

SWEDISH ASSOCIATION OF PROFESSIONAL LOCAL GOVERNMENT AUDITORS

Sveriges kommunala yrkesrevisorer

Skyrev.



SKYREV

- 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



FOTO: ALEJANDRO ESCAMILLA, UNSPLASH

OBJECTIVES

- 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?

- 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.
- Has established an ethical framework for local government auditors.
- Publish guidelines for the local government sector.

FOTO: THE CLIMATE REALITY PROJECT, THISISENGINEERING RAENG, SCOTT GRAHAM, UNSPLASH

ORGANIZATION

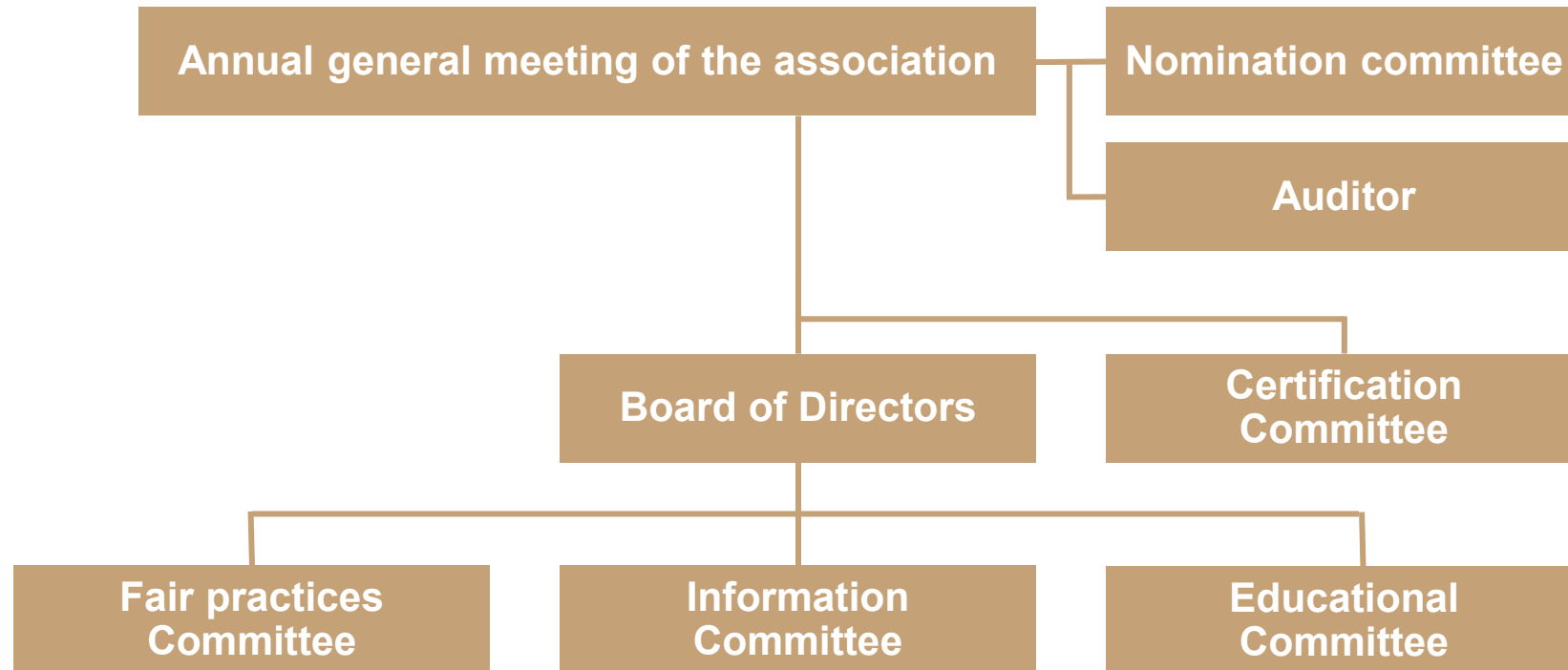




FOTO: RODEO PROJECT, UNSPLASH

CERTIFICATION COMMITTEE

- The committee decides on the certification and re-certification.
- Has responsibility for the application of the rules for certification.



FOTO: RODEO PROJECT, UNSPLASH

CERTIFICATION COMMITTEE

- 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 100 hrs over a period of five years and a minimum of 20 hrs per year.



FOTO: NASTUH ABOOTALEBI, UNSPLASH

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.



FOTO: TRENT ERWIN, UNSPLASH

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.



FOTO: PRISCILLA DU PREEZ, UNSPLASH

CURRENT NORMS

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- Draft guidance in financial audit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



FOTO: THISISENGINEERING RAENG, UNSPLASH

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 handles issues related to communication on behalf of the association and provides communication support.

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