



Norrköping Municipal Audit Office

*Norrköping
Municipal Audit
inspects
and promotes*

Municipal audit



NORRKÖPING
KOMMUNREVISIONEN

→ www.norrkoping.se

Norrköping Municipal Audit inspects and promotes

Norrköping Municipal Audit is commissioned by the municipal council to inspect and promote the entire municipal organisation.

The municipality's elected representative auditors are directly responsible to the council and thereby indirectly responsible to the citizens.

The City Auditor is the head of Norrköping Municipal Audit Office (NAO). He falls directly under the municipality's auditors. Norrköping Municipal Audit is the collective term for the elected representative auditors and the professional auditors at the NAO.

Audit mandate

It is stated in the Local Government Act that the auditors shall conduct annual audits of municipal activities according to generally accepted audit standards.

The auditors shall examine

- if activities are carried out in an appropriate and fiscally satisfactory manner,

- if the accounts are accurate and
- if the controls made by the committees are sufficient.

The municipality's general examiners shall audit municipal companies according to the Swedish Companies Act. Norrköping Municipal Audit also audits the Municipality of Norrköping's annual report.

Audit standards

Generally accepted audit standards are the principles and procedures that are generally accepted when audits are conducted. These standards are not regulated in statutes or regulations, but rather start where statutes stop. Generally accepted audit

standards for municipalities also take the distinct character of municipalities into account. An important starting-point is that the municipality is managed under public oversight and democratic control.

Audit strategy

Our vision is to be one of the best municipal audit organisations in Sweden. Continual development of audit activities is essential.

Norrköping Municipal Audit is a member of Starev, which includes local governments with their own audit offices in Sweden.

Together with other elected representative auditors in Östergötland, Norrköping Municipal Audit is a part of the Östrev network.

Norrköping Municipal Audit cooperates with five comparable municipalities in Femrev.

Audit exchanges are planned with the twin cities of Odense, Riga, Tammerfors and Trondheim.

The audit office is a part of the Swedish association of professional municipal auditors (Skyrev) to make certification possible. The city auditor is a member of the Nordic countries network of chief auditors in local government.

Norrköping Municipal Audit is the municipal council's and the citizens' best friend. NAO welcomes international contacts with other local government audit offices.

Independence and objectivity



Robert Ahlkvist
Chairman

Norrköping Municipal Audit conducts audits so that they fulfil the municipal council's and thereby the citizens' standards of objectivity, efficiency and competence. This is of great importance to the faith of citizens in democracy and the rule of law.

Norrköping Municipal Audit safeguards its independence through the right to

- independently choose what to audit
- independently choose the approach, methods and experts for the audit
- independently make analyses and assessments, and present them.



Ulf Nersing
City Auditor

Audit process

The audit process covers all work that Norrköping Municipal Audit conducts during a fiscal year, from risk analysis and planning to the auditors' report with the auditors' statement.

Financial audit and performance audit are the core activities of Norrköping Municipal Audit. The annual audit process is conducted in three stages: planning, inspection and examination.

Audit reporting

Norrköping Municipal Audit establish and submit a compiled auditors' report with auditors' statement for the past year concluding the annual audit. Norrköping Municipal Audit makes a statement as to the adoption or rejection of the discharge from liability and if the Municipality of Norrköping's annual report shall be approved.

When the municipal council handles the auditors' report with auditors' statement, Norrköping Municipal Audit is entitled to participate in the session. Norrköping Municipal Audit also has the right of initiation in the council, the municipal executive board, the committees and the drafting committees. This means that issues can be initiated during the entire fiscal year.

The municipal executive board, other commit-

tees, drafting committees and the chief guardian are audited every year by Norrköping Municipal Audit.

Norrköping Municipal Audit promotes appropriate municipal activities through sufficient internal control, satisfactory finance and accurate accounting. Proposals and opinions related to the audit are provided in a natural way. The adoption inquiry concludes the fiscal year.

Norrköping Municipal Audit has continuous contact with the various committees, administrations and divisions. The performance audits are concluded with auditors' reports that are submitted to the concerned committees on a running basis.

The general examiners audit the municipal companies. The results of the general examiner audits are presented in the Examiners' report for companies of the Municipality of Norrköping. Audit reports are published on our website

www.norrkopings.se/organisation/revision.xml

Norrköping Municipal Audit

Elected representative auditors



From left on the picture:

Monica Brodén, Willy Holmberg, Ulla Petterson
Carvalho, Ebbe Ericsson, Sven Andersson, Robert
Ahlkvist and Göran Ekdahl.

Norrköping Municipal Audit Office



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MUNICIPALITY OF NORRKÖPING, AUDIT OFFICE

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