Riksrevisjonen

Annual Report 2025

Document 2 (2025–2026)

ISBN 978-82-8229-675-5

Contents

1 The audits highlight the need for stronger coordination within the central government.. 5

2 Brief presentation of the National Audit Office of Norway 9

2.1 The National Audit Office of Norway investigates whether 9

2.2 Who we investigate 9

2.3 Key figures 10

3 Results of the audit work 12

Vulnerable children are not being adequately cared for by the public sector 13

Labour market exits are increasing 20

High ambitions for digitalisation, but results are lacking 28

A sharp increase in appropriations for defence and emergency preparedness creates a greater need for oversight 34

Pervasive challenges in the central government's climate work 41

Significant purchasing power, significant responsibility 46

Guidance for the public administration works 50

4 Audits and investigations 53

4.1 The financial audit 53

4.2 Performance audits 56

4.3 Follow-up of previous audits 59

4.4 The National Audit Office of Norway's work with irregularities 60

5 Achievement of strategic goals 63

5.1 Strategic goal 1: We are relevant and generate added value 63

5.2 Strategic goal 2: We carry out high-quality audits. 66

5.3 Strategic goal 3: We are an efficient organisation. 68

5.4 Strategic goal 4: We are active and accessible in the social dialogue. 70

6 Organisation, Management and Development 77

6.1 Roles and duties 77

6.2 The National Audit Office of Norway's organisation 79

6.3 The National Audit Office of Norway's governance of the organisation 83

7 International engagement 94

7.1 Development of public-sector auditing 94

7.2 Report on the work of IDI 97

8 Budget and accounts 2025 104

8.1 Under-utilisation of the budget 104
8.2 Executive salaries 105
Appendices 107



The Board of Auditors General consisted of Anne Tingelstad Wøyen, Arve Lønnum, Karl Eirik Schjøtt-Pedersen, Tom-Christer Nilsen and Helga Pedersen.

The Board of Auditors General

2021-2025

1 The audits highlight the need for stronger coordination within the central government

Most things work well in Norwegian public administration. Occasionally, the National Audit Office of Norway is asked whether we express criticism towards everyone we investigate. No, quite the opposite. When we audit the accounts of central government entities, we find that 220 of the 230 accounts are, in all material respects, correct. We provide guidance along the way to help the entities avoid errors. When we audit whether the entities are making good use of their resources and achieving the targets set by the Storting, we select a few areas where we see a risk of errors and deficiencies of material significance. Here, we know that there may be grounds for criticism. Last year, we issued criticism in 14 cases. In three cases, we issued strong criticism: because the Norwegian Police Security Service has not been given the necessary instruments to fulfil its role, because people with co-occurring substance use and mental health disorders are not receiving the help they need, and because minors are being placed in adult prisons.

The National Audit Office of Norway's audits of how the public administration carries out its tasks (performance audits) are normally reported separately. The new Act relating to the National Audit Office of Norway stipulates that the National Audit Office of Norway's annual report is to focus on the results of its audit work. Therefore, this year's report is designed to look at the work we carry out as a whole.

In our audits of the provision of and care for vulnerable children and young people, we find that the various sectors are failing to cooperate sufficiently on the provision of services. In a completely different area, the development of digital services in the public administration, we see the same pattern. Governance from the government ministries and coordination between sectors are too weak. In the central government's climate work, too, we face a major cross-sectoral challenge that is largely managed on a sector-by-sector basis. The National Audit Office of Norway therefore finds reason to point out once again that one of the greatest challenges for Norwegian public administration is that coordination between sectors is too weak. In an increasingly complex world, it is necessary for the Storting and the Government to ask, to a greater extent, how coordination can be improved.

*****

The National Audit Office of Norway's strategy for the years up to the end of 2027 sets out a very clear course: We will utilise new technological opportunities. Through this, we will streamline work processes and organisation. This provides an opportunity to realise financial gains for investment in expertise and technology. This step into a new era is now being implemented systematically.

Through new digital tools for data collection and the conduct of the audit work, a strategic initiative on artificial intelligence and a new cloud solution, we will use technology as far as possible to improve, simplify and renew the way we work. A thorough review of the entire organisation has identified areas where efficiency improvement is possible. At the same

time, we have clarified what expertise we will need in the future. The financial gains from the efficiency measures are now being realised according to a detailed plan whereby 52 of the current positions will be phased out through natural attrition. The gains will be used to create 30 new roles requiring new expertise and to invest further in new technology.

Auditing is traditionally retrospective. At the same time, supreme audit institutions have faced international criticism for not paying sufficient attention to the risks associated with future economic challenges. It is of little use if everything looks good today, if we know that major commitments lie ahead in the coming years, including costs for pensions, health and care services for an ever-growing elderly population, climate transition and increased spending on the Norwegian Armed Forces as a result of heightened geopolitical tensions. In autumn 2025, the National Audit Office of Norway therefore presented analyses of fiscal policy challenges.

Our analyses will largely be based on material from the Ministry of Finance and Statistics Norway. Thanks to its independent position, the National Audit Office of Norway can continue to highlight challenges that it is important for the Storting to be aware of, including in areas that have not previously received much attention. In this year's presentation, we showed, among other things, that if the value of the Government Pension Fund Global were to fall by ten percentage points, the maximum transfer from the fund to the central government budget – within the framework of the fiscal rule – would be reduced by around NOK 60 billion per year!

*****

The new management model for the National Audit Office of Norway came into force on 1 January 2026. The Board of Auditors General elected by the Storting remains the highest management body in the National Audit Office of Norway. The Board of Auditors General is responsible for audit activities and the overall management of the National Audit Office of Norway. The Board of Auditors General is to consider all important matters and matters of principle. It is now the chief audit executive who is responsible for the day-to-day management of the National Audit Office of Norway.

The incoming Board of Auditors General thanks the outgoing Board of Auditors General and the employees of the National Audit Office of Norway for their efforts during the period that has now come to an end, and looks forward to further development in the period that has just begun.

Adopted at the National Audit Office of Norway's meeting on 13 May 2026

Karl Eirik Schjøtt-Pedersen Solveig Horne

Rigmor Aasrud Harald Tom Nesvik Tom-Christer Nilsen

Jens A. Gunvaldsen



The Board of Auditors General consists of Harald Tom Nesvik, Rigmor Aasrud, Karl Eirik Schjøtt-Pedersen, Tom-Christer Nilsen and Solveig Horne.

The Board of Auditors General

2026-2029



The National Audit Office of Norway in Brief

2 Brief presentation of the National Audit Office of Norway

Our social mission

The National Audit Office of Norway is the Storting's audit and oversight body and is tasked with contributing to democratic oversight to ensure that the central government's resources are managed soundly and effectively, and in accordance with the decisions and intentions of the Storting.



2.1 The National Audit Office of Norway investigates whether

- the central government accounts have been prepared, presented and submitted in accordance with applicable rules
- the annual accounts provide a true and fair view
- the appropriations are in accordance with the Storting's decisions and intentions
- the central government's resources are utilised effectively, targets are met and rules are complied with
  and whether financial management is prudent and responsible
- the Minister safeguards the central government's ownership interests in accordance with the Storting's decisions and intentions

2.2 Who we investigate

The Government
The executive branch of government in Norway. It is responsible for implementing the Storting's decisions. It also has the right of initiative and proposes matters to be considered by the Storting.

The central government administration
The administrative apparatus of the Government. Includes ministries, directorates, supervisory bodies and other central government entities.

