

Forenklet
etterlevelseskontroll med
økonomiforvaltningen
- risiko og
vesentlighetsvurdering



Forenklet etterlevelseskontroll

- regnskapsrevisor bidrar til at kontrollutvalget får hjelp til å dekke sitt ansvar for å påse at det føres kontroll med at den økonomiske forvaltningen foregår i samsvar med gjeldende bestemmelser og vedtak.

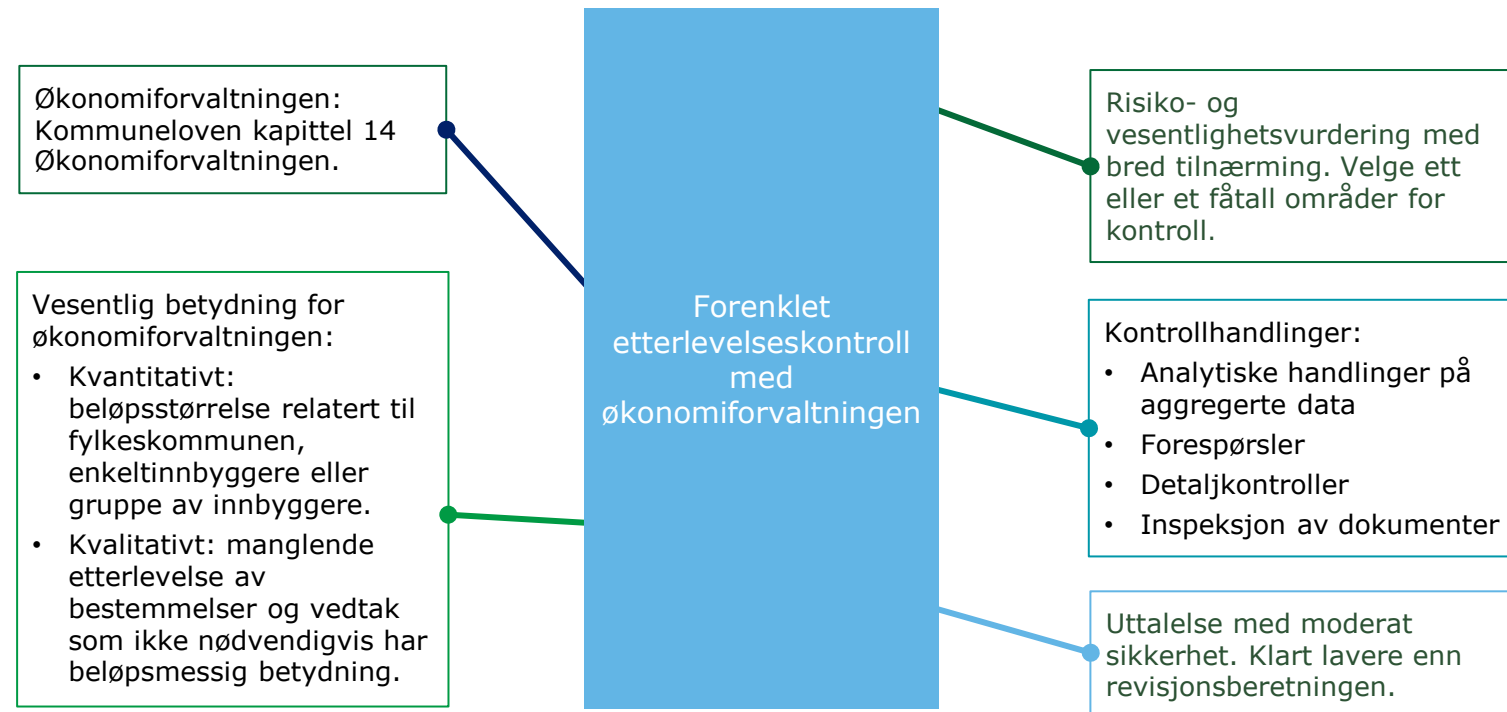
Kommuneloven § 24 -9:

Regnskapsrevisor skal se etter om kommunens eller fylkeskommunens økonomiforvaltning i hovedsak foregår i samsvar med bestemmelser og vedtak.

