundamental in enabling us to reach our goal, “Audit that makes a difference today and tomorrow”. Innovation and digitalisation have a central role in the development of both staff and the organisation. To this end, we have established a dedicated in-house function with competencies in data science, strategy and innovation. These efforts have yielded useful results, such as several new applications that help streamline audit processes.

Solid financial audit

The Swedish NAO was an early contributor to and adopter of the international standards for financial audit. Our financial audit process has proven to be well-documented, thorough and in line with international standards. We have several processes in place to maintain the quality and relevance of our audits and to ensure constant improvement. These include providing continuous professional development of auditing skills among staff. We also use tools such as data analysis and machine learning to make financial audit more efficient.

High-quality performance audit

According to the latest peer review (2022), the Swedish NAO has a clear process that takes performance audit reports through their lifecycle, and the guidance appears both easy to follow and appreciated by the teams that use it. The peer review also identified a range of strengths, such as consistently good quality analysis as well as clear and thorough explanation of the performance audit scope and methods. In line with our efforts to innovate and digitalise, new applications are in use to plan and conduct performance audit more efficiently.

Longstanding experience of international development cooperation

The Swedish NAO has a long and well-documented history of institutional capacity development of sister organisations around the world. With an annual appropriation (EUR 5 million) from the Riksdag, we can establish long-term commitments and achieve sustainable results in bilateral, regional and global capacity development partnerships with SAIs in developing countries. Staff members from different

departments within our organisation are engaged in these projects to support and promote capacity development.

Extensive long-term commitment to INTOSAI and EUROSAI

The Swedish NAO has held various leading positions in EUROSAI and INTOSAI over the past decades. We were among the driving forces in the creation of EUROSAI and chaired EUROSAI during the period 1993–1996. At present, we hold the position of co-leader of EUROSAI Strategic Goal 2 and, in that capacity, represent EUROSAI in the INTOSAI Professional Standards Committee.

Within INTOSAI, we were the leading SAI to establish standards for performance and financial audit, as well as to draft the first INTOSAI Code of Ethics. Also, as chair of the Auditing Standards Committee, we were the driving force in establishing INTOSAI's partnership with the International Federation of Accountants (IFAC), resulting in a comprehensive set of financial audit standards (ISSAI) for the INTOSAI community. Currently, we hold the position of vice chair of both the INTOSAI Capacity Building Committee and the Financial Audit and Accounting Subcommittee.

We have the experience and resources needed to lead international committees and working groups and to contribute to the strategic direction of both EUROSAI and INTOSAI. We believe our broad network within and extensive knowledge about the SAI community will be beneficial for the work in the EUROSAI Governing Board and for EUROSAI as a whole.

2 Our contribution and involvement in EUROSAI

The Swedish NAO is a longstanding member of the EUROSAI community; as one of its initial board members in 1990 when EUROSAI was established, President between 1993 and 1996 and as a member of the Governing Board during 1996–1999. Since then, our staff have contributed to various EUROSAI working groups and events, including the IT Working Group and the Working Group on Environmental Audit.

Together with SAI Poland, the Swedish NAO has co-led the EUROSAI Strategic Goal 2 on Capacity Building (SG2) since 2017. In that capacity, we were involved in setting up structures and procedures for the EUROSAI operational plan and the functioning of EUROSAI in the strategic period 2017–2024. As co-leader of the EUROSAI SG2, we have been invited as a guest to contribute to the work of the Governing Board and Coordination Team, thereby acquiring in-depth knowledge about the EUROSAI organisation and procedures.

As co-leader under the flag of EUROSAI SG2 during 2017–2023, we organised and led several projects, the most interesting being:

- **Enhanced capacity for peer-to-peer support** (completed in 2021). A workshop was held in February 2019 in The Hague, organised by the SAIs of the Netherlands and Sweden in cooperation with the INTOSAI Capacity Building Committee (CBC). The findings of the workshop were carried forward and led to the establishment of the CBC workstream on peer-to-peer cooperation (coordinated by the SAIs of the Netherlands and the United Kingdom).
- **Communication on INTOSAI Professional Pronouncements**, which aims to strengthen the ability of EUROSAI members to apply international standards and the INTOSAI Framework on Professional Pronouncements (IFPP). For this purpose, a workshop was held at the EUROSAI Prague Get-Together in May 2022 in cooperation with the European Court of Audit.
- **DEA (Data Envelopment Analysis) and other benchmarking methods** – led by Sweden in cooperation with SAI Norway. DEA is a quantitative method for measuring efficiency of decision-making units. Since the kick-off in April 2022, four workshops have been held and a DEA network with 20 SAIs and 50 participants has been established.

We have also been deeply involved in other projects in SG2 and in other EUROSAI portfolios – the most important being:

- **Audit Methodology Meeting:** Led by SAI Poland and aimed at identifying methodology needs of the European SAI community,
- **Audit English:** Led by SAI Poland with SAI UK and SAI Sweden as vice chairs. Aimed at harmonising English terminology related to public auditing.
- **Integrated Reporting in the European Public Sector:** Led by SAI Netherlands and the European Confederation of Institutes of Internal Auditing (ECIIA). Concluded in 2021.
- **Auditing the response to the COVID-19 pandemic** (led by SAI UK).
- **EUROSAI Strategic Plan 2024–2030** (led by SAI Israel).
- **Relaunch of the EUROSAI website** (led by the EUROSAI Secretariat).