State-owned enterprises
The central government owns many different companies. We investigate whether the Government safeguards the central government's ownership interests as determined by the Storting.

The Sámi Parliament
The Sámi Parliament is an independent, democratically elected body. We audit the Sámi Parliament on behalf of the Storting. We may also audit the executive branch of the Sámi Parliament (the Executive Council and the administration) on behalf of the Sámi Parliament in plenary session, which is the highest body of the Sámi Parliament.

Our vision

Auditing to benefit the society of tomorrow



2.3 Key figures

Year	2023	2024	2025
Employees as at 31 December	428	424	436
Full-time equivalents	407	401	410
Budget (in NOK million)	646.7	677.4	754
Accounts (in NOK million)	641.6	638.8	727.1



Results of the audit work

3 Results of the audit work

The National Audit Office of Norway prioritises investigations and audits within its priority areas. In Chapter 3, we present recurring findings in our reports within several of our priority areas:

- Safeguarding vulnerable groups – children
- Access to resources – the labour market
- Improvement of the public sector – digitalisation
- Civil protection and emergency preparedness
- Climate change and the environment
- Procurements

At the end of the chapter, we present what we have achieved with the guidance on the financial audit.

Vulnerable children are not being adequately cared for by the public sector

Safeguarding vulnerable groups is one of the strategically prioritised areas for the National Audit Office of Norway's performance audits. Vulnerable groups include people who are unable to look after their own interests, and/or people who are in situations that make them vulnerable. Children and young people can in many cases be placed in this group.

The best interests of the child are a fundamental and guiding principle in all matters concerning children. This follows from the Constitution of the Kingdom of Norway; the Children Act and the UN Convention on the Rights of the Child.

In recent years, the National Audit Office of Norway has published several reports on the services children receive and how they are cared for. In these reports, we have investigated whether state child welfare authorities ensure the best interests of children in child welfare institutions, administrative practices in municipal child welfare services, the causes of challenges in child welfare, youth crime and services for children and young people with mental health problems and disorders.

We see that vulnerable children have *an increased need* for follow-up from the public sector. For example, more of the young people committing offences are younger than before, and they are committing more serious offences. This requires a greater effort from the public sector to change the serious situation these children find themselves in. Many of those guilty of youth crime also need help with both substance abuse and mental health issues. We also find that children who need to be placed in a child welfare institution due to behavioural difficulties face more complex challenges than before. These challenges relate to substance abuse, mental health issues and, in many cases, criminality.

A common feature of these audits is that the various sectors are failing to cooperate sufficiently regarding the services provided to the children. Fragmented and disjointed services are a challenge that severely affects people in vulnerable situations – particularly children and young people. A lack of cooperation can have various causes, including the fact that it is not clearly defined who is responsible for what. Another common feature of these audits is that it takes too long to provide a service or 'process' the cases in which young people are involved. We have also found that there are shortcomings in the documentation of the various assessments carried out, and there are geographical variations in the services provided.

A lack of coordination and a lack of support services for these children can have serious negative consequences for their lives. This is unfortunate for the individual children, their families and society as a whole.

Below, we provide a review of the common features we have identified in our audits concerning the care of children. In addition, there is a discussion of what we have found in each individual audit.

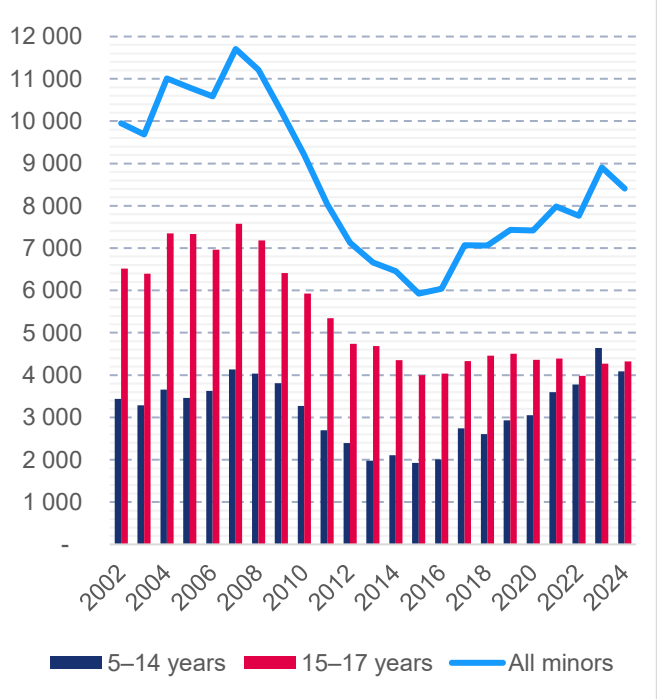
Lack of cooperation between stakeholders and unclear roles

There are shortcomings in the preventive work on youth crime

In Document 3:15 (2024–2025) *The authorities' efforts to combat crime committed by children and young people*, the aim was to assess the extent to which the authorities' efforts to prevent and manage child and youth crime are in line with the Storting's decisions and intentions.

Relatively few children and young people come into conflict with the law. As figure 1 shows, from a historical perspective, child and youth crime is not at an unusually high level today. Recorded child and youth crime fell between 2007 and 2015. Since then, there has been a steady increase.

Figure 1 Number of minors charged by age group in the period 2002–2024*



**Due to differences in counting methods, the figures for those under 15 cannot be directly compared with those for older age groups. Nevertheless, the statistics can provide significant insight into the extent and development in police reports of children breaking the law (Statistics Norway). Source: Statistics Norway, StatBank, Table 09412.*

The rise in child and youth crime in recent years is primarily among children under the age of 15, see the dark blue bar in the figure. The increase in this age group applies not only to less serious offences, but also to serious crimes such as aggravated assault and robbery. Overall, there is a slight decrease from 8,903 charged minors in 2023 to 8,409 in 2024. As figure 1 shows, recorded crime increased slightly among those in the 15–17 age group, but decreased among those under 15.

Municipalities[1], the police, the courts and other actors in the justice sector are all key players in both preventing crime and dealing with young people who commit or are at risk of committing crimes. Municipalities have overall responsibility for prevention, and they have considerable discretion regarding how they organise their prevention work. When a report of concern is received, the municipal child welfare service must take early action to prevent serious neglect and behavioural problems. The justice sector has low crime rates as one of its main objectives, and swift investigations and tailored criminal sanctions can help prevent breaches of the law.

With regard to preventive work, we found that there is a lack of continuity and flexibility in crime prevention measures. In the absence of stable organisational and resource frameworks and flexibility in municipal prevention work, the National Audit Office of Norway assesses that there is a risk that the support services will not be in a position to provide young people with

[1] Relevant actors in the municipality in this context include schools, primary health services, child welfare services and various outreach services, such as the outreach team.

the right help at the right time. According to the police, the use of resources for threat and emergency response work has increased, which has reduced the capacity to carry out crime prevention work.

Furthermore, we found that crime prevention work is characterised by undefined roles and unclear lines of responsibility. The municipal council is required to adopt a plan for crime prevention work in the municipality, which must describe the objectives of the work, how it is to be organised and distributed among the municipal departments and how the departments are to cooperate.[2] At the time the investigation was conducted, only around half of the municipalities had adopted a prevention plan.

Lack of coordination regarding children taken into care by child welfare services

In Document 3:10 (2024–2025) *Causes of challenges in the child welfare service*, one of the findings was that there was a lack of coordination between the various actors responsible for helping the children. Many children receiving support from child welfare services are dependent on assistance and services from other sectors. Cooperation with other services is crucial to being able to offer tailored and effective measures for children and families with complex needs.

