

April 2021

Annual report and accounts 2020

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Rigsrevisionen's annual report and accounts for 2020 is submitted to the Danish Public Accounts Committee in accordance with section 17 (4) of the Danish Auditor General Act.

A word from the Auditor General

2020 was a difficult year characterised by anxiety, restrictions and lockdown following the outbreak of COVID-19. But 2020 was also an eye-opener for us in terms of the immense flexibility, creativity and determination that both the auditees and our staff showed in their efforts to overcome the challenges posed by the pandemic and get the job done. In spite of the fact that we all worked from home for most of 2020, we largely managed to keep production on track: We submitted the reports on the audit of the Danish public accounts and government's administration as planned in August, and we finished and delivered 20 reports on major studies to the Danish Public Accounts Committee. In other words, we managed to do what we are here to do, also under the new, difficult conditions. Remote working did not significantly affect our production, but it certainly had an impact in other areas: Giving new staff a warm reception from our home offices was, of course, quite a challenge, and a planned management development project as well as various other development initiatives had to be postponed.



New data analysis office

Rigsrevisionen's data analysis office was set up in April 2020 to support our ambitions to become more data driven in major studies with particular focus on the government's efficiency, effectiveness and economy. The new unit serves as a centre of excellence that tests and develops new data analysis tools and makes its expertise and services available to the rest of the organisation. The office has a staff of 7 internally recruited people and is headed by a director hired outside the organisation.

Centrally obtained audit evidence

Rigsrevisionen's efforts to streamline financial audit gathered momentum in 2020, when we launched the project *Centrally obtained audit evidence*. The purpose of the project is partly to introduce more data driven audits of the public accounts, partly to target the audit at the most significant areas of administration and achieve more consistency in our audit approach across ministerial remits.

A unit consisting mainly of financial auditors with specialist skills draw data from a number of shared government IT-systems and on the basis hereof they analyse, among other things, consumption and payment patterns and produce new data that is made available to all our auditors. In the near future, the project will include also an extension of the audit of the Danish Agency for Governmental Administration. This agency handles payroll and accounting on behalf of several government institutions that are all audited by Rigsrevisionen.

Quality assurance

Managing and assuring the quality of the work we do is an ongoing task for Rigsrevisionen. In retrospect, 2020 turned out to be a year dominated by activities with focus on quality.

Rigsrevisionen's quality management system

Rigsrevisionen's standard of public-sector auditing, SOR 2, prescribes the requirements of our overall quality management system.

In 2020, we took various steps to clarify the relationship between SOR 2 and our code of ethics, resource management, terms and conditions of a number of specific tasks and documentation requirements.

External evaluation

External evaluation is an important element in our quality management system, and the quality of Rigsrevisionen's major studies has for many years now been evaluated every year by an external panel of researchers. In 2020, we expanded the scope of external evaluation and commissioned an independent state-authorized public accountant to go through the audit of selected ministerial remits. It turned out to be a very instructive exercise that partly confirmed us in our view that the strategy we have laid down for the audit is the right one, and partly pointed to a number of areas, where we should work on achieving more consistency in audit approach and documentation.

Peer review

We took the first steps to have our major studies and the financial audit of the Danish public accounts peer reviewed in October 2020. The overall purpose of the peer review will be to determine, whether our audit is independent, efficient and effective, whether it produces results that are true and fair and can be relied on by our stakeholders. Rigsrevisionen's audit practice was last evaluated in 2006.

The peer review team, consisting of auditors from the Supreme Audit Institutions of Norway, Sweden and Finland, have broad and deep knowledge of the terms and working conditions in which public-sector auditing is carried out. We have taken the peer review team through our work tasks and processes at a number of virtual meetings. These presentations will be followed by scrutiny of relevant documents and interviews with our staff in the course of 2021. We expect the peer review to be completed in December 2021.

SOR

SOR (the Danish standards of public-sector auditing) have been developed by Rigsrevisionen and are in compliance with the fundamental principles of the International Standards of Supreme Audit Institutions (ISSAI). The standards apply to Rigsrevisionen as well as to audits in the public-sector undertaken by private auditing firms. The standards define the requirements that auditors must comply with in order to carry out audits in line with good public-sector auditing practice as prescribed by law. More information can be found [here](#).

Peer review

A peer review is an external evaluation made by one's peers, which, in this connection, would be auditors from other Supreme Audit Institutions.

What happens in 2021 in the wake of COVID-19

As the COVID-19 vaccination programme is being rolled out in Denmark, we can all look forward to seeing our colleagues in the flesh instead of looking at their blurred portraits on our PC monitors. We also look forward to meeting the auditees face-to-face on audit visits. Much can be achieved through virtual meetings, but that little extra that is so important for the relationship with the auditees is often lost, when we are not physically in the same room. And for that very reason, we are particularly looking forward to hosting a couple of after-work meetings, where we can exchange knowledge and experience with the auditees on subjects of mutual interest. In short, it will be a joy to start working under more normal circumstances, although not necessarily in the entirely same way as before COVID-19. Our first task after returning to the office will be to re-establish what can best be described as the dynamics of the relationship between not only staff and management, but also between different departments and units across the organisation.

Our experience with working from home for nearly a full year has been such that we – on a trial basis - have decided to introduce a weekly fixed remote working day. It will be up to the individual members of staff to decide whether they want to use this option, but for many the flexibility associated with remote working is much appreciated, particularly perhaps by families with small children and staff with a long commute.

COVID-19 has also taught us a thing or two about communication, motivation, flexibility and the value of spending time with colleagues, professionally and socially. Our staff have done much to maintain contact with their colleagues and in addition to strictly professional meetings, they have arranged virtual joint lunches, coffee breaks and Christmas lunches. All the knowledge and experience that we have gained during COVID-19 will be transformed into actions in 2021 to the benefit of the auditees as well as Rigsrevisionen.

Lone Strøm
Auditor General

Rigsrevisionen's activities and economy

Rigsrevisionen is part of the parliamentary system in Denmark and is an independent institution under the Folketing (Danish parliament). We check that the Danish government accounts are correct (financial audit), that public authorities and other government funded agencies and bodies act in compliance with current legislation and rules (compliance audit) and that public money is used for the purposes decided by the Folketing and is administered effectively, efficiently and economically (performance audit).

Audit of the Danish public accounts

The audit of the Danish public accounts is Rigsrevisionen's core task. The audit is performed in accordance with the Danish standards of public-sector auditing (SOR) and good public-sector auditing principles. This means that the financial audit of the accounts includes also elements of compliance audit and performance audit.

Our opinion on the audit of the financial statements of the various government agencies and bodies is included in the annual audit opinions formed on each separate ministerial remit. The annual report on the audit of the public accounts, which is submitted to the Danish Public Accounts Committee in August, includes our opinion on the public accounts as a whole and highlights significant errors or material weaknesses detected during the audit.

