

## SWEDISH ASSOCIATION OF PROFESSIONAL LOCAL GOVERNMENT AUDITORS





- Association of experts within municipal auditing.
- The association was formed in autumn 2000.
- More than 350 members, whereof about 220 certified.
- A guarantor of local government auditing of the highest quality!
- More info: [www.skyrev.se](http://www.skyrev.se)

# SKYREV's Objectives Are:

- To guarantee that professional local government auditing maintains a high quality.
- To develop strong and independent professional local government auditing.
- To contribute to the development of sound professional ethics for auditors and generally accepted auditing standards.
- To maintain and safeguard the interests of professional local government auditors.

# What Does SKYREV Do?

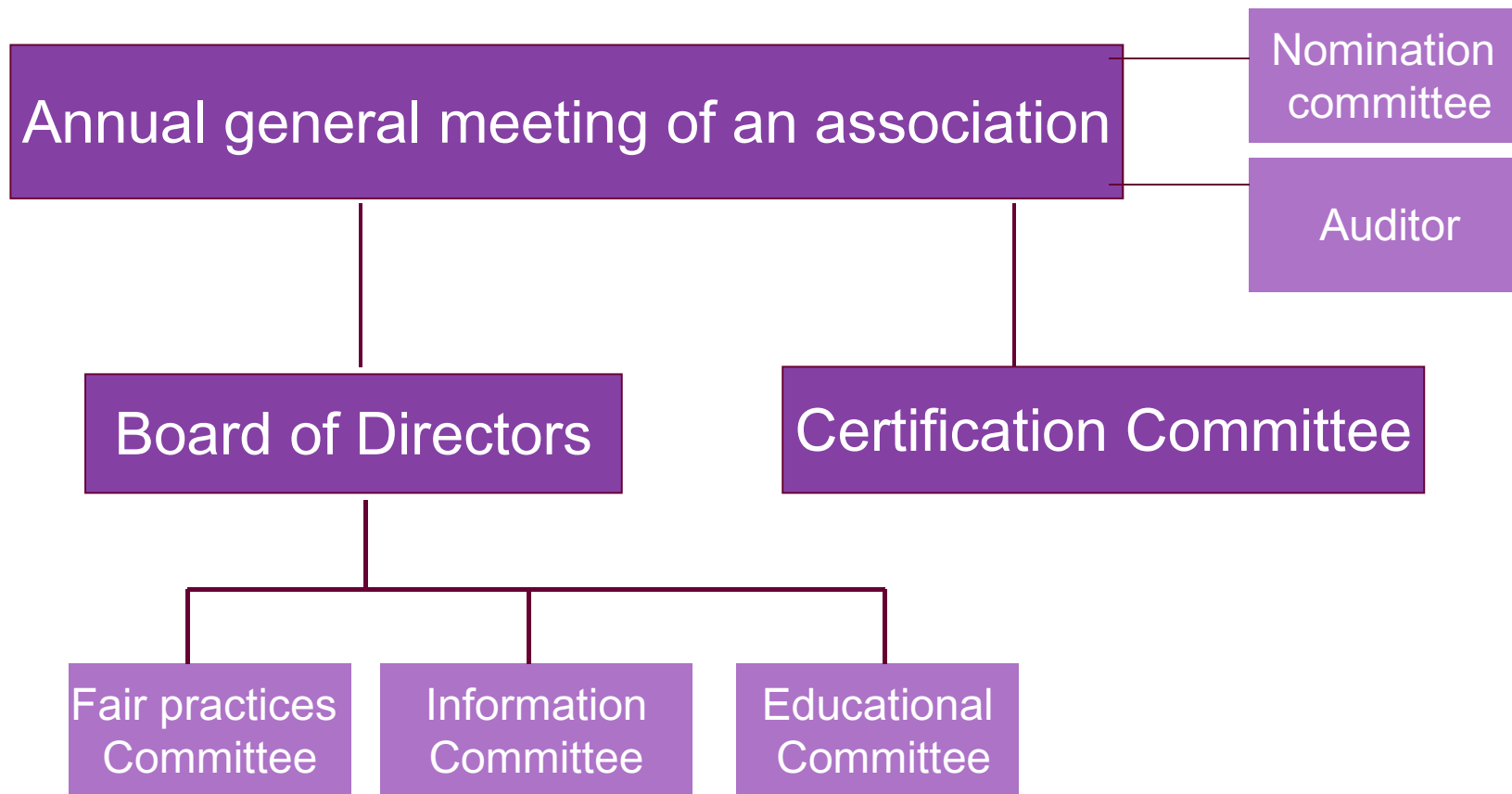
- Has established an ethical framework for local government auditors.
- Certifies expert auditors.
- Comments on issues regarding professional ethics for auditors and generally accepted auditing standards in guidelines and recommendations.
- Conduct training programs and supports and promotes skills development.
- Conducts external environment monitoring within auditing.
- Publish guidelines for the local government sector.

# Guidelines for the Local Government Sector

- We have in an accessible way gathered current and essential information on municipal governance, accounting and auditing in the Guidelines.
- Our aim is that the Guidelines shall be of value to anyone who is elected, work with or have interest in these areas in the Swedish municipalities, county councils and regions.



# SKYREV:s Organization



# Certification Committee



The committee decides on the certification and re-certification, and is responsible for the application of the rules for certification.

# Re-certification

- For renewal of certification, the applicant must show that he or she in the preceding five years have been professionally active as an expert to the elected auditors to an extent of at least 1 600 hrs.
- Requirements for further education: at least 150 hrs. over a period of five years and a minimum of 20 hrs. per year.





# The Board of Directors



The board represents the association, monitors the interests of the association, manages the association's affairs and decides on the association's behalf in all matters, unless otherwise provided in the bylaws.

# Fair Practices Committee



The Committee shall follow, document, develop and on the association's behalf interpret and comment on matters regarding good municipal auditors- and auditing practice.



# Current Norms

- Ethical rules
- Risk- and materiality assessment
- Review interim report
- Draft guidance in financial audit
- Guidance in business audit
- Guidance in fundamental audit



# Educational Committee

The Education Committee's overall assignment is to support and encourage members' skills. This is done by

- providing education in business- and financial audit
- providing information and education days in other current topics
- providing topical seminars in connection with the Annual General Meeting
- identify appropriate supplementary courses for certification

# Information Committee

The Committee manages the operation and development of the association's website. The Committee is working with the association's publications, such as the Guidelines for the local government sector, and information to be used at exhibitions and more.