The investigation shows that child welfare services generally feel they have good cooperation with the police, schools, kindergartens and health centres. There is greater variation in how well child welfare services collaborate with health services, substance abuse and psychiatric services, educational psychology services, child and adolescent psychiatry and municipal mental health support services. Cooperation with these services is often perceived as challenging, partly due to low capacity within the services.

The fact that both parties lack knowledge of and understanding of the work and working methods of the other party is a recurring challenge and a barrier to cooperation between child welfare services and other municipal and state services. The services often have different expectations of what the other service should contribute, which creates misunderstandings and hinders effective collaboration. Cooperation is also characterised by a silo mentality where cases are passed between services and responsibility for the children becomes unclear. Different understandings of the problems and a lack of common forums for dialogue contribute to the services' inability to coordinate their efforts.

Lack of services, and it takes too long

It takes too long to process cases involving youth crime

When it comes to young people who have committed offences, our investigation into youth crime found that it takes too long from the time the offence is committed until the sentence is enforced. In 2024, only 64 per cent of cases involving young people under the age of 18 received a prosecution decision within the six-week deadline, whilst the district courts only met the deadline for the start of the main hearing in just over half of the cases. When there is a long wait between the offence and the start of the sentence, this can have major consequences for young people who break the law, for the victim and for their relatives. As children's development occurs rapidly, it is

[2] This follows from Section 15-1 of the Child Welfare Act.

important to act swiftly to achieve the desired effect. The National Audit Office of Norway believes that an excessively long wait between children and young people committing offences and the start of the criminal sanction may undermine the goal of a crime-free life.

We also found that it can be difficult to find appropriate sanctions for young people, and that there is a lack of suitable measures in the enforcement of sentences. And, when young people breach conditions or commit new offences during the enforcement of their sentences, there are rarely any consequences. The National Audit Office of Norway believes that this may result in the support services failing to reverse negative developments among young people in time. This challenges the objective that young people who commit offences should not reoffend after serving their sentences.

Special youth units have been established within the Norwegian Correctional Service with prison places for those under the age of 18. In 2024, 55 of the 78 new admissions of minors were to adult prisons. Placing minors in adult prisons is not in line with the UN Convention on the Rights of the Child, and the National Audit Office of Norway finds it highly objectionable that minors are placed in adult prisons.

Child and youth crime has major societal and human consequences for the victims and their loved ones. For children and young people, committing criminal acts can pose a threat to themselves and their development, and it can also place a burden on their families, the victims and the wider community. It is therefore extremely important both to prevent crime among children and young people and to help those who have already committed criminal acts to develop a positive attachment to society and to prevent reoffending.

Children in care do not receive a place in an institution in time

The main task of child welfare services is to ensure that children and young people living in conditions that may harm their health and development receive the necessary help, care and protection at the right time. Children in the care of child welfare services are a particularly vulnerable group, and it is therefore important to take good care of this group to prevent future social exclusion. This also means that the child must receive help at the right time.

The Office for Children, Youth and Family Affairs (Bufetat) must provide a place in an institution when requested to do so by the municipal child welfare service, and this obligation is absolute. In recent years, there have been an increasing number of cases where children in need of a place in an institution have not received one in time. In 2024, the County Governors identified a total of 114 breaches of Bufetat's duty to provide assistance, whilst the corresponding figure for 2023 was 59. To follow this up, the National Audit Office of Norway has launched a new investigation into the duty to provide assistance. This investigation is due to be reported to the Storting in spring 2027.

For the children concerned, breaches of the duty to assist can have serious consequences. A lack of both emergency and long-term placements in child welfare services can result in young people remaining in unsafe care situations characterised by substance abuse, crime and poor living conditions. Whilst awaiting placement, situations have arisen in several cases where there is a high risk to life and health, both for the children themselves and for those around them.

Lack of documentation of professional assessments

Documentation of the child welfare service's assessments during the processing of a child welfare case is crucial to ensuring that children and parents have their rights upheld both during the proceedings and after the decisions have been made in the case. The documentation makes it possible to see what assessments form the basis for the conclusion in the case and any choice of measures. If there is a lack of documentation of assessments made during the proceedings, this may have consequences for the decisions that are made and the support measures that are implemented for the child.

In Document 3:7 (2019–2020) *Safeguarding the best interests of the child in the placement and follow-up of children in child welfare institutions*, we found that the children's needs were not adequately addressed when selecting an institution, and that there was insufficient follow-up during the stay itself. For a child, moving into a child welfare institution represents a major life change, and the public sector assumes responsibility in a demanding situation for the most vulnerable children. The institutions are required to draw up action plans describing how the goals set for each individual child are to be achieved. We reviewed the case files relating to the placement of a total of 40 children. In total, plans for all or part of the stay were missing for 27 of the children. Significant shortcomings were also identified in the assessment of the children's development, in the preparation of follow-up plans and in the final reports upon the children's discharge.

This lack of documentation of case handling was also a key finding in Document 3:5 (2022–2023) *Administrative practices in the municipal child welfare service*. Here, we found shortcomings in the municipal child welfare services' documentation of child welfare assessments and of the involvement of children and parents. A competence reform is currently underway in child welfare services. However, at the time the investigation was carried out, it had not yet been implemented sufficiently. Otherwise, we found no differences in the documentation of cases attributable to the size of the municipal child welfare services. Nevertheless, we observed that it was more challenging for small child welfare services to participate in the competence-building initiatives than it was for medium-sized and large child welfare services.

Young people with mental health problems and disorders

Our investigation of mental health services showed that many people with mental health problems have to wait a long time for healthcare. We pointed out that long waiting times and unequal access to healthcare are serious issues for people who are already in a vulnerable situation. Access to healthcare depends largely on where one lives. This was the case, for example, for young people who have both substance abuse problems and mental health problems or disorders. In many municipalities, they do not receive adequate treatment, or they are left without any municipal services. We have therefore conducted a new investigation into services for children and young people with mental health problems and disorders.

Municipalities, specialist health services and central government must ensure that children and young people with mental health problems and disorders receive the necessary services. Children and young people, regardless of where they live, must have equal access to high-quality health services. Whilst the number of children and young people with

mental health problems and disorders has increased in recent years, many children and young people live in municipalities that do not have a well-developed support system. Local self-government means that there will be some variation in the services provided, but the investigation shows that the variations are too great. There are significant differences in whether municipalities have psychological expertise, youth health centres, rapid mental health support or outreach teams. Many municipalities also lack recommended measures, such as individual counselling, parenting support programmes, family counselling and group support services.

With regard to specialist health services, the investigation shows that in recent years there has been a reduction in the number of registered contacts per child and young person and in the extent of outpatient treatment. However, the number of inpatient beds has fallen slightly, which is not in line with the Storting's expectations. There has been an increase in the number of full-time equivalents in health trusts, but the number of approved referrals has increased even more. This means that the workload has increased in large parts of the specialist health services. Here too, where they live plays a role in the extent to which services are provided, and the type of services children and young people with mental health problems and disorders receive.

The Ministry of Health and Care Services has not sufficiently ensured that children and young people with mental health problems and disorders receive the help they need. Services are not sufficiently coordinated or comprehensive, either within or across service levels. Although the Ministry has taken several management measures, key targets have not been met, and there is a lack of information that would enable monitoring of the sector.

