



Annual Report 2016

62 memorandums submitted to the Public Accounts Committee

7 international delegations visited Rigsrevisionen

3 after-work meetings hosted by Rigsrevisionen

75% of the audited institutions are satisfied with the planning and coordination of the audit

62% of Rigsrevisionen's resources went into annual audit and 38% went into major studies

7 new standards for public-sector auditing

25 reports submitted to the Public Accounts Committee

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Rigsrevisionen's annual report 2016 is submitted to the Danish Public Accounts Committee in accordance with section 17 (4) of the Danish Auditor General Act.

Foreword



When I meet with colleagues from national audit offices in other countries, we often talk about the challenges facing public-sector auditing. We all share the experience that the years following the financial crisis have been characterised by the implementation of a great number of reforms and intense focus on effective and efficient administration; we all foresee that the scarcity of financial resources that has followed the financial crisis will necessarily have an impact on our work in the years to come. However, the fact that funds are scarce does not mean that the quality of public services is being lowered, but rather that the pressure to deliver the same standard of services more efficiently is being increased. This increased pressure on public administration leads to an increased pressure on the institutions whose primary task is to ensure accountable, efficient and effective administration of public funds. For us at Rigsrevisionen, this means that we need to refine our skills even further to be able to identify not only the areas of administration where there is room for improvement, but also the examples of good practice that need to be highlighted and shared with all public institutions.

In alignment with our strategy for 2015 to 2017, we have for the past two years worked to develop the quality and increase the effect of our audits, and it is our hope that the progress we have made will make us even better equipped to ensure that public funds are used in the best possible manner.

We have implemented a number of initiatives in 2016 that are expected to help us achieve this goal:

Seven new standards for public-sector auditing

We have developed seven new standards for public-sector auditing (SOR), which took effect on 1 January 2017. The standards were developed based on the Danish Auditor General Act and the ISSAIs (International Standards of Supreme Audit Institutions). Three of the seven standards were developed in collaboration with the trade organisation for Danish auditors (FSR), because financial audit of the five Danish regions, 98 Danish municipalities and a number of other public enterprises is performed by private auditors and not by Rigsrevisionen. The new standards specify the professional requirements to the planning, performance and reporting of our audits. It is our hope that the new standards will provide the clarity and transparency necessary to ensure that the users of our reports and the public will know what to expect from our audit. The need for this balancing of expectations was one of the lessons we learnt from the survey that we commissioned in 2016.

Survey about the auditees' view on Rigsrevisionen

As a supervisory body, it is important that we allow others to check up on us and look at our performance, and we therefore commissioned Rambøll Management Consulting to do a survey about the auditees' view on us. The results of the survey showed support to Rigsrevisionen and our role as watchdog, but it also highlighted areas where the auditees expressed criticism and encouraged us to do better. Some respondents indicated that we do not always understand the reality in which government agencies operate; that we assess their work based on too rigid criteria and fail to put findings into the right context. Many respondents encouraged us to do more to share the knowledge that we gain through the audit of government agencies and bodies. Rigsrevisionen has worked out an action plan for 2017 that addresses a number of the issues raised by the auditees and will require our attention in the coming months:

- Establish an advisory board
- Increased dialogue on criteria and consultations
- Enhanced balancing of expectations concerning the role of Rigsrevisionen and public-sector auditing
- Share knowledge about our planning, audit findings and experience.

Termination of section 9 agreements with internal audit functions in government institutions

Rigsrevisionen has for the past many years worked closely with – and based part of our audit work on – the internal audit functions of several ministerial departments. The division of work between Rigsrevisionen and the internal auditors has been specified in the so-called section 9 agreements. However, after having reviewed this audit arrangement very carefully in 2015, we concluded that it had run its course: partly because the internal auditors have increasingly performed tasks for the departments that were not directly supporting the audit of the government accounts, for which Rigsrevisionen is responsible. I discussed the issue with the permanent secretaries of the six departments that have internal audit functions, with the Danish Public Accounts Committee and with the Presidium of the Danish parliament, before it was decided to terminate the agreements with effect from 1 September 2016. As a consequence of this decision, Rigsrevisionen will now be required to perform the work that was previously carried out by the internal auditors, and to enable us to do that, the Danish parliament has increased our annual appropriation by 20 man-years.

Meetings with the permanent secretaries

Every year – in August and September – the assistant auditors general, directors and I meet with the permanent secretaries to discuss issues of mutual interest. These meetings have been held since the late 1990s; they are quite informal and their purpose is now – as it was then – to share knowledge. We inform the permanent secretaries about conclusions from the audit reports and highlight particularly interesting findings. We also touch upon our materiality and risk assessments of the various ministerial remits, and lift the veil on what areas we intend to focus on in the coming year.

The permanent secretaries typically use the meetings to draw Rigsrevisionen's attention to the issues and challenges that they are facing and which, therefore, might deserve attention in connection with our planning of the audit.

The meeting agenda, which is elaborated by the departments and Rigsrevisionen jointly, generally also includes a discussion of a topical subject of interest to all the departments, irrespective of their responsibilities. We have previously discussed issues concerning e-government and performance management, but in 2016, the headline of the debate was the sitting government's plan to relocate around 4,000 people in public service. A plan that – with a few exceptions – will affect all the departments. The government first presented its intentions of moving public-sector workplaces out of the greater Copenhagen area to the smaller communities in Denmark in October 2015, and the departments started elaborating plans for the practical implementation of the move immediately after the announcement. A natural point of departure for this year's debate was therefore the possible consequences of this re-location of civil servants for the economy, productivity and quality of public services.

Renovation of Rigsrevisionen's office space

Over the past years, Rigsrevisionen has made provisions to carry out a very extensive and long overdue renovation of our office space. The work was started late in 2015 and made considerable progress in the course of 2016. When we decided to renovate our offices, we also decided that staff and management should move closer together on less space. We expect to complete the renovation in the summer 2017.

New strategy

Our current three-year strategy is in its last year and in the course of 2017, we shall develop a new strategy to guide our activities from 2018 to 2020. Rigsrevisionen's key task will remain the same, namely to ensure that the taxpayers' money is spent efficiently and effectively and as intended by the Danish parliament. In order to help us achieve this goal, we define specific objectives in areas that we believe will require special attention. We expect to start the strategy process in the spring 2017.

Lone Strøm
Auditor General

What we do

Rigsrevisionen is part of the parliamentary system in Denmark and is an independent institution under the Danish parliament. We audit the Danish government accounts, which means that we check the correctness of the accounts of government departments, agencies and bodies to ascertain that they are without material error and deficiencies, that government funds are used for the purposes decided by parliament and that the administration has taken due financial considerations into account when spending funds.

The members of the Public Accounts Committee are politicians appointed by the parliament upon nomination by the parties represented in parliament. Only the Public Accounts Committee is authorised to ask Rigsrevisionen to examine a specific policy area.

The principal task of the Public Accounts Committee is to consider Rigsrevisionen's reports and memorandums and report to parliament. The members of the committee work out official comments to the reports in the form of criticism of ministers, departments and/or agencies. Rigsrevisionen follows up on the responsible minister's response to issues raised and prepares a memorandum to the members of the Public Accounts Committee in which we recommend either that the case be closed, because the department has addressed all issues, or indicate that there are still outstanding issues that need to be followed up.

Rigsrevisionen audits the income and expenditure included in the government accounts. We also audit several enterprises and institutions that are not included in the government accounts such as the Danish national broadcasting corporation and the Danish state railways, whose expenditure and deficits are covered by government grants, government contributions or other income as provided by law. Rigsrevisionen is also responsible for the audit of the funds that Denmark receive and contribute to the European Community.

Rigsrevisionen has access to review the accounts of the five Danish regions that are audited by the regions' internal auditors and we have authority to carry out major studies in the regions. We review expenditure at local government level that is either fully or partly reimbursed by government.

In connection with the audit, Rigsrevisionen also provides consultancy services and guidance to the administration on various issues like, for instance, internal control.

Knowledge sharing is another priority for Rigsrevisionen. Effective knowledge sharing contributes to enhancing the quality of the services provided by the public sector, optimizing business processes and ensuring effective and efficient financial management of the taxpayers' money. In 2016, Rigsrevisionen organised three knowledge-sharing events.