With the exception of the impact of the qualification of our opinion on section 38. Taxes and Duties and a number of individual – but not significant per se – errors, the public accounts for 2019 are in all material aspects correct.

The qualified opinion on section 38. Taxes and Duties triggered a very critical comment from the members of the Public Accounts Committee, who noted that in spite of the fact that the Ministry of Taxation, in the course of 2019, had managed to reduce the number of errors and uncertainties in the financial statements considerably, Rigsrevisionen detected errors in the 2019 accounts with a total value of DKK 1.3 billion.

Apart from the above, the audit showed that the ministries had kept within the appropriations, and Rigsrevisionen's overall assessment was therefore that the public accounts for 2019 were correct.

Danish Public Accounts Committee

- Henrik Thorup – *Danish People's Party (chairperson)*
- Klaus Frandsen – *The Social Liberal Party (vice chairperson)*
- Frank Aaen – *The Red Green Alliance*
- Britt Bager – *The Conservative People's Party*
- Jesper Petersen – *The Social Democratic Party*
- Mette Abildgaard – *The Conservative People's Party (succeeded Mai Mercado on 1 April 2021).*

Read more about the work of the Public Accounts Committee on its [website](#).

Qualification

If the audited government body is unable, for instance, to provide documentation of the correctness of data included in the government accounts, the auditors will qualify their opinion.

Audit of the government's administration

The most significant results of our compliance audit and performance audit of the government's financial statements are reported in the report on the audit of the government's administration.

The audit of the ministries' compliance and performance in 2019 found that the departments do not always administer funds in compliance with the rules and terms set by the Folketing. In other words, not all tasks are performed in the most effective and efficient manner and the government therefore risk losing revenue. Our audit resulted in five critical statements on the Ministry of Taxation's administration. It should be noted, however, that none of the ministries were in full compliance with all rules and terms, nor was their performance consistently supporting economic, efficient and effective administration.

Critical statements

A critical statement reflects material regulatory breaches or administrative shortcomings. Material regulatory breaches or administrative shortcomings, that are detected during the audit and give rise to critical statements, must be reported in the statement that is included in the overall opinion on the financial statements.

Major studies

In 2020, Rigsrevisionen submitted 20 major studies to the Public Accounts Committee. Three of the 20 reports looked at adjustments to hospital construction projects, the regions' financial management of the hospitals and patients' access to specialised palliative care (relief of pain and other problems associated with life-threatening disease). Three other reports examined issues concerning IT security, the decision-making phase in government IT projects and realisation of benefits of government IT projects.

Six of the studies were initiated at the request of the Public Accounts Committee and had focus on the government's anti-money laundering and counter-terrorist financing effort, inspection of animal transports, administration of the Danish Employers' Reimbursement System (AUB), the Danish ministries work with the UN Sustainable Development Goals (SDGs) in Denmark, the decision-making phase in government IT projects and the Danish ministries' initiatives to prevent fraud in the public sector.

The remaining 14 studies were undertaken on Rigsrevisionen's own initiative and dealt with a wide range of regional or cross-departmental topics and issues.

Two of our reports concerned all the Danish ministries. One looked at the government's work with the UN SDGs in Denmark. The Public Accounts Committee was not satisfied with the fact that the ministries had generally not followed up and analysed progress made against achievement of the individual UN targets and have failed to incorporate the SDGs in the target and performance plans of underlying agencies and institutions. The members of the committee also noted that the ministries' model for assessment of the consequences of new legislation for the SDGs had not progressed beyond the test phase.

The other study that encompassed all Danish ministries dealt with the effort made by the ministries to prevent fraud committed internally by people employed in the public sector. We did not detect any incidents of fraud in the course of the study, but we did establish that the system of internal controls set up in many ministries gave staff ample opportunity to commit procurement, payroll and grant fraud without risking detection. The report triggered fierce criticism from the members of the Public Accounts Committee, who made it quite clear that the ministries should increase their focus on internal controls and risk management.

Rigsrevisionen has in recent years had particular focus on the government's administration in relation to economy, efficiency and effectiveness. In 2020, we submitted three reports of this type, which looked into the effectiveness of the Danish Working Environment Authority's (WEA) inspections, the performance of the Danish police in relation to charging burglars and Statistics Denmark's quality and efficiency. Read more about these and our other studies on www.rigsrevisionen.dk.

Appendix 1 shows a list of major studies submitted to the Public Accounts Committee in 2020.

Other auditing tasks

In accordance with the provisions of the Auditor General Act, Rigsrevisionen also audits the financial statements of 35 independent public enterprises like, for instance, the Danish state railways and the Danish national broadcasting corporation. In addition to these, the Nordic cooperation established between Denmark, Norway, Sweden, Iceland, the Faroe Islands, Greenland and Aaland requires us to audit the Nordic Council of Ministers, the Nordic Council and the Nordic Culture Fund. Rigsrevisionen audits these three institutions, because the provisions of the Nordic audit regulations prescribe that the country hosting the headquarters of the Nordic cooperation, as Denmark does, also audits the financial statements of the three institutions.

Rigsrevisionen also issues opinions to government recipients of EU funding. These opinions include assessments of whether the financial statements present a fair view of the recipients' expenditure and possible income in connection with the implementation of EU-funded projects.

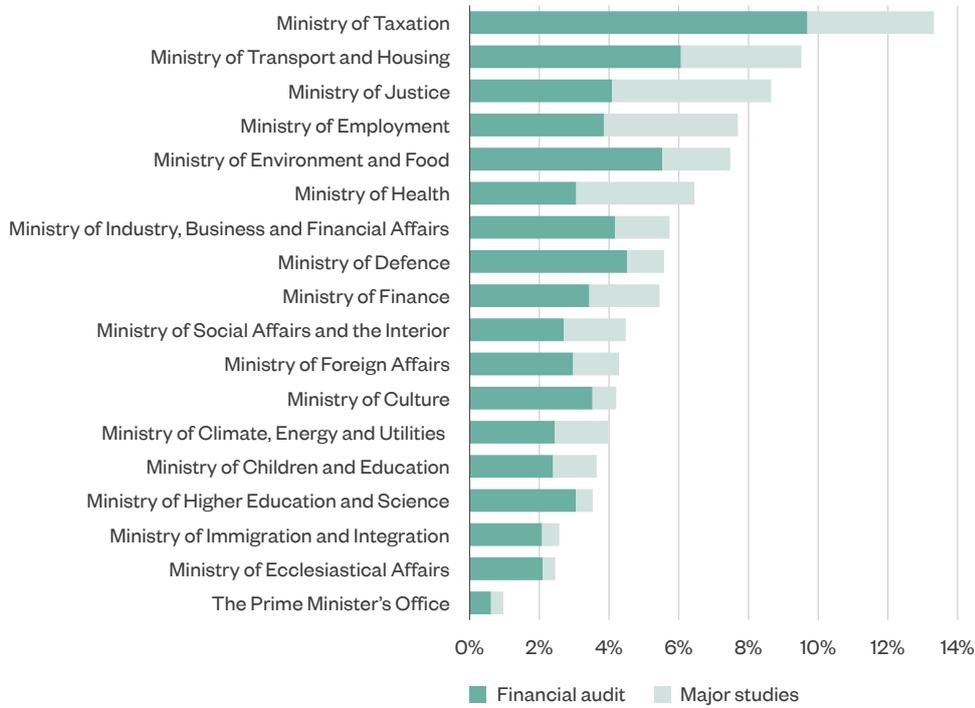
Allocation of resources

In 2020, Rigsrevisionen allocated its resources based on:

- an assessment of materiality and risk
- current analyses
- our strategic commitments
- the complexity of the remits and number of bodies audited within each remit.