Shortcomings in mental health services can have major negative consequences for the everyday lives and futures of children and young people. Mental health problems that are not addressed at an early stage can develop into conditions requiring long-term treatment. A lack of follow-up can have major repercussions for the whole family, who are left with responsibilities and worries, without receiving support, guidance and help. The National Audit Office of Norway found that there have been insufficient improvements in the services provided to children and young people since the previous investigation in 2021.


Illustrative photo: NTB/Maskot

The way forward

We see that certain groups in society can be overlooked or not heard, and these are often people with fewer resources who are unable to advocate for themselves. Children and young people may in many cases find themselves in a vulnerable situation where it is difficult to look after their own interests. The National Audit Office of Norway has an important task in investigating how this group is being looked after.

We will follow up on the investigations to provide the Storting with up-to-date information on what the authorities are doing to improve services in the areas we have investigated. We will also continuously assess

the need for new investigations into vulnerable children and young people.



Labour market exits are increasing

The overarching goal of labour and welfare policy is to get more people into work and active participation and fewer on benefits. The Norwegian welfare state is largely financed through tax revenue from employment, and high employment is therefore a prerequisite for maintaining a high level of public services and transfers. In addition, in the years to come, there will be a greater need for labour as a result of a larger proportion of the population reaching retirement age.

For each individual, participating in working life provides financial security and a sense of social belonging. For most people, participating in working life also promotes good health.

The Norwegian Labour and Welfare Administration plays a central role in the implementation of labour and welfare policy.

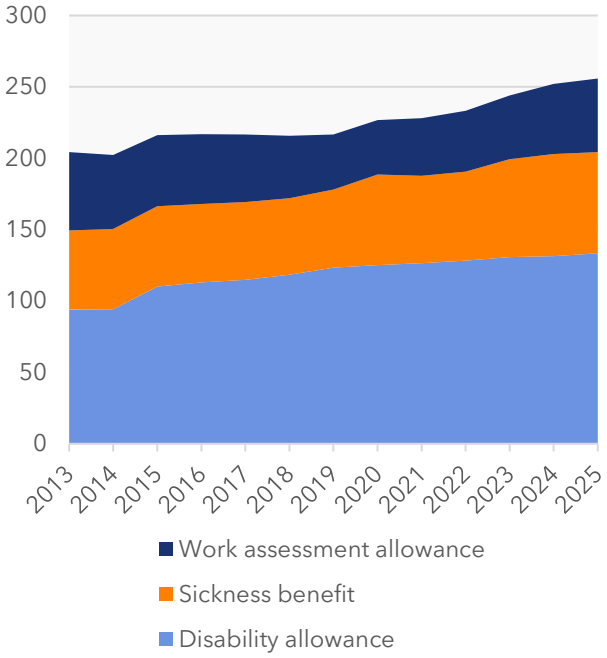
In recent years, the National Audit Office of Norway has published two reports on participation in and exits from the labour market. These are Document 3:5 (2025–2026) *Nav's efforts to prevent labour market exits* and Document 3:17 (2023–2024) *Vocational assistance from the authorities to young people not in employment*. This article is based on these reports, with updated figures for 2025 where available.

Common to both reports is our finding that the target of reducing labour market exits has not been met, neither for the population aged 18–67 nor for those aged 18–29. We find that the follow-up of users who register with the Norwegian Labour and Welfare Administration to receive help in finding or retaining work is too weak and too late. Employment support is not sufficiently tailored, and too few people find work after receiving support from the Norwegian Labour and Welfare Administration.

Payments for health-related benefits are increasing

Norway is characterised by high employment and low unemployment. At the same time, a large proportion of the population receives health-related benefits, and the costs of these benefits are rising, see figure 22.

Figure 2 Payments from the Norwegian Labour and Welfare Administration for disability benefit, sickness benefit and work assessment allowance (2013–2025), in billions of NOK at 2025 prices, adjusted for wage growth



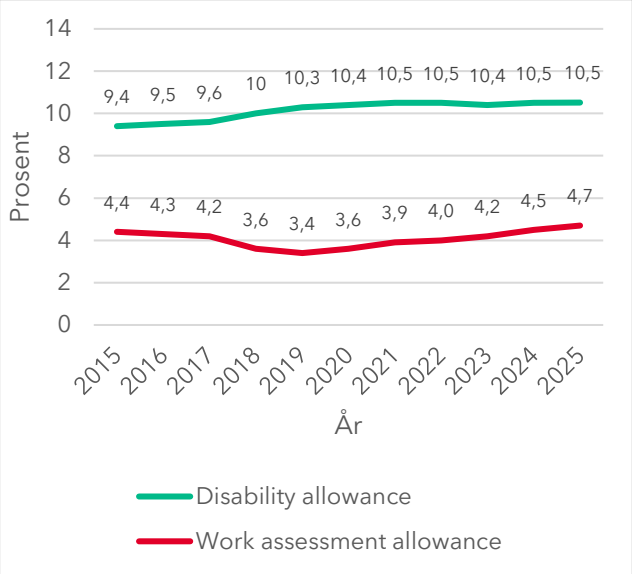
Source: The Norwegian Labour and Welfare Directorate.

In 2025, a total of NOK 256 billion was paid out for health-related benefits, cf. figure 22. The corresponding figure in 2013 was NOK 204 billion (converted to 2025 value). This corresponds to an increase of 25 per cent.

The proportion of people receiving health-related benefits has grown since 2019

In addition to an increase in payments, the number of people receiving health-related benefits has risen.

Figure 3 Proportion receiving work assessment allowance or disability benefit in the years 2015–2025 as a percentage of the total working-age population[3]

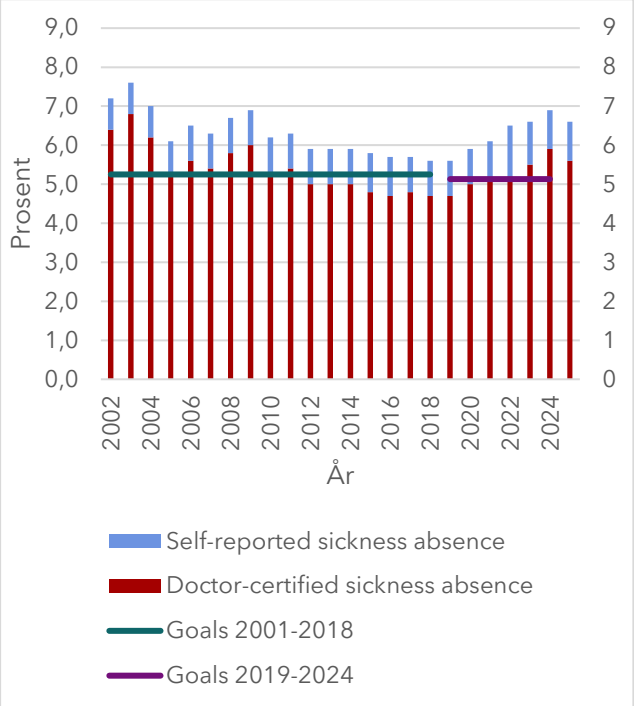


Source: The Norwegian Labour and Welfare Directorate.[4]

As at December 2025, 168,900 people were registered as receiving work assessment allowance, and 374,900 were receiving disability benefit.[5] If we measure this as a proportion of the population aged 18–67, Figure 2 shows that 10.5 per cent receive disability benefit and 4.7 per cent receive work assessment allowance. The combined proportion has never been higher in the years we have examined.