KNOWLEDGE SHARING

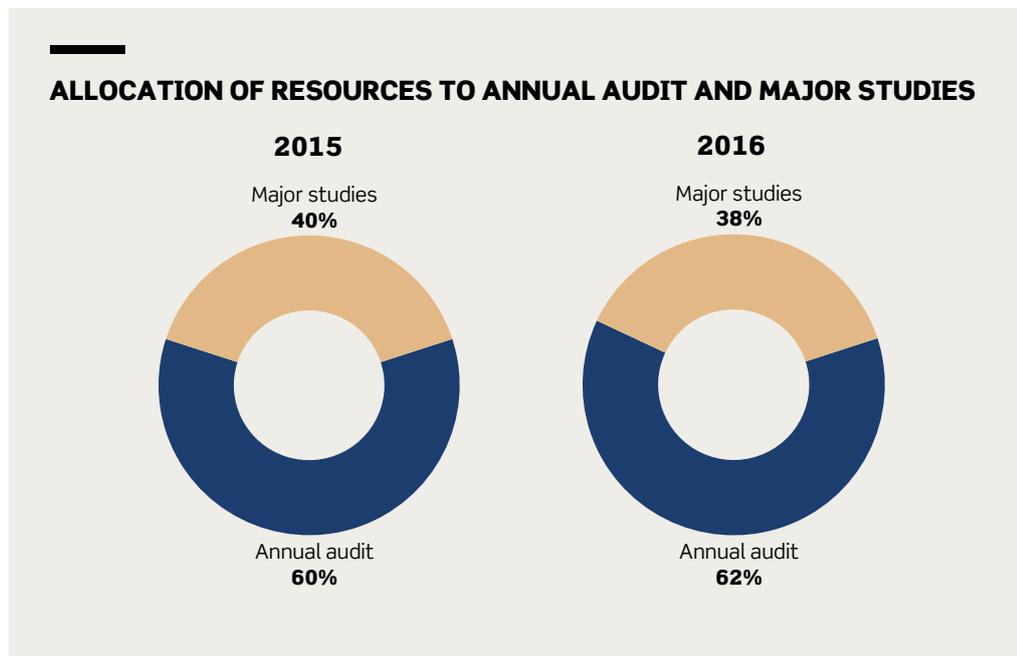
Rigsrevisionen hosted three meetings in 2016, which together attracted an audience of 150 people.

- *Salary audit*
Presentation of audit findings and new government concept for control procedures in payroll.
- *Access to IT systems that support the provision of essential services to the Danish society*
Cyber security: current situation and initiatives concerning IT security.
- *Audit of independent institutions under the Ministry of Higher Education and Science and the Ministry for Children, Education and Gender Equality*
New standards for public-sector auditing and accounting practice.

How we allocated our resources

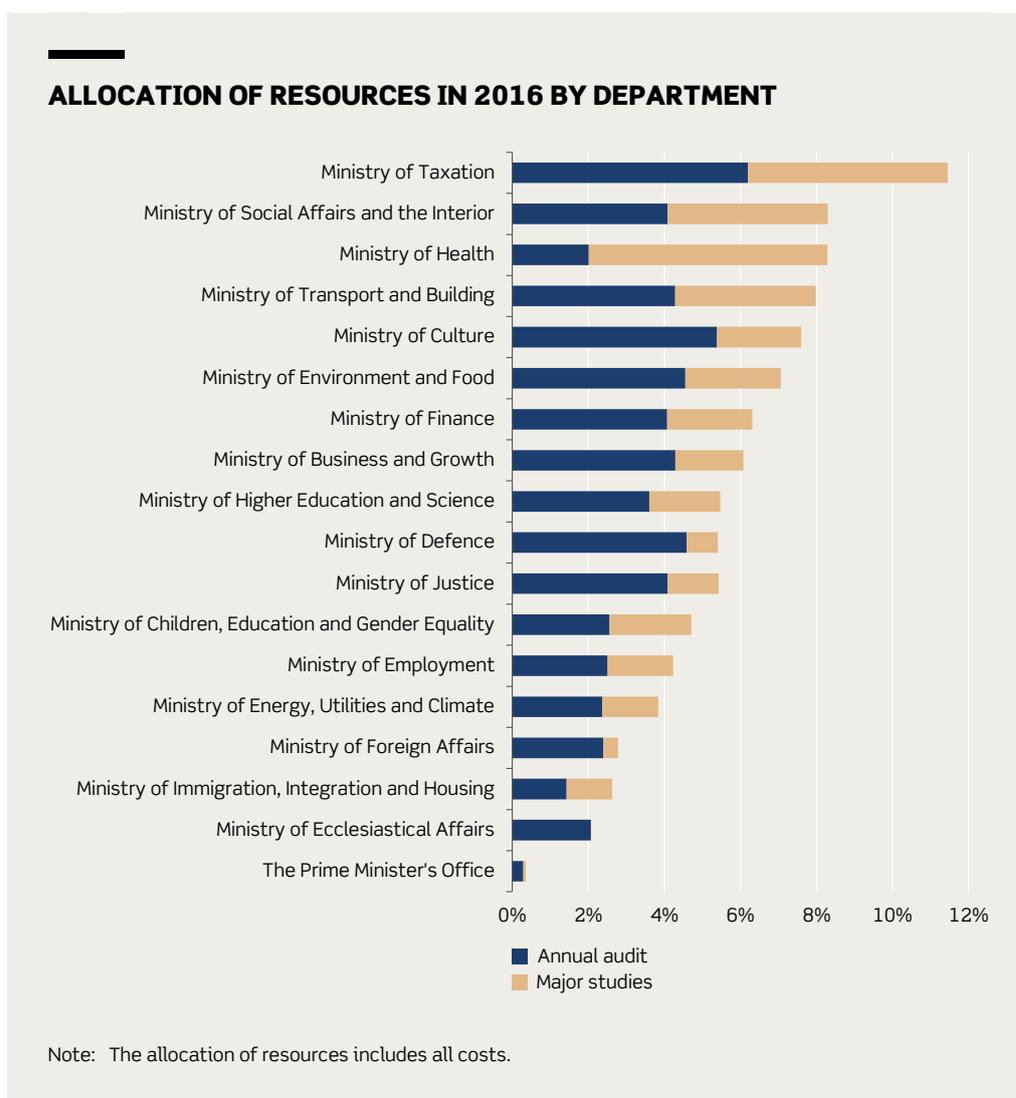
Rigsrevisionen's scrutiny of the government accounts is carried out either as annual audit or major studies of specific policy areas. The annual audit is a systematic audit of all ministerial departments, agencies and bodies. It is planned based on an assessment of materiality and risk. The major studies focus on specific issues that are considered to be of significant economic or principle importance.

The figure below shows how we allocated our resources in connection with the audit of the government accounts in 2015 and 2016.



We spent more resources on annual audit in 2016 than in 2015 due to the termination of the section 9 agreements that took effect on 1 September 2016 and led to an increased workload during the remaining four months of the year. The termination of the section 9 agreements will take full impact in 2017 in pace with our employment of new staff to take over the audit work that was previously performed by the internal audit functions.

The figure below shows the allocation of our resources broken down by department.



In 2016, most of Rigsrevisionen's resources were dedicated to the following departments: The Ministry of Taxation (11.4 per cent), the Ministry of Social Affairs and the Interior (8.3 per cent), the Ministry of Health (8.3 per cent), the Ministry of Transport and Building (8 per cent) and the Ministry of Culture (7.6 per cent).

The Ministry of Taxation is financially important and a high-risk area. In 2016 – as in 2014 and 2015 – this department took up most of our resources and tops the list. We produced three major studies on critical issues relating to the activities of the ministry: the Danish Customs and Tax Administration's management of refunds of dividend withholding tax and its control of claims for VAT refunds and the Danish Tax Appeals Agency's case-processing times and productivity.

Number two on the list is the Ministry of Social Affairs and the Interior. Our audit of this department was divided almost equally between annual audit and major studies. The Danish State Administration's supervision of the municipalities and the services provided to children in care were among the issues that we looked into and reported on.

Total resources allocated to the Ministry of Health are on level with those allocated to the Ministry of Social Affairs and the Interior, but main emphasis was on major studies. Rigsrevisionen did three major studies within health policy in 2016: 1. The regions' management of out-patient treatment of adults with mental illness, 2. Efforts directed at patients with acquired brain injury and 3. Hospital physicians' dual practice.

The responsibilities of the Ministry of Transport and Building include Metroselskabet, DSB (Danish Railways) and the Danish Road Directorate whose activities are cost intensive and affecting many citizens. Most of our resources went into annual audit in 2016, but we also examined the ministry's involvement in the construction of a light-rail project in the city of Aarhus and its efforts to minimise the inconvenience to road users in connection with expansions of the Danish motorways.