The figure below shows how we allocated our resources in 2020 broken down on *financial audit* (audit of the public accounts, the government's administration and other auditing tasks) and *major studies*.

Allocation of resources in 2020



Note: The figure shows the departments before the reshuffle in November 2020, when the Ministry of Environment and Food was split into two separate departments.

In 2020, Rigsrevisionen allocated 13.3% of its resources to the Ministry of Taxation, 9.5% to the Ministry of Transport and Housing, 8.6% to the Ministry of Justice, 7.7% to the Ministry of Employment and 7.5% to the Ministry of Environment and Food.

As shown in the figure, the Ministry of Taxation tops the list as it has done since we first included a specification of allocation of resources in the annual report in 2013. In 2020, 9.7% of our resources went into annual audit of the department and 3.6% went into major studies of tax-related issues. We finished nine major studies in the tax area in 2020: Two of the studies, *Settlement of Value Added Tax* and *A-tax compliance*, concerned only the Ministry of Taxation, while the remaining seven studies were cross-departmental and involved other remits too.

We allocated 6.1% of our resources to financial audit of the Ministry of Transport and Housing and 3.4% to the completion of six major studies in the area of transport and housing: *The construction of the Niels Bohr Building* and five cross-departmental studies, including *Outsourced personal data* and *Engaging vulnerable young people in education*.

At the bottom of the list, we find the Prime Minister's Office and the Ministry of Ecclesiastical Affairs, which consumed only 1.0% and 2.5%, respectively, of our resources.

Compared to 2019, the allocation of resources has shifted a little; in 2019, 5.5% of our resources went to the Ministry of Justice against 8.6% in 2020. On the other hand, we allocated only 6.5% of our resources to the Ministry of Health in 2020 against 8.5% in 2019. One of the explanations is that we conducted more cross-government studies in 2020 that involved all or quite a large number of ministerial remits, and the Ministry of Justice was affected by a couple of these studies. That less resources went to the Ministry of Health is mainly due to our decision to postpone or shelve a number of planned investigations in this area, because the ministry was under immense pressure to deal with COVID-19.

Financial performance

Rigsrevisionen's total expenditure in 2020 was DKK 210.1 million, of which staff costs accounted for DKK 176.2 million and operating costs for DKK 33.9 million.

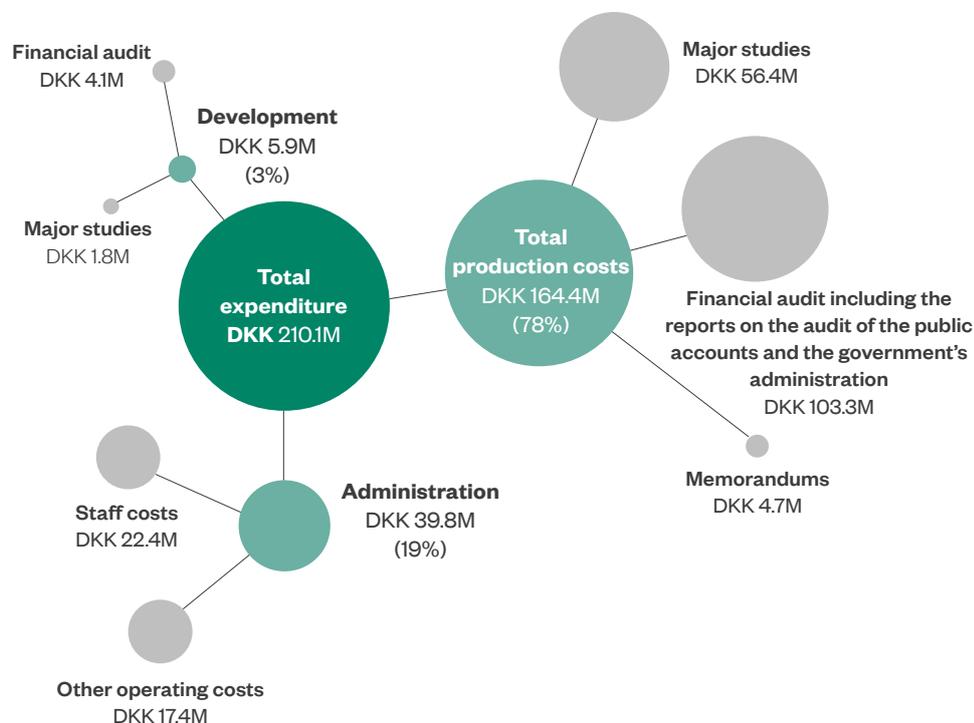
Rigsrevisionen ended the year with a surplus of DKK 4.4 million.

Total staff costs were DKK 5.5 million lower than planned mainly due to the implementation of a new Danish Holidays Act (introducing concurrent accrual of holidays) that allowed us to reduce our provision for holiday allowance compared to previous year.

Rigsrevisionen transferred DKK 13 million back to the government administration in 2020 in order to reduce our operating appropriation by DKK 3 million and our operating surplus by DKK 10 million. Following this transaction, we expected an operating deficit of DKK 13 million in 2020, but savings of DKK 6.7 million related to COVID-19 and generally lower shared costs of DKK 5.2 million resulted in an operating deficit of only DKK 1.1 million.

The fact that staff for most of 2020 worked from home due to COVID-19 had the consequence that previously planned projects were postponed and expenditure for travelling, seminars and courses dropped considerably. Also, our IT costs were lower than anticipated in 2020.

How we spent our money in 2020



Note: The allocation of payroll costs was changed in 2020, and the numbers are therefore not directly comparable with 2019.

Rigsrevisionen's total expenditure in 2020 of DKK 210.1 million was DKK 14.8 million lower than in 2019.

DKK 164.4 million (78% of our resources) went into production of our core services, i.e. financial audit, major studies, memorandums and the reports on the audit of the Danish public accounts and the government's administration. Compared to 2019, production costs were thus DKK 6.1 million lower in 2020 mainly due to the impact of the COVID-19 restrictions, which, for instance, prevented physical audit visits.