Lastly, on the theme of creating an experimental culture in SAIs, we hosted the **Fifth Young EUROSAI (YES) Conference** in Stockholm in September 2022, at which 90 young auditors from all across Europe gathered to find inspiration, share ideas, exchange experience and network with each other. The conference was much appreciated, and the participants decided to meet again virtually under Swedish chairpersonship in October 2023.

3 Our contribution and involvement in INTOSAI

The Swedish NAO has a long history of involvement in INTOSAI, including several key leadership positions and longstanding memberships. For example, we have been a member of the **INTOSAI Professional Standards Committee (PSC)** Steering Committee since its establishment in 2006, representing EUROSAI since 2017, and previously chair of its predecessor, the Auditing Standards Committee. Other positions include:

- Financial Audit Guidelines Subcommittee: Established in 2001 and chair 2001–2013.
- Financial Audit and Accounting Standards Subcommittee (FAAS): Member 2013–2023 and vice chair since 2023.
- Performance Audit Subcommittee (PAS): Member since its establishment.
- Member of the task forces on redrafting ISSAI 140 on Quality Management and on drafting the first ISSAI 4000 on Compliance Audit.

In different roles within standards setting, our main accomplishments are:

- Drafting the first performance audit handbook and the ISSAIs and GUIDs relating to performance audit.
- Leading the drafting of the first INTOSAI Code of Ethics.
- Establishing a partnership with the International Federation of Accountants, thereby creating the first comprehensive set of standards for financial audit in INTOSAI, including supporting guidance.
- Being a driving force behind the creation of the Forum for INTOSAI Professional Pronouncements (FIPP) 2015 and sponsoring a member since then.

INTOSAI Capacity Building Committee (CBC): Member since its creation, vice chair since 2013 and directly engaged in several CBC workstreams, such as:

- Auditing in Complex and Challenging Contexts (ACCC): Chair since its creation 2018.
- Audit of Donor Funds: Chair since its creation 2021.
- Member of Peer-to-Peer Cooperation and Peer Review.

In capacity development, our main accomplishments include successfully advocating for SAI capacity development and reinvigorating the dialogue about support for SAI auditing in challenging contexts, such as:

- Making the CBC annual meeting into an integrated arena for discussions between SAIs, INTOSAI regional organisations and global bodies as well as donors, civil society and professional accountancy organisations.
- Implementing the first operational plan for capacity development to support the achievement of the INTOSAI Strategic Plan.
- Creating a coordination platform for INTOSAI regions and global bodies, focusing on increasing cooperation and mutual learning.
- Sharing knowledge and experiences of SAI capacity development through the CBC website, as well as through thematic in-person and online discussions and by publishing guides and occasional papers on relevant issues.

INTOSAI Knowledge Sharing Committee (KSC): Current member of the working groups on Financial and Economic Stability and Impact of Science and Technology on Audit. Former member of the working groups on Value and Benefit of SAIs, Public Debt and [IT](#).

In our capacity of CBC vice chair, we are a member of the INTOSAI Donor Cooperation, an observer on the INTOSAI Governing Board and the INTOSAI Policy Finance and Administration Committee and have previously been a member of the INTOSAI Task Force on Strategic Planning.

The Auditor General of Sweden served on the Board of the INTOSAI Development initiative (IDI) between 2012 and 2023. We have also participated in and contributed to numerous other INTOSAI events such as IDI and UN INTOSAI Symposia. Sweden was moderator for theme discussions at the INCOSAI in 2010 and 2013.

In addition, the Swedish NAO is among the SAIs that have contributed to the most peer reviews. We are currently involved in a peer review of the European Court of Auditors. Other recent examples include peer reviews of the SAIs of the Netherlands, Denmark, Canada and the United States.

4 Our institutional commitment

If our candidacy is successful, we intend to be an active member and a driving force in supporting the EUROSAI community in meeting the needs and challenges of all members – today and tomorrow. Our extensive experience of leadership in both EUROSAI and INTOSAI, our strategic orientation and our desire for close cooperation with colleagues in the Governing Board are the foundation of these ambitions.

Extensive experience

The experienced international team of the Swedish NAO draws on a wide range of experts across all disciplines. Throughout the years, we have demonstrated an ability to deliver high-quality capacity development projects, lead international committees, organise international events and respond to information requests from other SAIs.

Well-prepared in all respects

We have a strong will to contribute and are well-prepared to meet the requirements and expectations of Governing Board membership. Our staff undergo regular training to meet emerging needs and acquaint themselves with new trends, we have modern and well-equipped premises to host all kinds of events and we have financial resources to support our international operations. This year we have a budget of EUR 6 million in total for activities related to international affairs.

Synergies supporting capacity development in EUROSAI

As a member of the Governing Board, the Swedish NAO would have the preference of maintaining responsibility for Strategic Goal 2 on capacity building. We would maintain a focus on demand-driven initiatives, innovation, agility, results and value for EUROSAI members.

In addition, our attention would be focused on SAIs with greater needs, for which support in the form of training courses, workshops, webinars, coaching or other innovative methods would be provided. A full-time senior project manager would be assigned to the task, supplemented by experts from within our organisation.

Lastly, our strong international network would not only be useful in adding perspective, leverage and resources. We believe there are ample opportunities for synergies between EUROSAI activities and, for example, our co-leadership in the EU Contact Committee Joint Working Group on Audit Activities (JWGAA) and our existing bilateral capacity development projects in the EUROSAI region. This could benefit all members of EUROSAI and also foster better use of public spending in EUROSAI member countries.