The Ministry of Culture encompasses 26 agencies and public bodies that are all included in the government accounts. Rigsrevisionen is not only responsible for the audit of these, but also for the audit of eight companies and three tribunals, whose accounts are not included in the government accounts. As in previous years, our main emphasis was on the annual audit of institutions such as the Danish National Museum, the Danish Film Institute, the Danish Royal Theatre and the National Gallery of Denmark. We also produced three reports on the following issues: The productivity of the regional TV2 stations, the ministry's administration of distribution funds and procurement in the remit of the ministry.

METROSELSKABET

Metroselskabet is a partnership, owned jointly by the City of Copenhagen (50%), the Danish government (41.7%) and the City of Frederiksberg (8.3%). The company is responsible for the construction of the Danish metro.

International relations

INTERNATIONAL VISITS

Rigsrevisionen received delegations from the following countries in 2016, who wanted to learn more about either specific issues or our organisation and audit approach in general:

- *Finland*
The Finnish Supreme Audit Institution.
- *The Netherlands*
The Dutch Supreme Audit Institution.
- *Indonesia*
The Institute of Internal Auditors.
- *China*
Ministry of Supervision.
- *Korea*
Various institutions under the Korean Ministry of the Interior.
- *Norway*
The Norwegian Supreme Audit Institution.
- *Vietnam*
Representatives of the Vietnamese National Assembly.

WHAT IS A PEER REVIEW?

A peer review is an assessment of performance or quality of work made by your peers - in this case, the assessment is made by auditors from other supreme audit institutions.

Rigsrevisionen's involvement in the development of international standards for public-sector auditing

Rigsrevisionen stepped down as chair of INTOSAI's Professional Standards Committee (PSC) in December 2016, after 12 years of service. INTOSAI is the international organisation of supreme audit institutions, which, since 1953, has created a forum for knowledge sharing, capacity building and development of standards for public-sector auditing.

INTOSAI's standards developing activities have gained momentum in the past twelve years and the organisation can now offer its members - and everyone else working within public-sector auditing - access to updated fundamental principles of public-sector auditing, that all supreme auditing institutions should seek to live up to, and a full set of auditing standards for financial, compliance and performance auditing. Rigsrevisionen's involvement in the development of these standards - the ISSAIs - was what led to the development of seven new standards for public-sector auditing (SOR) in Denmark. These are described in more detail in the foreword by the auditor general.

The fact that Rigsrevisionen steps down as chair of the PSC does not mean that we pull out of international collaboration altogether. It is important for us to participate in international forums and learn how other supreme audit institutions tackle new challenges, defend their independence, work with auditing standards and adapt to an ever-changing environment. The knowledge we gain in these forums adds perspective to our perception of our role as a supervisory authority and inspires us to look at our methodologies and products from different angles.

Rigsrevisionen is heading a peer review of the U.S. supreme audit institution

Every third year, the American Government Accountability Office (GAO) asks its peers to review its processes for product quality assurance, and this time the GAO asked Rigsrevisionen to head the review. The other members of the peer review team are representatives from the national audit offices of England, Finland and New Zealand.

Conducting a peer review of the GAO is a great task. The GAO has a staff of approximately 3,000 employees and works out approximately 900 different types of reports every year. All congressional committees and subcommittee can ask the GAO to look into specific and often very topical issues. Due to mainly resource constraints not all requests for investigations can be met, but due to its size and relations with the political level, the GAO has access to a huge knowledge bank and is therefore often capable of delivering requested products at short notice.

Our participation in this peer review will provide us with valuable input on quality assurance and how we can systematise our efforts to enhance the quality of our products even further.

Production and performance in 2016

Rigsrevisionen's five performance targets for 2016:

Production	27 reports on major studies are submitted to the Danish Public Accounts Committee.	Partially achieved (25 major studies)
	The Report on the Audit of the Government Accounts is submitted in September 2016.	Achieved
Quality	The technical and professional quality of the major reports is rated "satisfactory" by the external evaluators.	Achieved
Effect	Ninety per cent of all unresolved issues in the audit reports are addressed by the responsible minister within three calendar years.	Partially achieved (76 per cent)
Planning and coordination of our work	Minimum 85 per cent of the auditees are satisfied with Rigsrevisionen's planning and coordination of the audit (annual audit as well as major studies).	Partially achieved (75 per cent)

Production

Major studies

Rigsrevisionen has increased its production of reports on major studies considerably over the past ten years, going from 15 reports in 2006 to 25 in 2016. We missed the target by two in 2016, mainly because we closed six preliminary examinations, which therefore never materialized into actual reports. It is during the preliminary examinations that we determine the relevance of planned studies and establish whether sufficient data is available to perform a major study. Sometimes it becomes clear during the preliminary examination that the responsible ministerial department has quite recently taken steps to implement new initiatives in the area in question, which means that these should be allowed some time to demonstrate their effectiveness, before we examine and assess the department's efforts.

Rigsrevisionen's major studies are initiated either by ourselves or at the request of the Public Accounts Committee. In 2016, five of our major studies flowed from our annual audit activities:

- The Ministry of Culture's administration of distribution funds
- Salaries and benefits in state-owned enterprises
- Administrative and salary expenses in adult education centres
- Management of IT security in systems outsourced to external suppliers
- The Ministry of Defence's implementation of efficiency initiatives.

Report on the audit of the government accounts

Rigsrevisionen has for the past couple of years tried to close the audit of the government accounts earlier in the year and report more audit findings to the Public Accounts Committee. In 2016, we submitted the report on the audit of the government accounts in September – the same month as in 2015 – but one month earlier than in 2014 and two months earlier than in 2013.

Our report on the audit of the government accounts is somewhat different from our other reports; it brings together our most significant findings from the annual audit, which, in the aggregate, provide the basis for our opinion on the audit of the consolidated financial statements of the government. In 2016, we concluded that the government accounts were in all material respects correct, meaning that the financial statements were without material error and deficiencies. We also confirmed that the government in all material respects had established business procedures and internal controls that supported the consistency of the transactions included in the financial statements with the appropriations granted and the accounting requirements that apply in the government sector. The 2015 government accounts showed expenditure of DKK 684.1 billion and revenues of DKK 712.5 billion, leaving the government with a surplus of DKK 28.4 billion for the year.

The report also includes an opinion on the administration of EU funds in Denmark and presents the outcome of some of our cross-cutting audits. The themes of the latter were as follows in 2016:

- The universities' payment of large lump sums to their employees
- Six government bodies' security logging and monitoring of network activity.

Quality

Every year, a panel of five professors from the Copenhagen Business School, the University of Copenhagen, the University of Aalborg and the University of Aarhus scrutinize the quality of our major studies. They look at both the technical quality of our reports and how we communicate our findings. In the course of this process, the evaluators assess the relation between main purpose, sub-purposes and analyses in the individual reports, and the connection between analyses and conclusions. All five evaluators found the technical and professional quality of our reports satisfactory.

Effect

This performance measure differs from the other targets set for our activities, since we have very little influence on its achievement. We have a natural expectation that the relevant ministerial departments act on our recommendations and the criticism raised by the members of the Public Accounts Committee. We are aware, however, that the complexity of some of the issues raised – and not least their resolution – makes it impossible for the ministries to implement the recommendations within the deadline of three years. In 2016, 76 per cent of all outstanding issues had been resolved within the deadline, which is an improvement over the 65 per cent achieved in 2015. The closest we have ever been to meeting the target of 90 per cent was back in 2009, when 87 per cent of all recommendations and criticism had been addressed within three years.

Planning and coordination

When we visit the auditees in connection with the annual audit or a major study, we cannot help but to interrupt their daily routine and we are therefore unavoidably, to some extent, considered an inconvenience. Naturally, we do our very best not to disturb the auditees unnecessarily by planning and coordinating our visits and requests for information. In connection with the survey on the auditees view on Rigsrevisionen, we decided that we would be content if minimum 85 per cent of the auditees were happy with our planning and coordination. As it turned out, only 75 per cent of the auditees found our performance in this area satisfactory (59 per cent) or very satisfactory (16 per cent).

You will find a complete list of the 25 reports that Rigsrevisionen published in 2016 in appendix 1.

