

Swedish NAO: Organization for supporting auditors with methodological skills and knowledge management

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RIKSREVISIONEN

Learning and development while auditing

- › Quality monitoring
 - Management (per unit and managing body audit department)
 - Legal advisors
 - External reference persons
 - Seminars with internal discussants
- › Subject matter experts –methods
 - Special advisers in method
 - Can participate in audits and support with expertise
 - *Questionnaires*
 - *Qualitative methods: case method, interview methos*
 - *Quantitative methods: econometrics and statistics, cost benefit analysis, static and dynamic microsimulation, measuring efficiency and productivity, using data from National Statistics Sweden*
 - *Audit methods*
- › Quality assessment: follow up cycle



Guidelines, courses and other activities

- › The performance audit process – PA process manual
 - ”Farm to table approach”
 - Links to other relevant guidelines, such as guidelines for clearer language
 - Developed continuously.
 - *Recent additions: PA methodology, PA according to legislation and standards,*
- › Framework agreement with Statistics Sweden on supply of statistics combined with internal support
- › Courses
 - Mandatory courses
 - Optional courses
 - Course program developed continuously: recent addition course in AI and machine learning
- › Internal conferences and planning activities
- › Networks of colleagues: internally and externally
- › International development work
 - Lecturing and coaching colleagues in other countries – applying knowledge



Priorities – guidance, support, inspiration

- › From cold and peer reviews
 - Datadrive
 - Quantification
 - Causality – impact analysis

- › SNAO annual audit plan/ Longterm plan
 - Risk analysis: external trends, risks for society, risks and problems close to audit: public finances; government management, follow-up and reporting; government organisation, responsibility and coordination

- › Focus effort (round up) twice a year:
 - 3E analysis and priorities per Parliament Committee, prioritises audit ideas

- › Ongoing strategic intelligence continuously during the year: individually and in groupings within each PA unit