Since the first agreement on an inclusive working life (the IA Agreement) was signed in 2001, the aim has been to reduce sickness absence and labour market exits. In figure 4, we see how sickness absence[6] has developed over the period.

Figure 4 Total sickness absence and targets for reducing sickness absence.* 2002–2025. Percentage.



**No specific target for the sickness absence rate has been set in the agreement on an inclusive working life concluded for the period 2025–2028 (IA Agreement 2025–2028 – regjeringen.no).*
Source: The Norwegian Labour and Welfare Administration and Statistics Norway.[7]

[3] For work assessment allowance, this includes all persons aged 18–66. For disability benefit, the population comprises all those aged 18–67.
[4] The Norwegian Labour and Welfare Directorate (2025). Retrieved from *Arkiv – Mottakere av arbeidsavklaringspenger (AAP) per oktober – desember 2024* [Archive – Recipients of work assessment allowance for October–December 2024] – nav.no and *Mottakere av uføretrygd som andel av befolkningen *). etter kjønn og alder.* [Recipients of disability benefit as a proportion of the population *), by gender and age.] As at: 31 December 2015–2024. Percentage. nav.no.
[5] The Norwegian Labour and Welfare Directorate.
[6] The sickness absence rate is measured as the number of working days lost to sickness compared with the total number of agreed working days.
[7] *Årsstatistikk – sjukefråvær og sjukepengar* [Annual statistics – sickness absence and sickness benefit] – nav.no

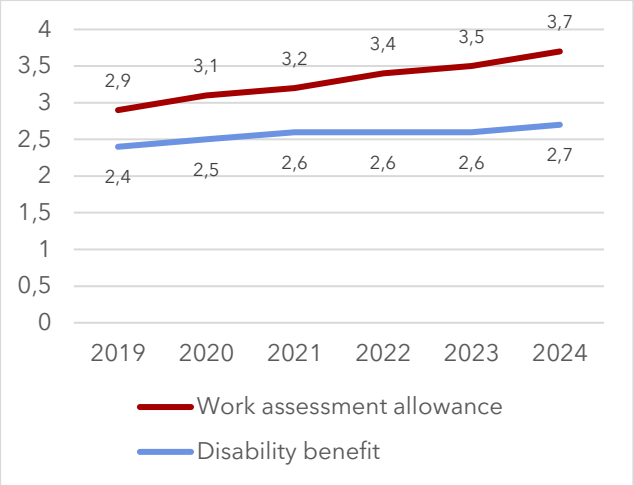
The highest sickness absence rate for the entire period was 7.6 per cent in 2003. In the years following 2019, sickness absence has generally remained between six and seven per cent. There was a slight decline from 6.9 per cent in 2024 to 6.6 per cent in 2025. High sickness absence can contribute to an increased risk of social and work-related exclusion in the long term.

Graded sick leave is to be the general rule for sickness absence.[8] This makes it possible for the person on sick leave to maintain contact with the workplace. The proportion of those on graded sick leave, however, has stabilised at under 25 per cent.

There is a growing proportion of young people receiving disability benefit and work assessment allowance

Young people have long been prioritised as a target group for employment-related support from the Norwegian Labour and Welfare Administration.[9]

Figure 5 Proportion receiving work assessment allowance or disability benefit in 2019–2024 as a percentage of those in the 18–29 age group



Source: The Norwegian Labour and Welfare Administration.

The proportion of young people receiving disability benefit rose from 2.4 per cent in 2019 to 2.7 per cent in 2024, see figure 55. There has been an increase from 20,065 people in 2019 to 22,373 in 2024.[10] By comparison, in 2010 there were approximately 8,500 people under the age of 30 receiving disability benefit, which corresponded to just over 1 per cent of all people in this age group. This means that both the number and the proportion of young people receiving disability benefit have more than doubled since 2010. The National Audit Office of Norway considers this development to be worrying.

[8] This is evident from, among other things, Section 8-6 of the National Insurance Act and Recommendation 150 (Resolution) (2024–2025), p. 17, Ot.prp. no. 48 (2003–2004) (proposition to the Odelsting) and the IA agreements. During the consideration of the white paper on *a strengthened work-first approach* (Meld. St. 33 (2023–2024)), the Storting asked the Government to work towards ensuring that graded sick leave is used to a greater extent. The Ministry of Labour and Social Inclusion writes to the National Audit Office of Norway that there is a higher proportion of graded sick leave in cases of longer-term sickness absence. It is reasonable to assume that some cases of short-term sick leave cannot be graded.

[9] In 2018, *the Youth Initiative* was introduced, and in 2023 *the Youth Guarantee* was enshrined in regulations. The guarantee applies to people aged 16–30 who have been assessed as needing assistance from the Norwegian Labour and Welfare Administration to secure regular employment.

[10] Among other things, there has been an increase in the number of 18-year-olds receiving disability benefit due to congenital medical conditions. The most common diagnoses for those granted disability benefit aged 18–29 in 2024 were Asperger's syndrome (10.4 per cent), mild intellectual disability (9.9 per cent), childhood autism (5.6 per cent), ADHD (4.6 per cent) and Down's syndrome (4.3 per cent).

Looking at those receiving work assessment allowance, the proportion has risen from 2.9 per cent in 2019 to 3.7 per cent in 2024.[11]

At the end of 2024, the sickness absence rate for those under 30 was 2.1 per cent.[12] The sickness absence rate is therefore much lower for this age group than for the population as a whole.

Transitions between health-related benefits and characteristics of recipients (applies to the 18–67 age group)

Sickness benefit

In 2024, just under 1.1 million people were signed off sick by a doctor during the year, whilst there were 2 million cases of sick leave. There were 386,000 people on sick leave due to musculoskeletal disorders, nearly 350,000 people with respiratory diseases and over 250,000 people with mental health conditions. Since 2010, there has been an increase of over 70 per cent in the number of people on sick leave due to mental health issues.

Women accounted for 60 per cent of all cases of sick leave in the period 2002–2024. In 2024, sickness absence was highest in the 60–64 age group. Four out of five people on sick leave are declared fit for work after eight weeks, whilst 7.7 per cent are still on sick leave after 46 weeks.

Work assessment allowance

Since the introduction of work assessment allowance in 2010 and up to 2024, there have been an average of 15,000 new recipients per year. Around two-thirds of the new recipients had previously received sickness benefit.

Of all those granted work assessment allowance in 2024, 43.7 per cent had mental health conditions, whilst 28.3 per cent had musculoskeletal conditions. Looking more closely at those under 30, we find that nearly 70 per cent of those granted work assessment allowance (in the period 2018–2022) had a mental health condition.

Disability benefit

Nearly four in five of those granted disability benefit in 2024 had previously received work assessment allowance. The proportion of the population receiving disability benefit increases with age, and in 2024, 27 per cent of people aged 62–67 were receiving disability benefit.

The number of people receiving disability benefit has increased every year from 2015 to 2024, from 315,746 in 2015 to 373,034 in 2024. Almost half of this increase is due to there being more recipients aged 25–39.

In 2024, 219,161 women and 153,875 men were receiving disability benefit. Over 90 per cent of those who stop receiving disability benefit do so because they transfer to the old-age pension or die.

The proportion receiving health-related benefits is higher in Norway than in comparable countries

The Netherlands, Denmark and Sweden have reduced sickness absence over the last 20 years, and it has stabilised at just over 2 per

[11] This corresponds to 25,086 people in 2019 and 30,191 people in 2024.