Our strategy

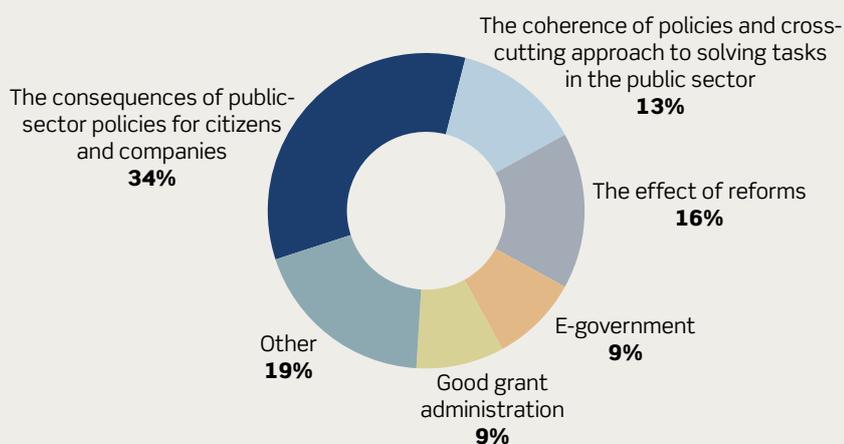
You will find a summary of our strategy for 2015 to 2017 on www.rigsrevisionen.dk.

One of Rigsrevisionen's key priorities is to increase the impact of the work we do. In the current strategy period, we are therefore seeking to report on issues of current interest and to submit more reports to the Danish Public Accounts Committee. This priority also guided our selection of the five policy areas that we have given special attention in both 2015 and 2016:

- the consequences of public-sector policies for citizens and companies
- the coherence of policies and cross-cutting approach to solving tasks in the public sector
- the effect of reforms
- e-government
- good grant administration.

The figure below shows our reports broken down by the five focus areas. Please note that a report may address several focus areas.

REPORTS SUBMITTED IN 2016 BROKEN DOWN BY PRIORITISED FOCUS AREAS



Note: The specification includes 24 reports (the Report on the Audit of the Government Accounts is excluded).

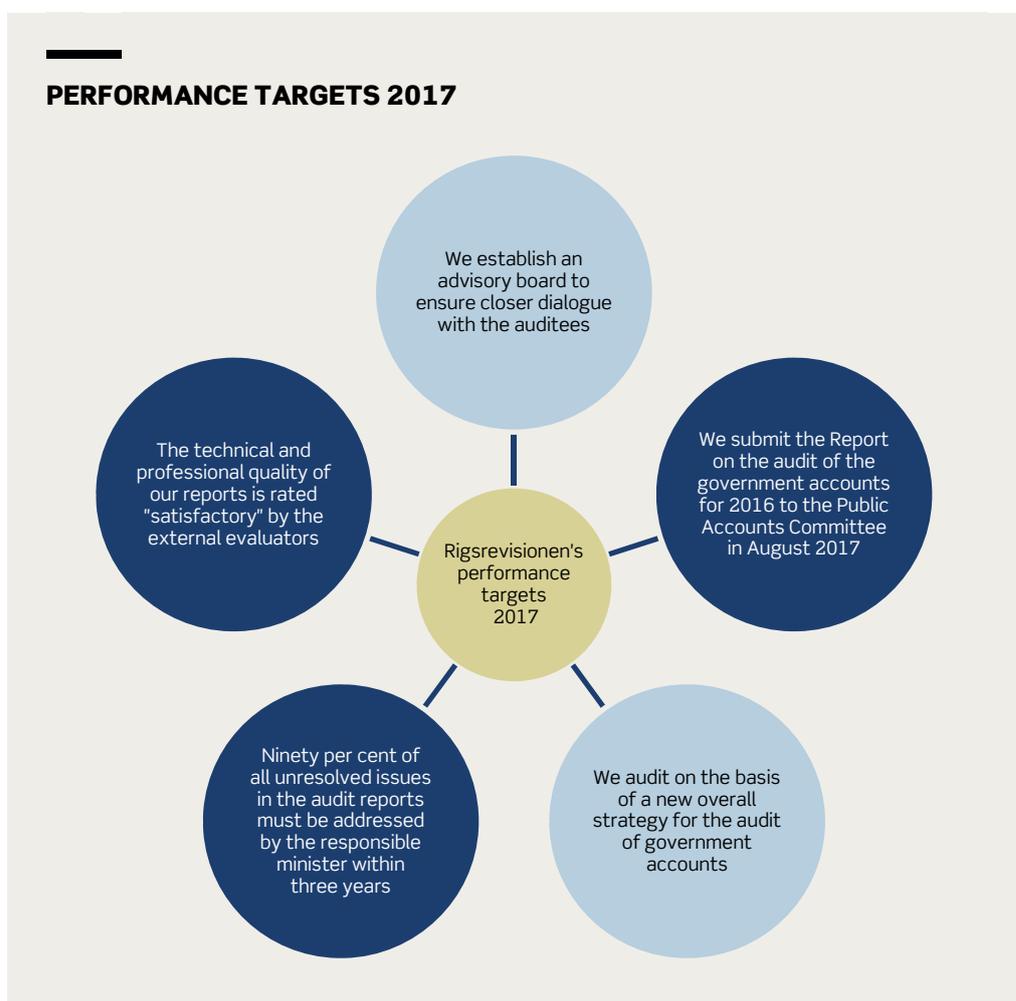
EXAMPLES OF REPORTS ON THE CONSEQUENCES OF PUBLIC-SECTOR POLICIES FOR CITIZENS AND COMPANIES

- The Danish Tax Appeals Agency's case-processing times and productivity
- Efforts directed at patients with acquired brain injury
- The Danish regions' management of out-patient treatment of adult patients with mental illness.

It appears from the figure that our reports in 2016 have been focused mainly on *the consequences of public-sector policies for citizens and companies* (34 per cent), followed by *the effect of reforms* (16 per cent) and *the coherence of policies and cross-cutting approach to solving tasks in the public sector* (13 per cent). Nineteen per cent of our reports dealt with issues that were not directly related to the prioritised areas, such as public procurement, major construction projects and productivity.

Outlook for 2017

Two of the five performance targets that we have set for 2017 are new: the establishment of an advisory board and the development of a new, overall strategy for the audit of the government accounts.



Advisory board

As mentioned in the foreword, Rigsrevisionen has decided to establish an advisory board to address some of the issues that were raised by the auditees in the survey about their view on Rigsrevisionen. The members of the group will act as a sounding board for the strategic challenges facing Rigsrevisionen, and it is expected to include representatives from the audited institutions, external experts and possibly also a representative from another Nordic supreme audit institution. Auditor General, Lone Strøm, will chair the advisory board.

New, overall strategy for the audit of the government accounts

One of the requirements of the seven new standards for public-sector auditing (SOR), that took effect on 1 January 2017, is the development of an overall strategy for the audit of the government accounts. Achievement of this performance target will help us in our efforts to ensure that the new auditing standards are being fully implemented in the organisation in the course of 2017. Rigsrevisionen has previously worked with different sub-strategies and relied on various guidelines for the audit of the government accounts, but has lacked an overall and comprehensive strategy for the work.

The Report on the audit of the government accounts is submitted in August

This is not a new target, but presently the last step in a process that was started in 2015 and aimed to finish the audit of the government accounts as quickly as possible to give the Danish parliament an early opportunity to consider and act on our audit findings. The results of our audit of the government accounts are reported to the Public Accounts Committee in the *Report on the audit of the government accounts*. For the past many years, this report has been published in November, but we have now, gradually, over a few years managed to finish the audit earlier in the year, and in 2017 we expect to publish the report in August.

Our audit plan for 2017

Rigsrevisionen's annual audit activities and major studies are planned one year ahead. The plan is, however, continuously adjusted to take into consideration new developments like, for instance, findings made in the course of a financial audit that call for immediate action, requests for new major studies from the Public Accounts Committee, or a decision to abandon a planned major study due to the outcome of a preliminary study.