Three per cent (DKK 5.9 million) of our resources went into development projects concerning major studies and financial audit, including development of the audit of independent public enterprises such as the Danish state railways and sundhed.dk (digital health platform). Development costs were thus approx. DKK 2.7 million lower than in 2019, where we completed several large IT projects.

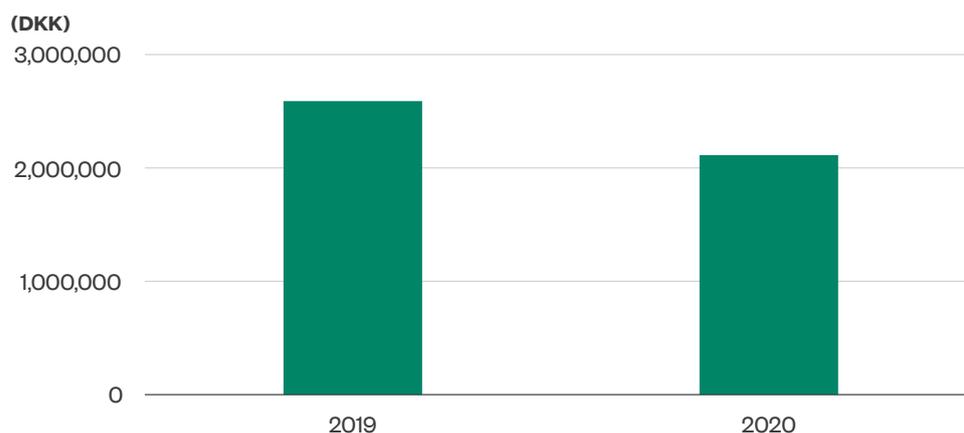
The bar charts on pages 10 to 12 show the development in unit costs over the past five years.

Total administration costs were DKK 39.8M, corresponding to 19% of our total resources. Administration costs include overheads for general management, HR, IT, accounting and rent. Administration costs were thus DKK 5.9 million lower than in 2019, but they include a provision for holiday allowance of approx. DKK 3.5 million carried back in connection with the implementation of the new Danish Holiday Act.

Unit costs

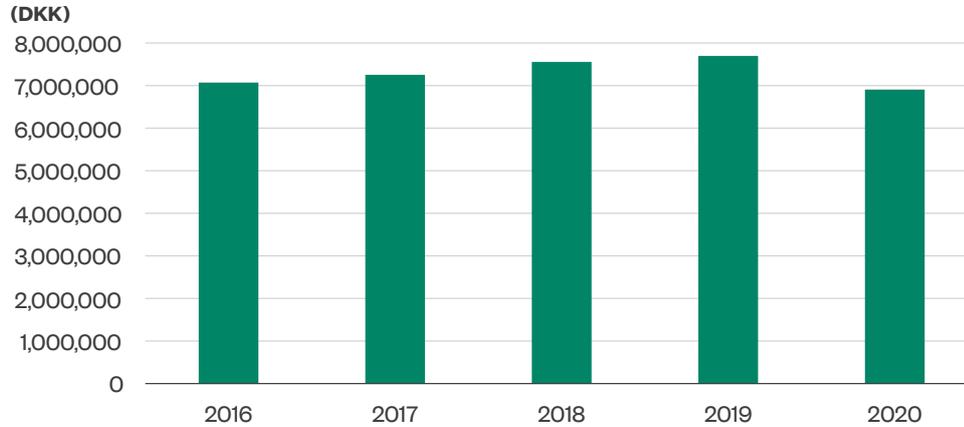
The unit costs of most of our products were in 2020 lower than in 2019. The main reason is lower operating costs due to the COVID-19 restrictions that forced staff to work from home.

Costs of the report on the audit of the public accounts and the report on the government's administration



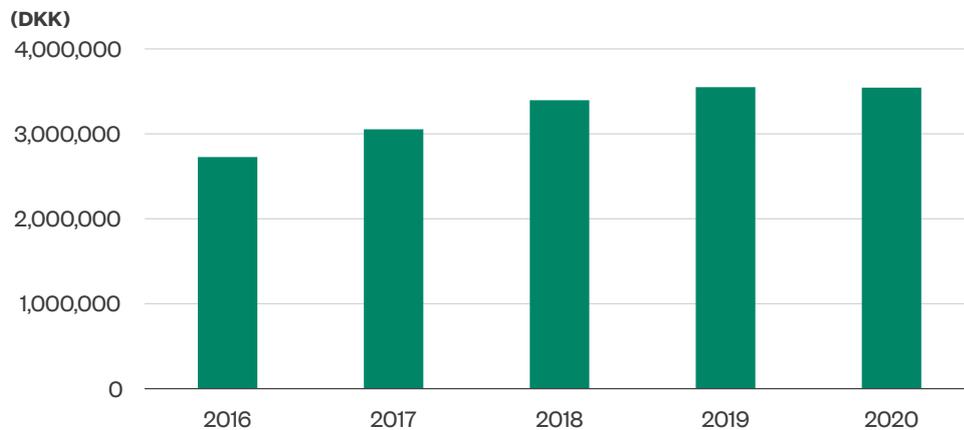
In 2019, Rigsrevisionen adjusted its time registration approach and we have therefore included only the numbers for 2019 and 2020, since a comparison with the preceding three years would not be meaningful. In 2020, total costs for the two reports were approx. DKK 2.1 million against DKK 2.6 million in 2019. The variance of DKK 0.5 million can primarily be referred to generally lower operating costs in 2020.

Unit cost of annual financial audit by ministerial department



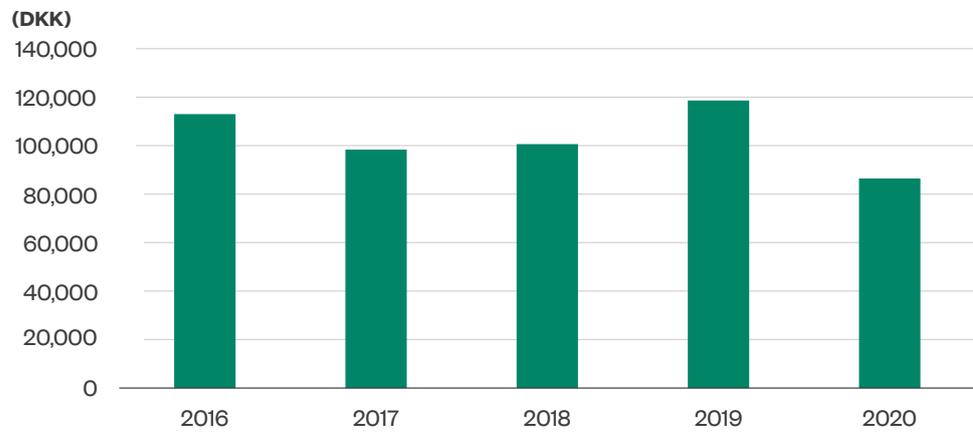
Broken down by ministerial department, the average cost of annual financial audit was DKK 6.9 million in 2020 against DKK 7.7 million in 2019.