[12] The Norwegian Labour and Welfare Administration's annual report for 2024.

cent.[13] According to NOU (Official Norwegian Report) 2021: 2 *Expertise, Activity and Income Security*, there is no reason to believe that the high level of sickness absence in Norway is due to poorer health among the population or a more demanding working life.[14] According to the committee, a key explanation is likely to be the way in which the welfare schemes are designed.

For several decades, Norway has had one of the highest employment rates in the OECD. At the same time, Norway is among the countries with the highest proportion of the population receiving health-related benefits, and in 2025 approximately 15 per cent received work assessment allowance or disability benefit. This is the highest level among comparable countries in Europe. The trend is the same when we look more closely at those aged 18–29. In a report, the OECD highlights the drawbacks of the Norwegian welfare system and suggests that it may contribute to young people becoming 'locked in' to health-related benefits.[15]

Norway spends just over eight per cent of its gross domestic product (GDP) on health-related benefits, which is more than four times the OECD average.[16] Yet Norway spends only slightly above the OECD average on social expenditure.[17] This shows that whilst Norway spends the most on health-related benefits, we spend less than comparable countries on other benefits such as unemployment benefits and social assistance. Overall, therefore, there are no more people receiving benefits in Norway than in other countries.

Specific challenges in the Norwegian Labour and Welfare Administration's follow-up for young people

For several years, the Norwegian Labour and Welfare Administration has prioritised young people under the age of 30 in its work. Young people who register with the Norwegian Labour and Welfare Administration often face challenges relating to health and a lack of education and expertise. In addition, they often have little work experience.

In our investigation into the support provided by the authorities to young people outside the labour market, we examined the extent to which young people moved into work or education *after* receiving support from the Norwegian Labour and Welfare Administration. We found that the Norwegian Labour and Welfare Administration's efforts did not sufficiently contribute to the goal of getting more young people into work or education, and we considered this to be objectionable.

Furthermore, we found that the Norwegian Labour and Welfare Administration misjudged the need for support for too many young people, in that the agency estimated the need for support to be less than what emerged during the follow-up period. The agency's advisers explained this by saying that it took time to get to know the young people, and that the challenges became more apparent over time. The result of this was that many young people remained passive and did not engage quickly enough in activities that could help them find work. Furthermore, we found that the dialogue between the Norwegian Labour

[13] The Labour Force Survey (LFS) is Statistics Norway's quarterly interview survey on the labour market.
[14] NOU 2021: 2, OECD (2024).
[15] OECD (2018) *Investing in youth: Norway*.
[16] OECD (2024).
[17] Social expenditure includes cash benefits, benefits in kind (goods and services) and tax benefits with a social purpose. This includes support targeted at groups such as low-income households, old-age pensioners, people with disabilities, the unemployed, the sick or young people.

and Welfare Administration and young people often focused on clarifying income support or similar matters rather than on the opportunities to find work.

People on sick leave receive too little follow-up from the Norwegian Labour and Welfare Administration

The employer has primary responsibility for following up on employees who are on sick leave and must make arrangements to enable the employee to work despite illness or injury. The employee must contribute to these arrangements. However, the Norwegian Labour and Welfare Administration and the sick-note issuer also have responsibilities and duties in the follow-up process.

In 2025, the sickness absence rate was 6.6 per cent for those aged 18–67. Of all those granted work assessment allowance, two-thirds had previously received sickness benefit.

In the follow-up of sick leave, the Norwegian Labour and Welfare Administration faces several dilemmas. On the one hand, the agency is required to carry out a legally regulated mass administration process, in which all sick leave cases must receive follow-up. On the other hand, there is a clear need to make an extra effort for those at risk of permanently dropping out of the labour market. One consequence of inadequate follow-up is that some people on sick leave only come into contact with the Norwegian Labour and Welfare Administration when their sickness benefit period is about to expire.

If the Norwegian Labour and Welfare Administration is to provide more user-centred follow-up, it is essential that they are able to identify at an early stage which individuals on sick leave are at risk of dropping out of the labour market, and who has less need for follow-up. People with recurrent sickness absence are a priority group in the follow-up work, but the large number of people with long-term or frequently recurring absences makes it challenging to follow up on everyone in this group.[18] The agency's case management systems are not well equipped to allow for quick lookups of the user's diagnosis and medical history.



Illustrative photo: The Norwegian Labour and Welfare Administration

In the National Audit Office of Norway's view, it is unfortunate that the Norwegian Labour and Welfare Administration is largely unable to identify sick leave cases requiring extra follow-up, and that the agency lacks sufficient resources to provide targeted follow-up. This hinders early intervention and close follow-up, which could help to reduce sickness absence and long-term absence, and thereby prevent people from dropping out of the labour market.

Lack of measures for those receiving work assessment allowance

In the investigation into labour market exits, which covers everyone aged 18–67, we found that most (82 per cent) of those receiving work assessment allowance who have previously

[18] The Norwegian Labour and Welfare Directorate (2025b).

been in work participate in work-related measures or are in work during the first year of receiving the benefit.[19] However, almost one in five (18 per cent) work assessment allowance recipients spend their first year without participating in measures or being in work. This amounts to approximately 50,000 people. The lack of participation in measures or work may be due to them not being offered measures, or to them receiving treatment that cannot be combined with work.

The Norwegian Labour and Welfare Directorate states that there is an average waiting time of approximately six months from when a person receives a decision on the need for assistance to retain or find work (Section 14a decisions) until the person is enrolled in a measure. Meanwhile, there are long waiting times for services in the health sector, which can prevent users from starting the measures. When work assessment allowance becomes a passive benefit, the beneficiary's motivation may be weakened, and gaps appear in the person's CV, which can make it difficult to find a job in the future. The National Audit Office of Norway believes that there are too many work assessment allowance recipients who are not participating in measures or in work. The consequence is that many people are no closer to returning to work or having their work capacity assessed.

If we look more closely at those under 30 who receive work assessment allowance, we find that work experience placements and follow-up are the most commonly used labour market measures. On the other hand, the Norwegian Labour and Welfare Administration advisers feel they lack access to relevant programme places for those with mental health issues. Furthermore, we found that there is insufficient use of individual plans (which are intended to ensure coordination of services) and the Individual Placement and Support (IPS) measure (which has proven to be effective) for young people.

The role of GPs

GPs are responsible for assessing and treating patients. At the same time, they are expected to act as gatekeepers on behalf of the National Insurance Scheme. In practice, medical certificates form the basis for the Norwegian Labour and Welfare Administration's administrative decisions, and great weight is placed on them when the Norwegian Labour and Welfare Administration processes applications for work assessment allowance and disability benefit. When paying sickness benefit, the Norwegian Labour and Welfare Administration generally assumes that the sickness requirement in the National Insurance Act is met when a doctor issues a sick note.

In our survey, 69 per cent of GPs stated that the task of being a clinician and the task of assessing a patient's work capacity often come into conflict. Only 49 per cent stated that they believe GPs should be responsible for performing the task of assessing whether their own patients have reduced work capacity as a result of illness, disability or injury. In situations where there are few objective findings related to the patient's symptoms, doctors base their functional assessment largely on the patient's own account.[20]

In conclusion

Working life is one of the priority areas for the conduct of performance audits. The Norwegian welfare state is largely financed through tax revenue from employment. High

[19] We have investigated those who were granted work assessment allowance and have received it for at least twelve months during the period 2015–2023. In total, this amounts to 289,444 people.