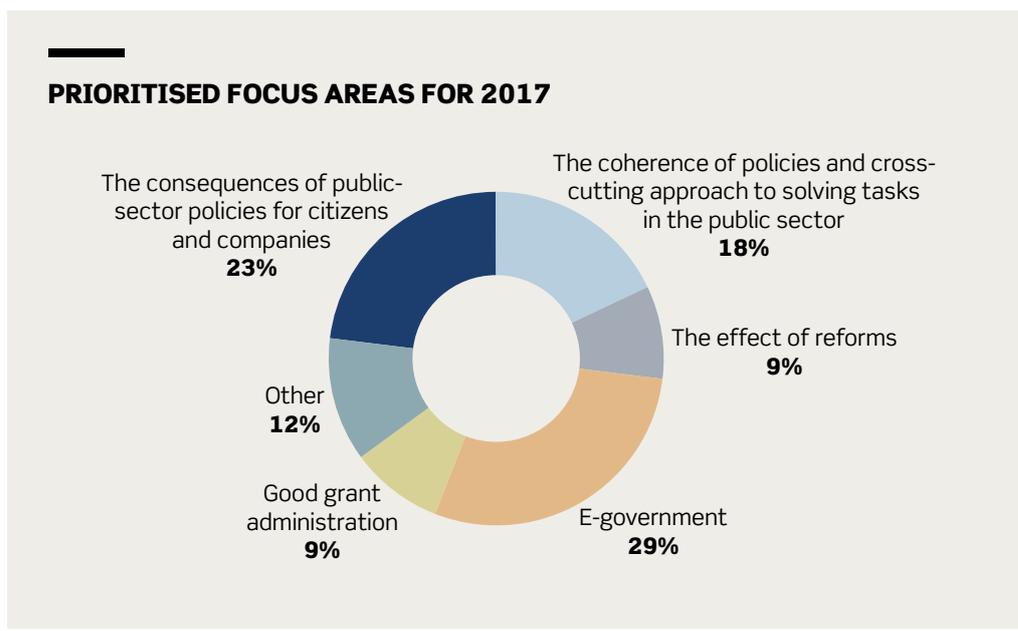
In January 2017, our audit plan for 2017 looked as follows:

Annual audit

Rigsrevisionen's annual audit is organised with the purpose of ensuring that we can issue an audit opinion on the whole government accounts and an opinion on each individual department's contribution to the government accounts. Our audit opinions covers appropriations for 257 departments, government agencies and bodies.

Major studies

We expect to submit 29 reports to the Public Accounts Committee in 2017, including the *Report on the audit of the government accounts*. The major studies will address issues within the following prioritized focus areas:



Our people

Human resources	2013	2014	2015	2016
Full-time equivalent persons employed ¹⁾	261	253	254	254
Salary costs – average per full-time employee (2016 prices)	DKK 622,580	DKK 622,609	DKK 627,790	DKK 620,695
Staff costs - share of ordinary operating expenditure adjusted for one-off costs for the renovation project	80%	77%	80%	81%
Sickness absence – average	6.0 days	5.3 days	6.7 days	5.2 days
Sickness absence – adjusted for long-term illness	3.8 days	3.8 days	5.8 days	4.1 days
Staff turnover			9.8%	12.3%

Distribution by gender year-end 2016/17	2015		2016	
	Females	Men	Females	Men
Staff	53%	47%	54%	46%
Management	46%	54%	48%	52%
Total	52%	48%	53%	47%

¹⁾ Includes a director on secondment with NATO in Brussels.

Staff numbers and salary costs have remained stable over the past three years, but will increase in the years to come due to the termination of the section 9 agreements, as the audits that were previously carried out by the internal audit functions under the agreement will now be performed by Rigsrevisionen and require the employment of 20 auditors. The Danish parliament has therefore increased Rigsrevisionen's appropriation for 2016 and onwards by 20 full-time equivalents. Activities to fill the new positions were started in September, but are expected to continue well into 2017 due to greater mobility and increased competition in the labour market.

Sickness absence and staff turnover

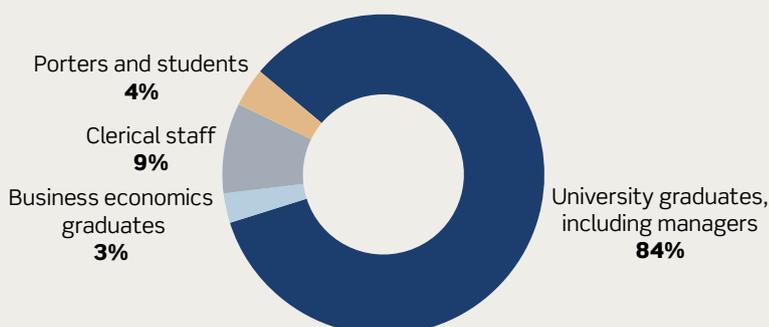
Average sickness absence per employee has fallen from 6.7 days in 2015 to 5.2 days in 2016. In June 2016, Rigsrevisionen took various steps to reduce sickness absence, which included providing more information to management on the extent and distribution of absence, and following up more regularly on long-term sickness absence. We have also gained useful knowledge on work-related sickness absence from a job satisfaction survey carried out among our employees in 2016.

The generally greater mobility in the Danish labour market is also reflected in Rigsrevisionen's staff turnover, which has increased from 9.8 per cent in 2015 to 12.3 per cent in 2016. In comparison, the average staff turnover in government institutions is 13.9 per cent and in the departments 19.9 per cent.

Staff composition

The composition of staff has undergone minor changes since 2015; university graduates, including managers, make up 84 per cent of total staff against approximately 81 per cent in 2015, and business economics graduates make up one percentage point less in 2016 than in 2015. Office clerks, who are mainly working in support functions, made up well over 11 per cent in 2015, but now make up nine per cent of total staff. The change in staff composition reflects Rigsrevisionen's strategy of allocating more resources to auditing.

STAFF COMPOSITION YEAR-END 2016



Financial results

Rigsrevisionen's total result in 2016 shows a deficit of DKK 10.2 million against a surplus of DKK 6.6 million in 2015. The deficit in 2016 is caused by the planned renovation of our office space. The cost of the renovation will be covered by surpluses carried forward from previous years.

The deficit in 2016 consists of a surplus in salaries of DKK 5.2 million and an operating deficit of DKK 15.4 million, which includes a surplus of DKK 0.2 million in commercial services provided, generated on the basis of the total auditing revenue of DKK 5.1 million.

The surplus in salaries is mainly the result of the delay in recruitment of staff for the 20 new positions that were created after the termination of the section 9 agreements. As a result of the generally more optimistic labour market in Denmark, mobility as well as the competition for qualified staff have increased, and Rigsrevisionen has therefore not been able to fill all the positions in 2016.

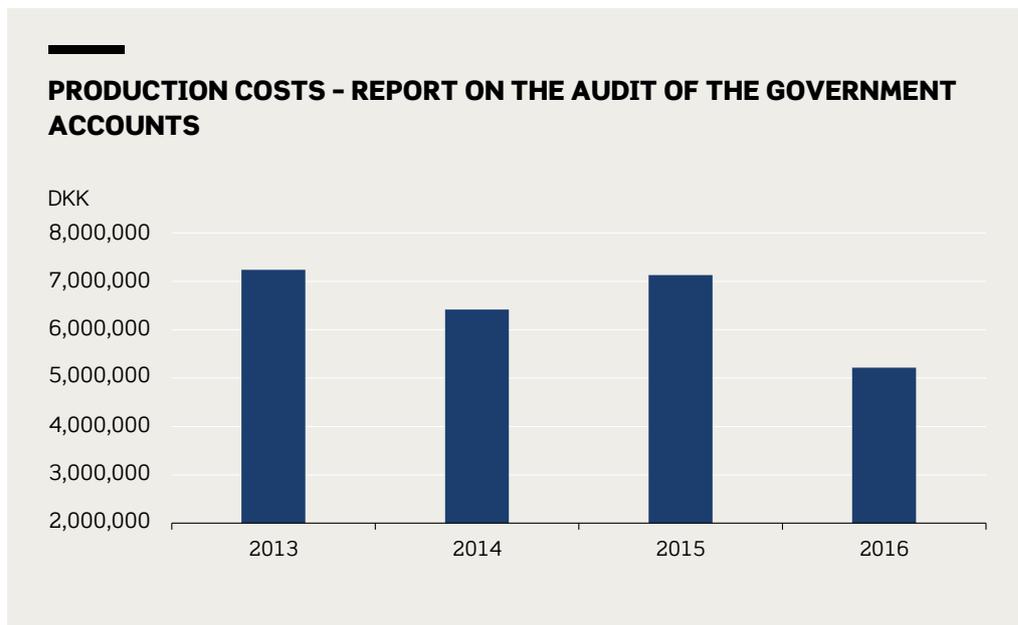
The operating deficit of DKK 15.4 million is caused by the renovation of Rigsrevisionen's offices that was started early in 2016 and is expected to be finished in the summer of 2017. The costs of the renovation project will be covered through Rigsrevisionen's accumulated operating surplus of DKK 30.3 million. The balance of DKK 14.8 million will be carried forward to cover the costs of the project in 2017.

Since 2015, Rigsrevisionen has elaborated separate accounts for commercial services provided. In 2015, these services produced a deficit of DKK 1.5 million. In 2016, this deficit was turned into a surplus of DKK 0.2 million. This positive development is expected to continue over the next few years and ultimately offset the current accumulated deficit.