Unit cost of major studies



Rigsrevisionen submitted 20 major studies to the Public Accounts Committee in 2020, which was two fewer than in 2019. Unit cost per report in the period from 2016 to 2020 varied between DKK 2.7 million and DKK 3.5 million. Unit cost in 2020 was largely on level with 2019, as we also in 2020 worked out several cross-government reports that generally cost more to do.

Unit cost of memorandums



The average cost of producing a memorandum was approx. DKK 86,000 in 2020, which is a drop of 25% compared with 2019. How many memorandums we work out varies from one year to the next and depends on the number of outstanding issues in previous reports that we need to follow up.

Organisation

Strategy

Rigsrevisionen’s strategy covers the years from 2018 to 2022. The core of the strategy is the three promises that we have made to society. The three promises support our mission and our ambition to create maximum value for the users of our audits. The six key action areas are designed to help us fulfil the three promises, and they are evaluated and adjusted every year to ensure that they reflect our current focus.



Find the strategy document on www.rigsrevisionen.dk.

2020 performance

 <p>25%</p> <p>Target: Minimum 25% of our major studies focus on issues that concern more than one government department</p>	<p>40%</p> <p>8 of the 20 reports submitted to the Public Accounts Committee concerned more than one government department.</p> 
 <p>100%</p> <p>Target: The economic or other consequences of our audit findings are described in all our major studies and highlighted in our audit opinions on compliance and performance audit, if findings have been significant</p>	<p>100%</p> <p>All reports submitted to the Public Accounts Committee in 2020 described the consequences of our audit findings, as did all audit opinions on compliance and performance audit.</p> 
 <p>3</p> <p>Target: Three of our reports focus on economy, efficiency and effectiveness (the three E's).</p>	<p>3</p> <p>of our reports were focused on economy, efficiency and effectiveness.</p> 
 <p>20</p> <p>Target: The technical quality of all our reports receives a minimum rating of satisfactory by the external evaluators.</p>	<p>20</p> <p>The technical quality of two of our reports was rated very satisfactory and the remaining 18 reports received a rating of satisfactory</p> 
 <p>90%</p> <p>Target: 90% of all unresolved issues in our major studies must be addressed by the relevant minister within the three-year deadline.</p>	<p>80%</p> <p>of all unresolved issues in our major studies were addressed to the satisfaction of the auditor general within the three-year deadline.</p> 
 <p>95%</p> <p>Target: 95% of all new hires are still working for Rigsrevisionen by the end of 2020.</p>	<p>90%</p> <p>of the people hired in 2018, 2019 and 2020 still worked for Rigsrevisionen by the end of 2020 (73 new hires – 7 resignees).</p> 

Cross-government reports

For some years now, we have set a target for ourselves to ensure that 25% of our major studies look into issues that involve more than one ministerial remit. These audits create an overall picture of how various agencies and government bodies perform their tasks, and they offer other public institutions a great opportunity to learn from their peers. In 2020, 40% of our reports looked into cross-government issues.

The consequences of our audit findings

Rigsrevisionen wants to describe with more clarity how the Folketing and the citizens are affected by shortcomings in the government's administration. The possible consequences of administrative weaknesses can be of a financial nature, but sometimes they also have a more direct, personal impact on the life of the citizens. We achieved this target in 2020.

Three reports published with focus on economy, efficiency and effectiveness

Performance audit is the most distinctive difference between auditing in the private sector and in the public sector. Performance auditing creates transparency and gives the citizens and society in general insight into the government's administration of public money. Increasing the number of major studies with focus on economy, efficiency and effectiveness is a strategic priority for Rigsrevisionen. We achieved this target in 2020.

Evaluation of the technical quality of our major studies

With the exception of the Report on the audit of the public accounts and the Report on the government's administration, all our reports are evaluated annually by an external panel of experts. The evaluators rate the reports on a scale ranging from less satisfactory to very satisfactory. In 2020, two of our reports received a rating of very satisfactory and the quality of the remaining 18 reports was rated satisfactory. With effect from 2020 also the quality of our annual reports on the audit of the public accounts and government's administration will be externally evaluated. Read more about external evaluation of our reports on www.rigsrevisionen.dk.

Addressing unresolved issues

We – and the Public Accounts Committee – expect the relevant ministers to implement measures to address our recommendations and the issues we have raised. This is how we, in the strictest sense of the word, measure the impact of our work

However, the complexity of the issues – let alone their solution – makes it near impossible to close all unresolved issues within the deadline of three years. Moreover, Rigsrevisionen is not involved in implementing measures in response to our recommendations; it is entirely up to the auditees to act on our reports. In 2020, 80% of all unresolved issues were addressed by the ministries within the deadline of three years and the target of 90% was thus only partially achieved. Still, this year's result is a clear improvement over last year, where only 50% of all outstanding issues were resolved within three years. Part of the explanation for the positive development is the fact that a tightening of our follow-up procedure in 2020 helped create awareness in the ministries of the three-year deadline.

Staff retention

It is demanding and expensive to recruit new staff and Rigsrevisionen has therefore set an ambitious target for retention: 95% of the people hired in 2018, 2019 and 2020 should still be with us by the end of 2020. We did not fully achieve this target, as only 90% of the new hires were still employed by the end of 2020 (7 of the 73 new hires resigned).

Production, activities and impact in 2020

The eight key performance indicators listed below provides an overview of Rigsrevisionen's production and impact in 2020.



22

reports submitted to the Public Accounts Committee including the Report on the audit of the public accounts and the Report on the government's administration.



64

requests for access to information received and processed.



75

memorandums submitted to the Public Accounts Committee.



2,034

So many times, did the media refer to Rigsrevisionen's reports and audit findings.



22*

audit opinions issued on government accounts.



78%

of our costs went into the delivery of our core services.



66

audit opinions were issued on financial statements concerning government bodies and enterprises that are not included in the government accounts and on EU project accounts.



290,530

visits to Rigsrevisionen's website.

* In addition to these opinions, Rigsrevisionen also issued an overall audit opinion on the Danish public accounts.

2021 performance targets and expectations

Our 2021 performance targets will keep us on track to achieve our strategic goals. Five of the six targets set for 2021 are repeated from 2020, but have been supplemented with a sixth target concerning evaluation of the technical quality of the reports on the audit of the public accounts and the government's administration.



Minimum 25% of our major studies have focus on issues that concern more than one government department.



The economic or other consequences of our audit findings are described in all our major studies and highlighted in our audit opinions on compliance and performance audit, if findings have been significant.



Three of our reports are focused on economy, efficiency and effectiveness (the three E's).



The technical quality of our reports receives a minimum rating of satisfactory by the external evaluators.



