



FOLKETINGET
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RIGSREVISIONEN

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Extract from Rigsrevisionen's report
submitted to the Public Accounts Committee

The audit of the Danish government's administration in 2024


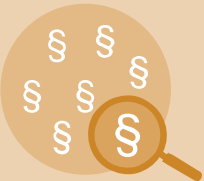


1. Purpose and conclusion

1. This report concerns the government’s administration in 2024. We have carried out 36 thematic audits. Each audit concerns a theme where the government has significant revenue or expenditure, or administers significant tasks. The themes are shown in Table 1 on page 5.

The purpose of the thematic audits is either to assess whether a ministry complies with specific regulations (*compliance audit*) or to assess whether a ministry has systems and processes that support economic, efficient or effective administration (*performance audit*). The audits are part of our task of auditing the public accounts. Our audits do not provide a basis for an overall conclusion on the government’s administration as a whole

Figure 1 shows the two types of conclusions that we use in the report.

Figure 1
Rigsrevisionen’s standard conclusions in the thematic audits

COMPLIANCE AUDIT		PERFORMANCE AUDIT	
POSITIVE OPINION	CRITICAL REMARK	POSITIVE OPINION	CRITICAL REMARK
			
No material regulatory breaches	Material regulatory breaches	No material administrative deficiencies	Material administrative deficiencies

Our conclusion depends on whether the regulatory breaches and deficiencies we find are material, cf. figure 1. A regulatory breach in the compliance audit is defined as material if it amounts to more than DKK 100 million or more than 10% of the ministry's revenue or expenditure for the audited theme, e.g. the ministry's salary expenditure or fee revenue. In addition, it may be taken into account whether a regulatory breach has considerable consequences for citizens and businesses. A deficiency in the performance audit is material if it affects a significant part of the ministry's administration so that systems and processes do not support economic, efficient or effective administration of the theme.

A *positive opinion* means that we have not found material regulatory breaches or material deficiencies. However, the audit may have identified limited regulatory breaches and deficiencies.

A *critical remark* means that the regulatory breaches are material or that the deficiencies affect a significant part of the ministry's administration.

Drafts of the cases in this report have been submitted to the relevant ministries for consultation. Following the consultation, we have adjusted the report to ensure that there is agreement on the facts of the cases. The assessments in the report are those of Rigsrevisionen. The ministries' comments on the individual cases are only reproduced insofar as they wished to provide supplementary information. The responsible ministers must, pursuant to section 18(2) of the Auditor General's Act, submit reports to the Danish Public Accounts Committee on what measures and considerations the cases have given rise to. Rigsrevisionen considers the reports in a memorandum to the Danish Public Accounts Committee, which will, for example, also show whether the minister agrees with the Committee's and Rigsrevisionen's assessment of the case. In considering Rigsrevisionen's memorandum on the reports, the Danish Public Accounts Committee decides, among other things, whether a case should be closed or continue to be monitored.

Conclusion

Rigsrevisionen has carried out 36 thematic audits in 2024, which has given rise to one critical remark concerning the Ministry of Higher Education and Science. The ministry has had inadequate management of the development of the student administrative IT system esas. The inadequate management has led to delays and cost overruns.

Rigsrevisionen assesses that, in 22 *compliance audits*, the ministries have in all material respects administered in compliance with the regulations.

Rigsrevisionen assesses that, in 13 *performance audits*, the ministries have in all material respects supported economic, efficient or effective administration.

Rigsrevisionen has found regulatory breaches or deficiencies in limited parts of the audited themes, without this giving rise to a critical remark. In this connection, we refer in the report to the following cases:

- The Ministry of Taxation has still not ensured that all newly established tax debt from companies can be recovered.
- The Ministry of Taxation's payment of VAT compensation to associations contains errors.
- The Ministry of the Interior and Health and the Ministry of Climate, Energy and Utilities have breached the procurement rules.
- Five out of six ministries have weaknesses in their management of IT service procurement. The five ministries are the Ministry of Immigration and Integration, the Ministry of Social Affairs and Housing, the Ministry of the Interior and Health, the Ministry of Transport and the Ministry of Climate, Energy and Utilities.