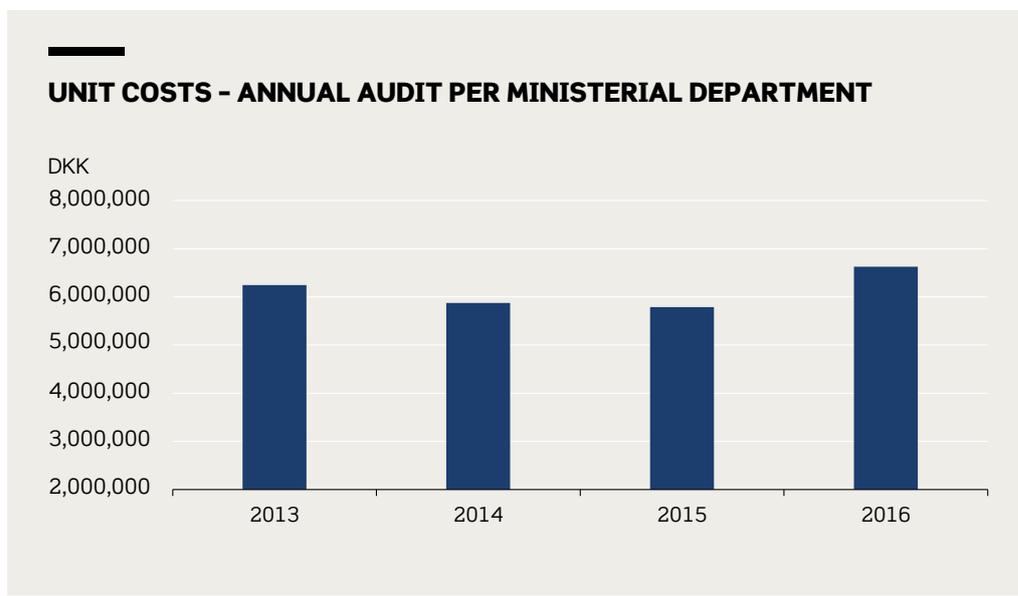
Unit costs

Unit costs concerning 2016 have been adjusted for one-off expenditure for the renovation of Rigsrevisionen's office space to facilitate comparisons with previous years.

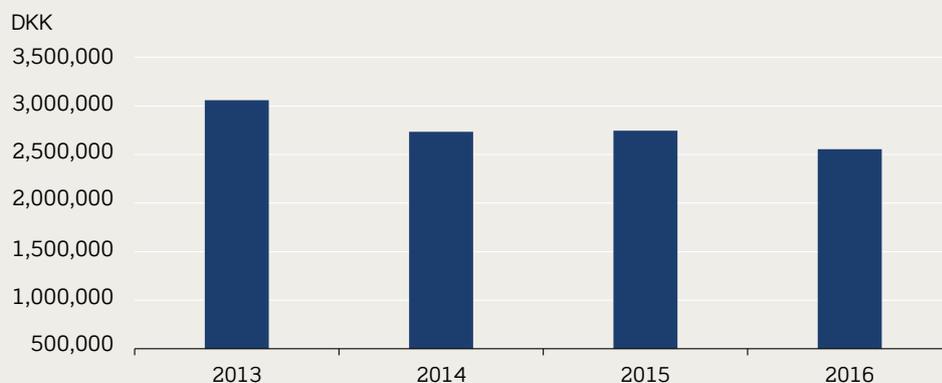
Salary costs are allocated to the various products based on registration of hours dedicated to the individual projects, including staff absence. Salary costs relating to specific products are allocated directly to these, whereas other salary costs are distributed proportionately to the products they concern. Costs concerning other operational activities are distributed to all products based on total, allocated salary costs.



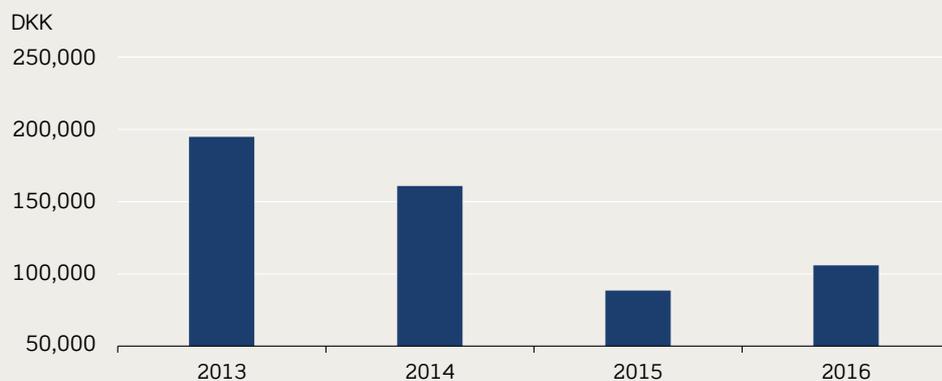
The costs of producing the *Report on the audit of the government accounts* were lower in 2016 than in 2015 - DKK 5.2 million against DKK 7.1 million - mainly because the report this year included the results of only two cross-cutting audits against three in 2015.



Average unit costs were DKK 6.6 million in 2016 against DKK 5.7 million in 2015. The increase is related to the fact that although the government accounts in 2016 includes only 18 departments against 20 in 2015, the amount of work to be done remains the same.

UNIT COSTS - MAJOR STUDIES

Rigsrevisionen submitted 25 major studies to the Public Accounts Committee in 2016, which is two fewer than planned. Costs per unit have decreased marginally since 2013 and are now approximately DKK 190,000 lower than they were in 2015.

UNIT COSTS - MEMORANDUMS

The number of memorandums submitted to the Public Account Committees varies significantly from one year to the next, mainly because most of them follow up on previous audit findings and are drawn up only if important developments have taken place, or if a case can be closed. Unit costs for memorandums were approximately DKK 100,000 in 2016, which was slightly up on 2015, but considerably lower than in 2013 and 2014.

Financial statements and the independent auditor's report

RIGSREVISIONEN'S FINANCIAL STATEMENTS FOR 2016

STATEMENT OF INCOME AND EXPENDITURE

(DKK '000)	Note	Actual 2015	Budget 2016 (not audited)	Actual 2016	Budget 2017 (not audited)
EXPENDITURE:					
Ordinary operating income:					
Net appropriation		202,100	203,500	207,300	214,600
Income relating to audit services	4	4,288	5,800	5,052	5,300
Total ordinary operating income		206,388	209,300	212,352	219,900
Ordinary operating expenditure:					
Rent		14,712	15,200	14,397	14,800
<i>Staff costs:</i>					
Salaries		131,179		132,917	
Pension contributions	10	21,939		22,077	
Salary refunds		(2,176)		(1,969)	
Other staff costs		3,039		941	
Total staff costs	7	153,980	155,600	153,965	166,200
Other ordinary operating expenditure		24,450	43,600	47,302	44,900
Amortisation, depreciation and write-downs	2/3	381	100	504	800
Salary costs exceeding the payroll cap	4	4,370	4,000	3,691	3,700
Other ordinary operating expenditure	4	1,385	1,300	1,170	1,200
Total ordinary operating expenditure		199,278	219,800	221,029	231,600
Result of ordinary operations		7,110	(10,500)	(8,677)	(11,700)
Internal government transfer expenditure		473	1,470	1,458	1,200
Financial expenditure		19	30	56	100
Net result for the year - accruals based		6,618	(12,000)	(10,191)	(13,000)
Distribution of surplus/deficit for the year		6,618	(12,000)	(10,191)	(13,000)
Accumulated surplus	8	31,887	19,887	21,696	8,696
RIGSREVISIONEN'S PENSION STATEMENT:					
Net appropriation		6,400	6,800	6,800	6,900
Income (public service pension contributions)	10	2,114	2,200	2,102	2,200
Expenditure (pension benefits)		8,528	9,000	8,394	9,100
Rigsrevisionen's pension statement total		6,414	6,800	6,292	6,900
Net result for the year - cash based		(14)	0	508	0