[20] The Ministry of Health and Care Services (2023), Section 7.4.1.

employment is a prerequisite for maintaining a high level of public services and transfers in the years to come. At the same time, it is important for every individual to participate in working life. The National Audit Office of Norway will therefore follow up on the investigations carried out.

We also have an ongoing performance audit concerning the work the authorities are doing to increase completion rates in higher education and boost labour market participation for people with disabilities. This is an important group, and the investigation is due to be reported to the Storting in spring 2027.



High ambitions for digitalisation, but results are lacking

The Government's ambition is for Norway to become the most digitalised country in the world, and for all public sector entities to use artificial intelligence by 2030. The National Audit Office of Norway's investigations show that we still have some way to go in our digitalisation efforts. The national effort regarding artificial intelligence is fragmented and not in line with the ambitions for a world-class infrastructure. The National Audit Office of Norway plays a key role in ensuring that the public administration digitalises and utilises artificial intelligence in an ethically sound and resource-efficient manner.

Introduction

In three recent investigations, the National Audit Office of Norway has shown that Norway has not yet managed to realise its ambitions for an efficient and coherent digital public sector. This applies to Document 3:8 (2023–2024) *The authorities' facilitation of data sharing and reuse in the public administration*, Document 3:18 (2023–2024) *The use of artificial intelligence in the central government* and Document 3:14 (2024–2025) *The authorities' efforts related to seamless digital services*.

These topics are structurally interdependent. Data sharing is a prerequisite for seamless digital services. Artificial intelligence requires the sharing of large amounts of data and can help to make public services seamless.

The ambitions are high. But why have the results been slow to materialise? And what can we do about it?

The public sector holds a great deal of data that is not being shared or reused

The public sector sits on large amounts of data that are not systematically shared or reused. In our investigation into the authorities' facilitation of data sharing and reuse in the public administration for the period 2021–2023, we found that many organisations do not register data in *the Common Data Catalogue*. The Common Data Catalogue is the only central repository where entities wishing to reuse data can find data shared by other entities. Almost half of the entities have datasets that are not registered, but which should have been shared. Furthermore, over half of the entities receive requests to share data that is not prepared for sharing. By 'data' in this investigation, we mean information that can be transferred electronically from one public sector entity to another so that the entity can use the information in its own systems.[21]

The National Audit Office of Norway was unable to determine the volume of data shared between public entities, as there is no overview of what data is shared, nor to what extent the data that is shared is reused. We nevertheless found many examples of data being shared and reused, but also that there is significant potential for sharing more data.

[21] Document 3:8 (2023–2024).

According to the digitalisation circular[22], there has been an expectation that entities in the public sector should register information about their datasets in *the Common Data Catalogue*, for which the Norwegian Digitalisation Agency (Digdir) is responsible. Entities must do this as a minimum when they change or establish services, for example, by upgrading existing specialist systems or digital services. Documenting what data is available is a prerequisite for achieving the goal of greater data sharing and reuse, seamless digital services and the development of artificial intelligence.

Major barriers to data sharing

Findings in the three reports confirm that the challenge does not lie in a lack of data, but in inadequate organisation and structure. Data is shared too infrequently, and often only when someone requests it. There are no clear incentives that make data sharing a sufficiently important part of the entities' tasks. Seamless digital services are lacking because they often depend on real-time data exchange, and artificial intelligence remains immature due to a lack of large volumes of data of sufficient quality.

In the report on artificial intelligence, we found that half of the entities lack high-quality data, and that incorrect formats and low data quality hinder AI development. This means that even though the central government has large amounts of data, the format of the data is not necessarily suited to the need. Even though Statistics Norway has data relevant to the Norwegian Labour and Welfare Administration, it can be difficult to obtain data that is detailed enough and tailored to the agency's needs.[23]

Entities must put their own house in order

'Order in one's own house' is an important step on the path to digital maturity. Many entities do not have a good enough overview of their own data. In the investigation into data sharing and reuse, only a third of entities stated that they largely have clear descriptions of their own data. Just under half replied that they have this 'to a certain extent'.

The National Audit Office of Norway has pointed out that limited access to high-quality data, often coupled with inadequate infrastructure and weak systems for handling data, creates challenges in the work on artificial intelligence. The line ministries have an independent responsibility to ensure good data quality within their areas of responsibility and to ensure that open data is of a quality that allows it to be reused by others. Given the challenges posed by limited access to high-quality data, the entities have not adequately ensured that data-sharing requirements are met. This applies in particular to the requirement for 'order in one's own house'. This has consequences for the public sector's ability to develop and exploit the potential of artificial intelligence.

The report on seamless digital services also points to low organisational maturity. It is easier to implement measures within one's own sector than in areas requiring changes to fundamental structures across sectors. Furthermore, a barrier to seamless digital services is that entities reusing data from one register in another must be certain that their own definition of a term corresponds to the meaning the sender has specified for that term. For example, the Ministry of Culture and Equality pointed out that, in connection with

[22] Ministry of Local Government and Regional Development. (2022). *Digitalisation Circular H-5/21*.

[23] Document 3:18 (2023–2024) *The use of artificial intelligence in the central government*.

the establishment of tilskudd.no, there has been a need to undertake significant work to clarify terms such as 'voluntary organisation' and 'nationwide organisation', and to clarify what constitutes a member, and who counts as a child or young person. Unambiguous definitions across sectors may also require changes to regulations.

Lack of legal clarification

The three reports show that legal, technical and technological barriers, in addition to a lack of capacity and resources, are significant challenges in the work on digitalisation and artificial intelligence.

A lack of legal clarity stands out as the biggest obstacle to data sharing and seamless digital services. These obstacles are particularly linked to data protection legislation and the EU's General Data Protection Regulation[24]. The AI report shows that the problem is particularly acute when projects require large, varied and shared data sets for training, validation and continuous monitoring of AI systems.

The crux of the challenge is that entities either cannot share data or do not know whether they can. The legal basis and interpretation of the regulations vary, but the AI report has shown that there is considerable uncertainty regarding the legal basis for processing in AI projects. This also applies to entities governed by the same ministry.

In the investigation into the use of artificial intelligence, we found that the Norwegian Public Service Pension Fund began the development of an AI system in 2021 with the aim of estimating pension payments to prevent incorrect payments of survivor's pensions. The Norwegian Public Service Pension Fund itself took the initiative with the Ministry of Labour and Social Inclusion to put the necessary legal framework in place when the EU's General Data Protection Regulation (GDPR) was adopted and incorporated into Norwegian law in 2018. The fact that the legal framework was in place at an early stage has been a major advantage for the Norwegian Public Service Pension Fund's initiatives in the areas of digitalisation and artificial intelligence.

Like the Norwegian Public Service Pension Fund, the Norwegian Labour and Welfare Administration is subordinate to the Ministry of Labour and Social Inclusion. Unlike the Norwegian Public Service Pension Fund, the Norwegian Labour and Welfare Administration did not clarify the legal basis for processing personal data for the development of AI systems. The Norwegian Labour and Welfare Administration established a dedicated unit for artificial intelligence in 2017, and in 2021 the agency participated in the Norwegian Data Protection Authority's regulatory sandbox. Processes to develop AI solutions at the Norwegian Labour and Welfare Administration have stalled due to an unclear legal basis for the use of personal data. The Norwegian Labour and Welfare Administration has called for greater support from the Ministry of Labour and Social Inclusion, whilst the Ministry believes that the agency itself must clarify the need for a legal basis.