90% of all unresolved issues in our major studies must be addressed by the relevant minister within the three-year deadline.



The technical quality of the report on the audit of the public accounts and the report on the government's administration receives a minimum rating of satisfactory by a team of external evaluators.

Our people

Skills development programme

Enhancing our skills is an ongoing priority for Rigsrevisionen, and in 2020 we updated our skills development programme for new employees. It now includes a two-year on-the-job training programme supplemented with compulsory introduction courses the first year and optional basic modules the following two years.

Employer branding strategy

In 2020, we developed a new employer branding strategy to increase the knowledge of Rigsrevisionen's role in society and to strengthen our brand as an attractive workplace characterised by professionalism, great commitment and teamwork. Our employer branding strategy is intended to help us attract and retain quality employees. We currently use the following platforms to help us build our employer brand: LinkedIn, staff stories on our website and career conferences.

Our people in numbers

	2016	2017	2018	2019	2020
Staff					
Full-year equivalents	254	264	280	287	273
Staff turnover (including student assistants)	12.3%	12.7%	11.8%	13.0%	12.3%
Sickness absence					
Per full-year equivalent	5.2	8.2	6.8	5.7	3.5
Excluding long-term sickness illness per full-year equivalent	4.1	3.6	4.0	4.0	2.8
Distribution by gender					
Females	53.0%	57.0%	55.9%	52.5%	52.0%
Men	47.0%	43.0%	44.1%	47.5%	48.0%

The number of full-time equivalents decreased from 287 in 2019 to 273 in 2020, mainly because we postponed employment of new staff following a minor organisational change in June 2020, completion of a number of labour intense internal projects and the implementation of a more streamlined financial audit process. The variance in full-time equivalents between 2016 and 2020 is related to a decision made in 2016 to bring audit tasks that had been outsourced to internal audit functions in a number of government bodies back inhouse. This decision was accompanied by a supplementary appropriation, covering the cost of hiring 20 full-time auditors to perform the task inhouse.

Staff turnover dropped from 13% in 2019 to 12.3% in 2020. Excluding student assistants from the calculation, reduces staff turnover further to 11% in 2020. In the course of 2020, we hired 23 full-time employees that were selected among a pool of highly qualified candidates.

Sickness absence has decreased significantly from 5.7 days in 2019 to 3.5 days per full-time equivalent in 2020. Adjusted for long-term illness, sickness absence dropped from an average of 4 days in 2019 to 2.8 days in 2020. Naturally, this development can largely be referred to the impact of COVID-19 (staff working from home most of the year) in combination with increased focus on hygiene and the risk of infections.

Gender distribution was a little more balanced in 2020 than in 2019, although the rate of women in the organisation is still slightly higher than that of men. In 2020, 45.8 of all management positions were occupied by women.

Climate accounts

	2018		2019		2020	
	Consumption	CO ₂ -emission	Consumption	CO ₂ -emission	Consumption	CO ₂ -emission
Electricity (200 grams per kWh)	281,170 kWh	56 tons	240,910 kWh	48 tons	182,132 kWh	36 tons
Official journeys, own car (133 grams per kilometre per passenger)	15,736 km	2 tons	14,365 km	2 tons	17,348 km	2 tons
Train journeys (34,5 grams per transport krone)	210,600 kr.	8 tons	196,250 kr.	7 tons	65,000 kr.	2 tons
Air transport, short haul	92,388 km	13 tons	82,380 km	13 tons	32,807 km	4 tons
Air transport, medium haul	110,141 km	10 tons	145,595 km	12 tons	12,393 km	1 ton
Air transport, long haul	266,582 km	25 tons	235,194 km	27 tons	20,864 km	2 tons
Total		114 tons		109 tons		47 tons

Note: Emission related to air transport is based on calculations made by Carlson Wagonlit.

Rigsrevisionen's CO₂-emission dropped by approx. 56% in 2020 compared to 2019 and by 59% compared to 2018. The CO₂-emission from power consumption is 12 tons lower in 2020 than in 2019, mainly because staff due to COVID-19 have worked from home for most of the year. A larger reduction had been expected, but power consumption related to, for instance, our server rooms has only been marginally affected, since people have just worked from their homes instead of their offices.

Naturally, the significant drop in CO₂-emission related to air transport – from 52 tons in 2019 to 7 tons in 2020 – can also be referred to the impact of COVID-19.

In 2020, Rigsrevisionen's employees have increasingly used their own cars for official journeys to avoid using public transportation during the pandemic

We are planning to apply the GHG-protocol for future calculations of our CO₂-emission, and we expect to include more elements in our climate accounts in the years to come.

Financial statements

Rigsrevisionen's financial statements 2020

Income and expenditure statement

(DKK '000)	Note	Actual 2019	Budget 2020 (not audited)	Actual 2020	Budget 2021 (not audited)
Ordinary operating income:					
Appropriation		(224,300)	(227,400)	(214,400)	(228,400)
Sale of goods and services:	3	(2,519)	0	(32)	(30)
External sale of goods and services		(1,420)	0	(32)	(30)
Intergovernment sale of goods and services		(831)	0	0	0
Total ordinary operating income		(226,551)	(227,400)	(214,432)	(228,430)
Ordinary operating expenditure:					
<i>Consumption expenditure</i>					
Rent		12,729	12,490	13,015	13,430
Total consumption expenditure		12,729	12,490	13,015	13,430
<i>Staff costs:</i>					
Salaries		158,748	157,775	151,761	159,742
Other staff costs		257	240	240	214
Pension		26,720	26,285	26,305	25,833
Salary refunds		(2,742)	(1,700)	(2,175)	(1,688)
Total staff costs	6	182,983	182,600	176,131	184,100
Amortisation, depreciation and write-downs	2	1,476	2,700	1,344	2,600
Intergovernment purchase of goods and services		1,197	4,000	934	1,095
Other ordinary operating expenditure		23,566	26,568	18,484	26,965
Salary costs exceeding the payroll cap	3	1,706	0	0	0
Other ordinary operating expenditure	3	290	0	0	0
Total ordinary operating expenditure		223,947	228,358	209,908	228,190
Result of ordinary operations		(2,604)	958	(4,525)	(240)
<i>Other operating items:</i>					
Other operating income	3	(128)	0	0	0
Other operating expenditure	3	733	0	0	0
Result before financial items		(1,999)	958	(4,525)	(240)
<i>Financial items:</i>					
Financial expenditure		156	50	145	240
Result before extraordinary items		(1,843)	1,008	(4,380)	0
Extraordinary income		0	0	0	0
Extraordinary expenditure		0	0	0	0
Result for the year		(1,843)	1,008	(4,380)	0