BALANCE SHEET

(DKK '000)	Note	31 December 2015	31 December 2016
ASSETS			
Fixed assets:			
<i>Intangible fixed assets:</i>			
Completed development projects		0	0
Acquired concessions, patents, licences, etc.		0	0
Total intangible fixed assets	2	0	0
<i>Tangible fixed assets:</i>			
Leasehold improvements		0	1,082
Furniture and IT equipment		744	3,011
Total tangible fixed assets	3	744	4,094
<i>Financial assets investments:</i>			
Government guarantee	9	3,378	3,378
Total fixed assets		4,122	7,472
Current assets:			
Receivables (including prepaid salaries and salaries owing)		2,747	5,485
Receivables, Rigsrevisionen's pension statement (including prepaid pensions)		662	0
<i>Cash:</i>			
Non-interest bearing account		34,634	39,129
Financing account		35,806	25,456
Total cash		70,440	64,585
Total current assets		73,849	70,070
Total assets		77,971	77,542
LIABILITIES:			
Equity:			
Adjusted equity (opening balance)	9	3,378	3,378
Surplus carried forward		31,887	21,696
Equity, pensions		(165)	(153)
Total equity		35,100	24,921
Provisions	5	5,557	2,602
Long-term liabilities:			
Long-term debt	6	169	2,530
Total long-term liabilities		169	2,530
Short-term liabilities:			
Goods and services		8,226	12,714
Other short-term debt		2,500	9,183
Other short-term debt, Rigsrevisionen's pension statement		827	153
Holiday allowance and overtime pay, etc.		25,592	25,439
Total short-term debt		37,145	47,489
Total liabilities		77,971	77,542
Accounting policy applied	1		
Pension obligations	10		

Notes to the financial statements

Note 1. Accounting policy applied

The financial statements are presented in accordance with the accounting standards applying to Rigsrevisionen. The accounts for Rigsrevisionen (operational appropriation) are accrual based, whereas the accounts for Rigsrevisionen's pension payments (other appropriation) are cost based. The accounting policy applied is identical with the policy applied to similar government appropriations.

The accounting practice is the same as last year.

The accounting year is the tax year. In the income statement, income is recognised when earned and expenditure is recognised when consumed. However, when goods delivered are not stocked and operating equipment is not capitalised, then the accrual accounting principles are used in combination with the principle of legal claim. The balance sheet shows Rigsrevisionen's total assets and liabilities.

Expenditure is accrued as follows:

- Payroll costs are expensed as incurred.
- Holiday allowance and provisions for accumulated overtime are expensed once a year.
- Consumption of goods and services, taking place within the same tax year and within 12 months after delivery or the performance of the work, is recognised upon delivery or when the work has been performed.
- Tangible and intangible assets are depreciated over the expected lifetime of the asset, ranging from three to ten years. Only assets with a value above DKK 50,000 are depreciated
- For liabilities that do not concern delivery of goods and services, a provision or a short-term liability is recorded when a legally binding event has occurred and the liability has become plausible and can be estimated.

Income is recognised when a service has been provided and a legal entitlement to receive payment has been obtained.

Provisions concern severance payments and maintenance of the leased office space, which, in accordance with the leasehold contract, must be maintained to the level required by the property owner, should the lease be terminated.

Current pension payments made to public officials are expensed. No provisions for future pension benefits are made in the balance sheet. Still, payroll is charged with expenditure equal to a technical pension benefit provision.

The current technical pension provision makes up 15 per cent of the pension-bearing salary. For vacancies filled after 1 August 2005 or later, the rate is 20.3 per cent of the pension-bearing salary. In 2016, total pension provisions made up DKK 2.1 million – the same as in 2015.

Rigsrevisionen's financial statements are worked out based on data from Navision Stat/SKS.

Note 2. Intangible fixed assets

(DKK '000)	Acquired concessions, patents, licences	Total intangible fixed assets
Cost, opening balance	511	511
Additions during the year	0	0
Disposals during the year	(511)	(511)
Cost, closing balance as at 31 December 2016	0	0
Accumulated amortisation as at 31 December 2016	0	0
Net asset value as at 31 December 2016	0	0
Amortisation during the year	0	0

Intangible fixed assets are mainly in the form of licences.

Note 3. Tangible fixed assets

(DKK '000)	Leasehold improvements	Furniture and IT equipment	Total tangible fixed assets
Cost, opening balance	4,315	3,962	8,277
Additions during the year	1,095	2,758	3,853
Disposals during the year	(284)	(440)	(725)
Cost, closing balance	5,126	6,279	11,405
Accumulated depreciation as at 31 December 2016	(4,043)	(3,268)	(7,311)
Net asset value as at 31 December 2016	1,082	3,011	(4,094)
Depreciation during the year	(13)	(491)	(504)

Tangible fixed assets are mainly in the form of IT equipment.

Fixed assets relating to leasehold improvements are fixtures and fittings in the leased premises paid for by Rigsrevisionen.

Note 4. Commercial services provided

(DKK '000)	Actual 2016	Appropriation 2016	Variance 2016	Opening balance 2016	Total accumu- lated result
Salaries exceeding the payroll cap	3,691	3,000	(691)	(1,370)	(2,061)
Other ordinary operating expenditure	1,170	1,000	(170)	(385)	(555)
Expenditure	4,861	4,000	(861)	(1,755)	(2,616)
Income relating to audit services	(5,052)	(4,000)	1,052	288	1,340
Total	191	0	191	(1,467)	(1,277)

With a positive variance in 2016 of DKK 191,000, the accumulated deficit has been reduced to DKK 1,277 million. This amount is included in the total result for principal account no. 03.31.11 Rigsrevisionen. We expect to offset the deficit in the course of the next few years.

Note 5. Provisions

In 2015, Rigsrevisionen made a provision of DKK 2.6 million for renovation of the leased premises to ensure that they would meet with the landlord's requirements if part of or the entire lease was terminated. By the end of 2016, Rigsrevisionen had refurbished 55 per cent of its office space, which now meets with the requirements of the lease contract. The remaining 44 per cent of our lease, including the office space that we intend to vacate, will be renovated in the course of 2016.

Rigsrevisionen has also made provisions for severance commitments made in 2016 that will release payments in 2017. The severance commitments have been recognized in the salary accounts in 2016 and set off against provisions made. At year-end 2016, provisions for severance commitments was DKK 1.4 million.

Note 6. Follow-up on cash flow

Rigsrevisionen has depreciated its fixed assets on a monthly basis and made the relevant cash transfers on the respective SKB bank accounts (government payment system). In accordance with the cash flow arrangement, Rigsrevisionen has adjusted the non-interest bearing SKB account in February 2017 to ensure that the balance corresponds to the net liabilities as at 31 December 2016 (provisions, current assets, short-term liabilities and surplus carried forward).

UTILISATION OF BORROWING LIMIT

(DKK '000)	2016
Total intangible and tangible fixed assets	4,094
Borrowing limit	7,500
Utilisation rate	54.6%

Note 7. Follow-up on payroll cap

(DKK '000)	Accumulated savings, opening balance 2016. Carried forward as approved by the Folketing	Actual 2016	Accumulated savings closing balance 2016
Payroll cap		159,200	
Salaries		153,965	
Variance	1,636	5,235	6,871

Like government institutions, Rigsrevisionen is bound by a payroll cap and required to keep staff costs within the limit set by the Finance and Appropriation Act. However, subject to approval by the Folketing, Rigsrevisionen may exceed the limit by an amount brought forward from previous years in which Rigsrevisionen has recorded savings in salary costs.

Rigsrevisionen recorded savings in salaries of DKK 5.2 million in 2016, which increases Rigsrevisionen's accumulated savings at year-end 2016 to DKK 6.9 million.

Note 8. Appropriations

(DKK million)	Actual 2015	Budget 2016 (not audited)	Actual 2016	Variance 2016	Budget 2017 (not audited)	Appropriation Act/Additional Appropriation 2017
Net appropriation	202.1	203.5	207.3	3.8	214.6	214.6
Income	4.3	5.8	5.1	(0.7)	5.3	4.8
Expenditure	199.8	221.3	222.5	(1.2)	232.9	219.4
Result for the year	6.6	(12.0)	(10.2)	1.8	(13.0)	0.0
<i>Accumulated result:</i>						
Accumulated surplus opening balance 2016			31.9			
Result for the year			(10.2)			
Accumulated surplus to be carried forward by year-end			21.7			

The negative result for the year of DKK (10.2) million is deducted from the surplus carried forward from previous years, leaving Rigsrevisionen with an accumulated surplus of DKK 21.7 million.

As a consequence of the decision to terminate the section 9 agreements with effect from 1 September 2016, Rigsrevisionen received an additional appropriation for 2016 and onwards to hire 20 full-time equivalents to perform the work that was previously done by the internal audit functions. However, filling these new positions has turned out to take longer than anticipated and will continue in 2017.

Rigsrevisionen's additional appropriation for 2017 is also affected by an adjustment made in connection with an expected, but not realised, rent reduction that was incorporated in the Finance and Appropriation Act for 2017 at the request of the Danish Building and Property Agency. It turned out that the agency's calculations were affected by error, and Rigsrevisionen's appropriation for 2017 was subsequently increased by DKK 0.4 million.