Rigsrevisionen has also carried out 20 audits outside the fixed themes in areas where we have assessed that there may be a risk of inadequate administration. In this connection, we refer in the report to the following cases:

- The Ministry of Food, Agriculture and Fisheries, the Danish Court Administration and the Ministry of Higher Education and Science have several deficiencies in IT security in the audited IT systems.
- The Ministry of Foreign Affairs has still not rectified deficiencies in IT security that were identified in 2019.
- The Ministry of Taxation still has deficiencies in IT security in the debt recovery system PSRM.

- The Customs Agency's handling of seized goods is inadequate.
- The police's storage of seized drugs has deficiencies.
- The Ministry of Defence cannot detect and combat all oil and chemical pollution in the sea near Greenland.

1.1. Background

2. Table 1 shows how our audits in 2024 are distributed across ministries, etc.

Table 1
Audits of the ministries' administration in 2024

	Audit of fixed themes – compliance audit							Audit of fixed themes – performance audit							Audit outside the fixed themes	
	Procurement	Salary and employment	Sales	Collection of fees	Allocation of grants	Transfer of entitlements	Debt collection	Collection of taxes and fees	Management of activities and resource	Performance management	Management of procurement	Management of multi-annual investment budgets	Management of grant schemes	Collection of taxes and fees		Debt collection
Section 5. The Prime Minister's Office ¹⁾																
Section 6. Ministry of Foreign Affairs					●								●			1
Section 7. Ministry of Finance		●										●				1
Section 8. Ministry of Industry, Business and Financial Affairs					●								●			
Section 9. Ministry of Taxation						●										2
Section 10. Ministry of Economic Affairs ¹⁾																
Section 11. Ministry of Justice		●										●				2
Section 12. Ministry of Defence ¹⁾																2
Section 14. Ministry of Immigration and Integration	●										●					
Section 15. Ministry of Social Affairs, Housing and Senior Citizens	●										●					
Section 16. Ministry of the Interior and Health	●								●	●	●					3
Section 17. Ministry of Employment	●										●					
Section 19. Ministry of Higher Education and Science		●				●						●				1
Section 20. Ministry of Children and Education ¹⁾																
Section 21. Ministry of Culture ¹⁾																1
Section 22. Ministry of Ecclesiastical Affairs		●			●											1
Section 23. Ministry of Environment			●													1
Section 24. Ministry of Food, Agriculture and Fisheries		●			●											2
Section 25. Ministry of Digital Government and Gender Equality		●														
Section 28. Ministry of Transport	●										●					1
Section 29. Ministry of Climate, Energy and Utilities	●										●					1
Section 38. Taxes and duties						●	●								●	1
Section 35-37 and 40-42. General reserves, pension schemes, interest, relending, etc., cash movements etc. and repayment of government debt (net)						●										
Number of audits	22							14							20	

● Critical remark ● Positive opinion □ The audit is referred to in the report

¹⁾ We have not carried out thematic audits of the ministry in 2024. However, we have audited the relevant fixed themes in the ministry in the period 2019-2023, as we audit all material fixed themes in all ministries during a 5-year rotation period.

Note: Three additional ministries were established in a government reshuffle in August 2024. These three ministries are the Ministry of Resilience and Preparedness, the Ministry of Senior Citizens, and the Ministry of Green Transition.

The audits in Table 1 are distributed among the 21 ministries that appear in the public accounts for 2024. In addition, the audits are distributed across other central sections in the public accounts, e.g. section 38. Taxes and duties.

We are monitoring 30 cases from previous reports. We continuously monitor the cases to assess whether the ministries have addressed the Danish Public Accounts Committee's comments and the conclusions of the report. We only mention the cases in this report if there has been a lack of progress in the case or if we assess that the case can be closed.