Balance sheet

(DKK '000)	Note	31 December 2019	31 December 2020
ASSETS:			
Fixed assets:			
<i>Tangible fixed assets:</i>			
Leasehold improvements		782	661
Furniture and IT equipment		1,947	6,035
Total tangible fixed assets	2	2,729	6,696
<i>Financial assets investments:</i>			
Government guarantee	8	3,378	3,378
Total fixed assets:		6,107	10,074
Current assets:			
Receivables		3,323	3,210
<i>Cash:</i>			
Non-interest bearing account		53,669	53,669
Financing account		7,231	2,713
Total cash		60,900	56,382
Total current assets		64,222	59,592
Total assets		70,329	69,666
LIABILITIES:			
Equity:			
Adjusted equity (opening balance)	8	3,378	3,378
Cancellation	3	127	0
Surplus carried forward		18,227	22,606
Total equity		21,732	25,984
Provisions	4.2	2,546	3,370
Long-term liabilities:			
Long-term debt	5	2,729	6,055
Total long-term liabilities		2,729	6,055
Short-term liabilities:			
Goods and services		7,355	3,018
Other short-term debt:		4,755	3,546
Holiday allowance and overtime pay, etc.	4.1	31,213	27,692
Total short-term liabilities		43,322	34,256
Total liabilities		70,329	69,666
Accounting policy applied	1		

Appropriation of result

(DKK '000)	
Result for the year	4,380
Surplus cancelled	0
Surplus carried forward	4,380

Equity

(DKK '000)	Actual 2019	Actual 2020
Equity	19,889	21,605
Adjusted equity opening balance	3,378	3,378
Changes to adjusted equity	0	0
Equity value closing	3,378	3,378
Value of surplus carried forward opening	16,511	18,227
Result for the year	1,843	4,380
Cancellation	(127)	0
Value of surplus carried forward closing	18,227	22,606
Equity closing	21,605	25,984
Equity, as per balance sheet	21,732	25,984
Equity, closing balance vs. equity as per balance sheet¹⁾	(127)	0

¹⁾ Elimination of surplus related to sale of services. The sale of services was phased out in 2019.

Income and expenditure - pensions

(DKK '000)	Actual 2019	Actual 2020	Budget 2021 (not audited)
Ordinary operating income:			
Net appropriation	(8,700)	(8,800)	(8,900)
Subsidies for own operations	(1,422)	(1,334)	(1,200)
Total ordinary operating income	(10,122)	(10,134)	(10,100)
Ordinary operating expenditure:			
Pension	10,321	10,449	10,100
Other staff costs	12	10	0
Ordinary operating expenditure	10,333	10,458	10,100
Result of ordinary operations	210	324	0
Result before financial items	210	324	0
Result before extraordinary items	210	324	0
Result for the year	210	324	0

Balance sheet - pensions

(DKK '000)	Note	31 December 2019	31 December 2020
ASSETS:			
Current assets:			
Receivables		886	12
Total current assets		886	12
Total assets		886	12
LIABILITIES			
Equity		784	(89)
Total equity		784	(89)
Total long-term debt		0	0
Other short-term debt		103	102
Total short-term debt		103	102
Total liabilities		886	12
Pension benefit obligations	1 and 9		

Notes to the financial statements

Note 1. Accounting policy applied

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

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.

Since March 2020, Rigsrevisionen has in some cases prepaid or paid suppliers early in accordance with specific COVID-19 regulations that allow government bodies to deviate from the general government budget guidelines.

The balance sheet shows Rigsrevisionen's total assets and liabilities. In 2020, the accounting policy for valuation of the holiday allowance has been changed: the employer pension contribution and the public service pension contribution are included in the calculation of holiday entitlements. The adjustment of the valuation of holiday allowance is entered in the accounts as an opening balance correction. Please see note 4.1.

The accounting policy applied is in all other respects the same as in previous years.

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 assets are included in the balance sheet, when the asset has a value above DKK 50,000. The life of the assets is determined in accordance with government rules.
- 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 holiday allowance, overtime payments, 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 pension benefit obligation referred to in note 9 is based on an actuarial estimate.

Data from Navision Stat, LDV, SKS and SB provides the basis for Rigsrevisionen's financial statements.

Figures in the financial statements may be rounded.

Note 2. Tangible fixed assets

(DKK '000)	Leasehold improvements	IT equipment	Furniture and fittings	Total
Cost, opening balance	4,354	5,541	1,850	11,745
Additions during the year	0	5,311	0	5,311
Disposals during the year	0	(452)	0	(452)
Cost, closing balance as at 31 December 2020	4,354	10,399	1,850	16,603
Accumulated depreciation as at 31 December 2020	(3,693)	(4,365)	(1,850)	(9,908)
Net asset value as at 31 December 2020	661	6,035	0	6,696
Depreciation during the year	(121)	(1,182)	(41)	(1,344)

Tangible fixed assets concern leasehold improvements of the premises leased by Rigsrevisionen (see note 4.2). IT equipment account for the majority of fixed assets. Additions during the year are procurement of PCs and servers, telecommunication and energy optimization initiatives.

Rigsrevisionen has no immaterial assets and the government guarantee of DKK 3.4 million represents Rigsrevisionen's financial assets. The government guarantee in 2020 is the same as in 2019.

Note 3. Sale of services

Rigsrevisionen's sale of services was phased out in 2019. Rigsrevisionen is not allowed to include income of this nature under ordinary operations, and therefore an amount of approx. DKK 127,000 was eliminated in the settlement of appropriations for 2019. The cash adjustment is reflected in the financial statements for 2020.

Note 4.1. Holiday allowance and overtime pay

Holiday allowance

Rigsrevisionen's provision for holiday allowance is DKK 26.3 million, of which DKK 17.7 million has been reserved to cover frozen holiday funds, and DKK 8.6 million has been reserved for the annual holiday allowance. With the introduction of the concept of *concurrent accrual of holidays* in Denmark, our employees earn 2.08 holiday days each month. This adjustment has resulted in a reduction of the holiday allowance obligation, and we have therefore carried back DKK 3.5 million from previous years' provisions for holiday allowance.

Overtime

Less overtime has reduced the requirement concerning overtime provision compared to previous years, and we have therefore carried back DKK 0,17 million.

Total staff related provisions for 2020 were DKK 27.7 million.

Note 4.2. Other provisions

Rigsrevisionen has a lease for 6,523 square meters. We have in 2020 made a provision of just under DKK 612,000 for refurbishment of the office space. Starting in 2018, provisions for future refurbishment will be made over a period of 10 years. The total provision has been calculated based on the landlord's estimated expenditure of DKK 850 per square meter. The provision made for refurbishment was DKK 1.9 million by the end of 2020. Rigsrevisionen has also in 2020 – in accordance with its severance agreement with the auditor general – made a provision of DKK 1,5 million, which increased the provision to a total of DKK 3.4 million.

Note 5. Follow-up on utilisation of borrowing limit

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).