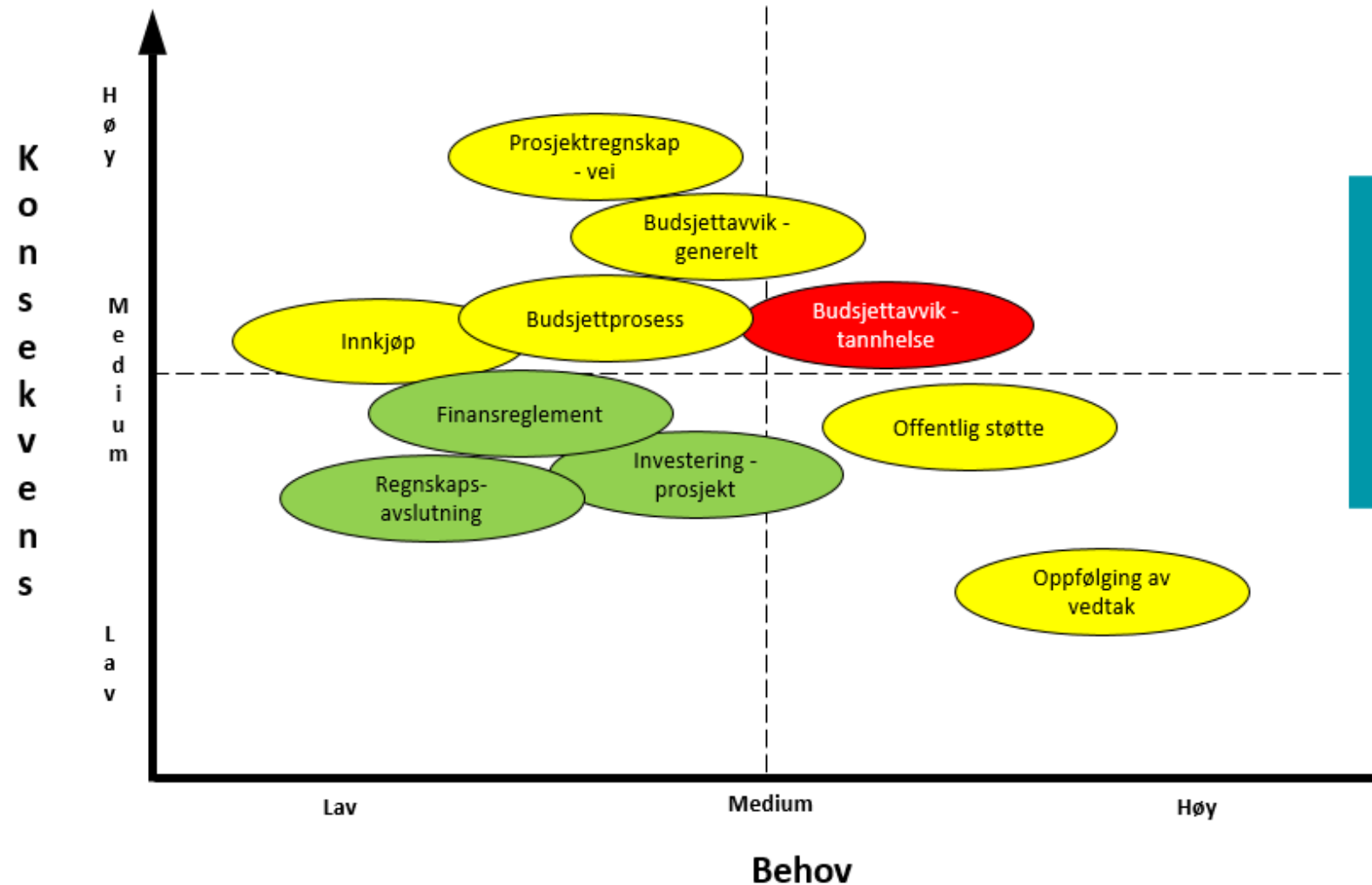
Revisor skal basere oppgaven på en risiko- og vesentlighetsvurdering, som skal legges fram for kontrollutvalget.

Revisor skal senest 30. juni avgi en skriftlig uttalelse til kontrollutvalget,..., om resultatet av kontrollen.

RSK 301: Forenklet etterlevelseskontroll med økonomiforvaltningen



Risiko- og vesentlighetsvurdering



Vesentlige risikoforhold

- Risikokartet oppsummerer vår vurdering av områder innen økonomiforvaltningen med hensyn til behov for at bestemmelser og vedtak følges og konsekvens ved brudd på bestemmelser og vedtak
- De røde risikoforholdene er områder hvor vi vurderer risiko for å være høy og anbefaler at det utføres en forenklet etterlevels kontroll



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