Based on the activities planned for 2017, Rigsrevisionen expects a deficit of DKK 13 million concerning the refurbishment of the premises that will be finished in the summer of 2017. This deficit will be deducted from the surplus carried forward from previous years.

Note 9. Government guarantee and adjusted equity (opening balance)

Adjusted equity (opening balance) represents the funding allocated to Rigsrevisionen by the Danish government. In the balance sheet, the adjusted equity is offset by a government guarantee. The value of the adjusted equity and the government guarantee equals the limit of fluctuation set for Rigsrevisionen's accumulated deficit. Originally, the government guarantee was calculated as 2 per cent of gross expenditure for 2006.

Note 10. Pension obligations

(DKK million)	31 December 2015	31 December 2016
Pension obligations	203.8	203.1

Rigsrevisionen's aggregate pension obligation to current public officials and retired public officials amounted to DKK 203.1 million as per 31 December 2016 against DKK 203.8 million in 2015. According to calculations performed at the request of Rigsrevisionen, the actuarial annual growth in the value of the accrued pension savings for employees make up DKK 2.4 million (level as per 31 December 2015).

Our calculations reflect the consequences of the retirement reform, which raised the retirement age, and are based on the assumption that retirement will take place three years before the statutory retirement age, as stipulated in the Danish Social Pensions Act. The calculations also take into consideration the rules concerning cuts in the pension if retirement takes place before the statutory retirement age, which depend on 1) year of birth – before or after 1 January 1959 – and 2) the date the employee joined Rigsrevisionen – before or after 1 January 2007. The annual growth rate corresponds to an annual average contribution percentage of 32.3 per cent of the pension-bearing salary. The annual growth rate and salaries have been weighted against the period in which the growth is expected. A basic annual interest rate of 2 per cent has been applied. The pension obligation has been calculated based on an insurance calculation model called G82 and in accordance with the recommendations of the Danish Financial Supervisory Authority, which take into consideration both gender and age, and is based on the life expectancy of the general population.

MANAGEMENT STATEMENT

Today the management of Rigsrevisionen presented the annual report and financial statements for 2016 for primary account no 03.31.11. Rigsrevisionen, and for subsidiary account no. 03.41.01.60. Rigsrevisionen's pensions. The financial statements have been prepared in accordance with the accounting provisions applicable to Rigsrevisionen and form an integral part of the financial statements of the Folketing.

It is our opinion that

- the annual report is correct, i.e. free from material misstatement or omissions, and that target setting and reporting are adequate;
- the transactions included in the financial statements are consistent with appropriations granted, legislation and other regulations, agreements made and generally accepted practice;
- that business procedures established ensure financially appropriate administration of the funds for which the financial statements are presented.

Copenhagen 7 April 2017

Lone Strøm
Auditor General

Nanna Henning
Assistant Auditor General

INDEPENDENT AUDITOR'S OPINION

To the Folketing's Presidium

Opinion

Conclusion

In our opinion, the financial statements present fairly, in all material aspects, the financial position of Rigsrevisionen at 31 December 2016. The financial statements have been prepared in accordance with the accounting provisions applicable to Rigsrevisionen and form an integral part of the financial statements of the Folketing.

We have audited the financial statements of Rigsrevisionen for the financial year 1 January – 31 December 2016, which comprise income statement, balance sheet and notes, including summary of significant accounting policies. The financial statements are prepared in accordance with the accounting provisions applicable to Rigsrevisionen and form an integral part of the financial statements of the Folketing.

Basis for opinion

We conducted our audit in accordance with international auditing standards and additional provisions applicable in Denmark, and good public-sector auditing practice as the audit is conducted on the basis of the provisions of the audit instructions issued by the Presidium of the Folketing to the auditor of the Folketing. Our responsibilities under those standards and requirements are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Folketing in accordance with international ethical principles for auditors (IESBA's ethical standards) and any additional provisions applicable in Denmark, and we have fulfilled our other obligations in accordance with these ethical standards and requirements. In our opinion, the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of matter

The income and expenditure statement and note 8 for the financial year 1 January – 31 December 2016 include the approved budget for 2016. As it appears from the financial statements, these budget figures are not subject to audit. This does not affect our audit opinion.

Statement on management's review

Management is responsible for the management's review, pages 1 to 21. Our opinion on the financial statements does not cover the management's review and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the management's review and, in doing so, consider whether the management's review is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Moreover, we consider whether the management's review includes disclosures required by the accounting provisions that apply to Rigsrevisionen.

Based on the work performed by us, we believe that the management's review is in accordance with the financial statements and has been prepared in accordance with the accounting provisions that apply to Rigsrevisionen. We did not identify any material misstatement in the management's review.

Management's responsibility for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the accounting provisions that apply to Rigsrevisionen and form an integral part of the financial statements of the Folketing. Management is also responsible for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing Rigsrevisionen's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the financial statements, unless management either intends to cease operations, or has not realistic alternative but to do so.

Auditor's responsibility for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with international auditing standards, the additional provisions that apply in Denmark, and good public-sector auditing practice, as the audit is conducted on the basis of the provisions of the audit instructions issued by the Presidium of the Folketing to the auditor of the Folketing, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of financial statements users taken on the basis of these financial statements.

As part of an audit conducted in accordance with international auditing standards and the additional provisions that apply in Denmark, and good public-sector auditing practice, as the audit is conducted on the basis of the provisions of the audit instructions issued by the Presidium of the Folketing to the auditor of the Folketing, we exercise professional judgment and maintain professional scepticism through the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Rigsrevisionen's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Rigsrevisionen's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Rigsrevisionen to cease to continue as a going concern.
- Evaluate the overall presentation, structure and contents of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control that we identify during our audit.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Statement on compliance audit and performance audit

Management is responsible for the consistency of transactions comprised by the financial reporting with appropriations, legislation and other regulations as well as with agreements concluded and generally accepted practice, and for due financial considerations having been taken into account in the administration of the funds and the operation of the enterprises comprised by the Financial Statements.

In accordance with good public-sector auditing practice, it is our responsibility, in connection with our audit of the Financial Statements, to select the subject matters relevant to both the compliance audit and the performance audit. During a compliance audit, we verify with reasonable assurance for the subject matters selected whether the transactions comprised by the financial reporting are consistent with appropriations, legislation and other regulations as well as agreements concluded and generally accepted practice. During a performance audit, we assess with reasonable assurance whether the systems, processes or transactions examined support that due financial considerations are taken into account in the administration of the funds and the operation of the enterprises comprised by the Financial Statements.

If we, based on the work performed, conclude that our audit gives rise to material critical comments, we are to report on these.

We do not have any material critical comments to report in this respect.

Copenhagen 7 April 2017

PricewaterhouseCoopers
State-authorized accountants
CVR no. 33 77 12 31

Jens Otto Damgaard
State-authorized Public Accountant

Jesper Randall Petersen
State-authorized Public Accountant

APPENDIX 1. REPORTS SUBMITTED TO THE PUBLIC ACCOUNTS COMMITTEE IN 2016

Savings potential of approximately DKK 1 billion annually associated with the transition to the mandatory digital mailbox “Digital Post”

January 2016

Procurement under the Ministry of Culture

January 2016

The State Administration's supervision of the municipalities

February 2016

Adult education centres' (VUC) administrative and salary costs

February 2016

The Customs and Tax Administration's management of refunds of dividend withholding tax and the Ministry of Taxation's supervision of the refunds

February 2016

The Ministry of Employment's implementation of reforms

March 2016

The regions' management of out-patient treatment of adult patients with mental illness

March 2016

The Ministry of Transport and Building's involvement in Aarhus Letbane

April 2016

The Ministry of Environment and Food's management of biodiversity in the Danish state forests

May 2016

The management of agricultural funds

May 2016

Energy savings in the public sector

June 2016

The Ministry of Culture's administration of distribution funds

June 2016

Salaries and benefits in state-owned enterprises

August 2016

Inconvenience to road users in connection with road construction

August 2016

Services provided to children in care

August 2016

The audit of the government accounts for 2015

September 2016

The Ministry of Defence's implementation of efficiency initiatives

September 2016

Teaching at the university colleges

October 2016

The regional TV 2-stations

October 2016

Management of IT security in systems outsourced to external suppliers

November 2016

Efforts directed at patients with acquired brain injury

November 2016

Hospital physicians' dual practice

November 2016

The government's tendering of IT operations and maintenance

December 2016

The Tax and Customs Administration's control of claims for VAT refunds

December 2016

The Tax Appeals Agency's case-processing times and productivity

December 2016

English translations of the introduction and conclusions of the reports can be found on www.rigsrevisionen.dk.