Utilisation of borrowing limit

(DKK '000)	2020
Total fixed assets	6,696
Borrowing limit	7,500
Utilisation rate	89.3%

Note 6. Payroll cap

(DKK '000)	Accumulated savings opening balance 2020	Actual 2020	Accumulated savings closing balance 2020
Payroll cap	-	181,600	-
Salaries paid	-	176,131	-
Variance		5,469	
Carried forward from previous years	2,028		7,497

Rigsrevisionen is required to keep within a payroll cap and keep staff costs within the limit prescribed in the Finance Act. However, subject to approval by the Folketing, Rigsrevisionen may exceed the limit by carrying forward savings in salaries from previous years.

Rigsrevisionen recorded a positive variance in 2020 of DKK 5.5 million relating mainly to the adjustment of the holiday allowance provision in accordance with the new Danish Holiday Act, see note 4.1. The positive variance will be carried forward to subsequent fiscal years and increase accumulated savings to DKK 7.5 million.

Note 7. Appropriation accounts

(DKK millions)	Actual 2019	Finance Act/ additional appropriation 2020	Budget 2020 (not audited)	Actual 2020	Variance 2020	Budget 2021 (not audited)	Finance Act/ additional appropriation 2020
Net appropriation	224.3	214.4	227.4	214.4	13.0	228.4	228.4
Income	2.4	0.0	0.0	0.0	0.0	0.0	0.0
Expenditure	224.8	214.4	228.4	210.1	18.4	228.4	228.4
Result for the year	1.8	0.0	1.0	4.4	5.4	0.0	0.0
<i>Accumulated result:</i>							
Accumulated surplus opening balance 2020				18.2			
Result for the year				4.4			
Accumulated surplus to be carried forward				22.6			

Rigsrevisionen recorded a surplus of DKK 4.4 million in 2020 that will be carried forward. The surplus consists of a negative variance in operations of DKK 1.1 million and a positive variance in salaries of DKK 5.5 million, see note 6.

Note 8. Government guarantee and adjusted opening balance

The adjusted opening balance represents the funding allocated to Rigsrevisionen by the Danish government to cover potential shortfalls. The value of the adjusted opening balance and the government guarantee corresponds to the limit of fluctuation set for Rigsrevisionen's accumulated deficit. The opening balance is an illiquid asset that is offset in the balance sheet by the government guarantee. Originally, the government guarantee was calculated as 2 per cent (DKK 3.4 million) of the 2006 gross expenditure.

Note 9. Pension benefit obligation

(DKK million)	31 December 2019	31 December 2020
Pension benefit obligation	307.2	341.5

Rigsrevisionen's aggregate pension benefit obligations to current public officials (including capital value of any future increase in retirement age) and retired public officials was DKK 341.5 million as per 31 December 2020. As per 31 December 2019, the pension benefit obligation was DKK 307.2 million.

The relatively large increase in 2020 over 2019 reflects a combination of low interest rates (negative interest rate), a general increase in life expectancy and a low rate of inflation.

Our pension benefit obligation is recalculated minimum every fifth year by an actuary. In the intervening years, the value is adjusted only for civil servants who no longer receive pension. This amount was last recalculated in 2017, but Rigsrevisionen decided to have this obligation recalculated in 2020.

The recalculation is based on:

- Current guidelines concerning the calculation of the pension benefit obligation that appear from the budget and accounting system for municipalities issued by the Ministry of the Interior and Social Affairs and are based on the assumption that retirement will take place two years after the earliest possible retirement age, as stipulated in the Municipal Pension Regulations.
- The most recent benchmark for life expectancy published by the Danish Financial Supervisory Authority, which includes a benchmark for future improvements in life expectancy.
- A rate of interest based on the European Insurance and Occupational Pensions Authority's (EIOPA) risk free discounting curve without volatility adjustment, as required by the Danish Financial Supervisory Authority.
- A rate of inflation and yield adjustment level based on the assumptions published annually by Insurance and Pension Denmark. Currently, the annual rate of inflation is assumed to be 2%.

Remaining calculations and the principles of capitalisation are based on the G82-model.

Management statement

Today the management of Rigsrevisionen presented the annual report and financial statements for 2020 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 funding for which the financial statements are presented.

Copenhagen 26 March 2021

Lone Strøm
Auditor General

Nanna Henning
Assistant Auditor General

The independent auditor's opinion

To the Presidium of the Folketing

Conclusion

We have audited the financial statements of Rigsrevisionen for the financial year 1 January - 31 December 2020 that comprise income statement, balance sheet and disclosures, including summary of significant accounting policies on pages 22-29. 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.

In our opinion, the financial statements are, in all material aspects, correct. 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.

Basis for opinion

We conducted our audit in accordance with international auditing standards and additional provisions applicable in Denmark, and the public-sector auditing standards 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 7 for the financial year 1 January - 31 December 2020 include the approved budget for 2020. As it appears from the financial statements, these budget figures are not subject to audit. This does not affect our audit opinion.

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 no 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, including the public-sector auditing standards, 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, the additional provisions that apply in Denmark, including the public-sector auditing standards, 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.

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.

Statement on the management report

Management is responsible for the management report.

Our opinion on the financial statements does not cover the management report and we do not express any form of assurance conclusion on the management's review.

In connection with our audit of the financial statements, our responsibility is to read through the management report and, in doing so, consider whether the management report 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 report includes disclosures required by the accounting provisions that apply to Rigsrevisionen.

Based on the work performed by us, we believe that the management report 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 report.

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 being taken into account in the administration of the funds and the operation of the enterprises comprised by the financial statements. Management is in this connection responsible for establishing systems and processes that support economy, efficiency and effectiveness.

In accordance with the public-sector auditing standards, 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 26 March 2021

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

Jesper Møller Langvad
State-authorized Public Accountant

Jesper Randall Petersen
State-authorized Public Accountant

Appendix 1. Reports published in 2020

January 2020

The government's anti-money laundering and counter-terrorist financing effort
Inspection of the welfare of animals during transport

February 2020

Adjustments made to hospital construction projects

March

Public Accounts Committee meeting cancelled due to COVID-19

April 2020

VAT control

The Ministry of Children and Education's administration of the AUB-scheme

May 2020

The regions' basis for financial management of the hospitals

Outsourcing of personal data

June 2020

The government's use and control of labour clauses in public contracts

The Danish Defence's management of staffing levels

August 2020

Access to specialist palliative care

Report on the audit of the Danish public accounts for 2019

Report on the Danish government's administration in 2019

September 2020

Management of benefits in government IT projects

The effort made to engage vulnerable young adults in education

October 2020

The Danish ministries' work with the UN Sustainable Development Goals in Denmark

The construction of the Niels Bohr Building

November 2020

Statistics Denmark's quality and efficiency

The Danish Ministry of Taxation's monitoring of compliance

December 2020

The decision-making phase in government IT projects

The efficiency of the Danish Working Environment Authority's inspections

Steps taken to prevent fraud in the public-sector

The performance of the Danish police in relation to charging burglars