

## **STAREV is a cooperative body for elected representative auditors in municipalities, county councils and regions with their own auditing offices.**

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It is primarily large municipalities, county councils and regions that choose to have their own auditing office with one or more employees.

Just over two million people live in the eight member municipalities. The municipalities' operating expenses amount to about SEK 84 billion and they have almost 145,000 employees.

The twelve member county councils/regions have 6.8 million residents. Their operating expenses amount to SEK 140 billion. 190,500 people work in these county councils/regions, which is equivalent to 76 percent of all county council/regional employees.

Having their own audit office is often a prerequisite to be able to organise auditing of large and complex operations. With their own office as a base for audits, unique knowledge on the municipality's/region's/county council's organisation, activities and finances are concentrated which provides continuity and a holistic perspective. At the same time, close cooperation between the elected auditors and professional auditors is achieved.

STAREV's mission is to:

- Be a forum for information and debate in issues concerning auditing in municipalities and county councils.
- Be a cooperative body for the quality development and documentation of generally accepted audit standards.
- Be a cooperative body for training and experiential exchange for elected representative auditors and professional auditors in local government audit.

Being able to actively contribute to strengthening local government audit demands cooperation and competence development.

STAREV provides opportunities for regular and continuous experiential exchange. Issues concerning generally accepted auditing standards, auditing methodology, etc. are jointly discussed. By these means the development of local government audit is advanced.

STAREV's members each have considerable experience and knowledge of local government audit. Knowledge is extended together and STAREV guards the interests of local government audit by being a referral body on issues concerning local government audit.

Membership in STAREV is open to all local governments that have their own audit office with employed personnel. The chief decision-making body is the annual general meeting where the executive board, consisting of nine elected representative auditors, is appointed. The municipality/region/county council that chairs is responsible for the coordination and administration of STAREV's work. Chairmanship rotates between the board members every two year's.

The chief professional auditors work together in a special forum and the audit offices' professional auditors have regular seminars for competence development and experiential exchange.

For more information, please see [www.starev.se](http://www.starev.se) Here, you can also find links to member websites.

[Here](#) you can also find a review of the conditions for Swedish local government audit and how this audit functions - especially information about examining and determining accountability in local governments.