Using data for purposes other than those for which it was collected may require regulatory changes. Experience from the investigation into artificial intelligence shows that assessments can vary even within the same ministry. The Norwegian Public Service Pension Fund case shows that there is room for manoeuvre, and that early legal clarifications promote digital development.

[24] The General Data Protection Regulation (GDPR) is the EU's data protection regulation.

Time-consuming processes have also been documented through the investigation into the sharing and reuse of data. One example is the agencies involved in the collaboration on work-related crime, which, right from the start in 2015, called for clear legal authority for data sharing. It was not until 2022 that the regulations on information sharing on work-related crime (a-krim) came into force. When our report was published in 2024, it was still unclear whether the agencies could share information about sole traders.

The consequence of uncertainty and a lack of legal clarity is that projects come to a standstill or are delayed. Even if development projects do go ahead, the gains are not realised because the digital solutions are not comprehensive enough or are not put into operation or further developed.

Both legal and technological expertise are too weak

A lack of technological expertise is a recurring challenge in all three investigations. The work of describing and structuring data requires dedicated resources and expertise, which many entities lack. A lack of expertise makes it difficult to establish good information management and ensure 'order in one's own house'.

In the investigation of seamless digital services, stakeholders called for access to technological and legal expertise, both within their own entities and in the entities with which they were to collaborate. In its work on the *'Losing and finding a job'* life event, the Norwegian Labour and Welfare Administration stated that it periodically lacked lawyers, and that a lack of legal expertise led to capacity challenges. This was confirmed by the Ministry of Labour and Social Inclusion, which pointed out that regulatory development takes time, and that a shortage of legal resources leads to some delays in the work of developing employment-related measures.

In addition, lawyers and technologists must be able to speak the 'same language'. The Norwegian Digitalisation Agency (Digdir) has pointed out that establishing good cooperation between technologists and lawyers can be challenging, as the groups have different understandings of concepts and may misunderstand one another.

In the investigation of artificial intelligence, the skills challenges are even more evident. The investigation revealed a significant need for expertise in developing and using AI, both in terms of IT and legal knowledge. Many entities have to hire external consultants, and a general lack of client expertise increases the risk in AI projects. Entities that have succeeded with artificial intelligence emphasise that a key success factor is interdisciplinary collaboration between developers, analysts, line staff and lawyers.

Governance and coordination are not working well enough

In all three investigations, we have found that governance and coordination are too weak. In the work on seamless digital services, governance from the government ministries is unsatisfactory. Sectors prioritise and contribute differently, and projects come to a standstill. The investigations also show that there are challenges in securing funding for initiatives that cut across sectors and whose gains are spread across different stakeholders.

Artificial intelligence is data-intensive. When data sharing within the public administration is lacking, it directly hinders AI development and the ability to realise gains through seamless services. The national effort on artificial intelligence is fragmented and not in line with the ambitions for Norway to have a world-class

infrastructure, something a unanimous Standing Committee on Local Government and Public Administration stressed it was strongly committed to and urged the Government to work towards.[25]



Illustrative photo: Unsplash / Chad Madden

The Appropriation Regulations and the Regulations on Financial Management in Central Government require government ministries to ensure they have adequate management information. Information is essential for assessing whether new or revised instruments and measures are needed to achieve the objectives. This means that each individual ministry must take the initiative to make the regulatory changes necessary to reap the gains from digitalisation and artificial intelligence.

At the same time, there is a need for more effective management across government ministries to ensure progress in cross-sectoral digitalisation. This has also been called for by the National Audit Office of Norway in previous audits.[26]

The way forward

The reports from the National Audit Office of Norway inform the Storting and the public about whether the public administration is acting in accordance with the Storting's decisions and intentions. Through three investigations into digitalisation and artificial intelligence, we have found that the results have not been as expected, and have provided input for improvements. We find that our assessments and recommendations have the support of both the Government and the Storting.

In its consideration of the three reports, the Storting's Standing Committee on Scrutiny and Constitutional Affairs has endorsed the conclusions reached by the National Audit Office of Norway.[27] The Committee has also endorsed our recommendations that the Ministry of Digitalisation and Public Governance must clarify the other government ministries' responsibility to prioritise and facilitate the sharing and reuse of data, and that the Ministry must take a clear role in coordinating and setting requirements for the sharing and reuse of data in the public sector.[28]

In the consideration of our reports, the Minister of Digitalisation and Public Governance has acknowledged the challenges and largely shares the National Audit Office of Norway's assessments. The Minister has also pointed out that the Government has high ambitions, as set out in its digitalisation strategy[29], among other things. Norway aims to become the most digitalised country in the world and has, among other things, set a target that all public sector entities should be using artificial intelligence by 2030.

Under *the Act relating to the National Audit Office of Norway*, the National Audit Office of

[25] Recommendation 191 (Resolution) (2020–2021).
[26] *Investigation of digitalisation in central government entities*, p. 72 https://www.riksrevisjonen.no/globalassets/rapporter/no-2017-2018/digitalisering.pdf
[27] Recommendation 200 (Resolution) (2023–2024), Recommendation 81 (Resolution) (2024–2025) and Recommendation 50 (Resolution) (2023–2024).
[28] In Recommendation 200 (Resolution) (2023–2024), reference is made to the Ministry of Local Government and Regional Development. Responsibility for digitalisation policy was transferred to a newly established ministry on 1 January 2024, the Ministry of Digitalisation and Public Governance.
[29] The Digital Norway of the Future – National Digitalisation Strategy 2024–2030

Norway has unique access to information on the public administration. Through our analyses, we contribute new knowledge and recommendations based on sound professional assessments. In this way, we contribute to improvements in the public administration and an informed public debate.

There are very high expectations regarding the outcomes of both digitalisation and artificial intelligence. If Norway is to succeed in the long term, the development must be subject to democratic oversight. This requires a supreme audit institution that can monitor whether the public administration digitalises and utilises artificial intelligence in an ethically sound and resource-efficient manner. This is a responsibility we are committed to taking on in the future as well.



A sharp increase in appropriations for defence and emergency preparedness creates a greater need for oversight

One of the central government's most fundamental tasks is to ensure that citizens are safe. The geopolitical situation has led to increased attention on defence, security and emergency preparedness. The Norwegian Armed Forces have received increased appropriations through an ambitious long-term plan, but civil emergency preparedness is also to be strengthened. Defence, security and emergency preparedness are prioritised areas for the National Audit Office of Norway.

The new Long-term Defence Plan came into force on 1 January last year. The plan was backed by a unanimous Storting. According to the plan, Norway is to spend NOK 1,635 billion on defence up to 2036. This represents an increase of NOK 611 billion compared with the budget level when the plan was adopted in 2024.

Barely a year into the new planning period, the Government sees a need for further increases in the appropriations for the Norwegian Armed Forces and is proposing an additional NOK 31 billion up to 2030 and a total of NOK 115 billion more up to and including 2036. The Government justifies this, among other things, by stating that the situation has become more serious and that the world has become more unpredictable. Russia is now operating under a war economy. Since the plan was adopted, NATO member states have also agreed to spend 5 per cent of their gross domestic product on defence-related expenditure by 2035. At least 3.5 per cent is defence expenditure in accordance with the current definition, and up to 1.5 per cent is defence and security-related expenditure in the civilian sector. New capability targets from NATO entail higher demands on what Norway is expected to contribute to the alliance. The market for defence materiel is also characterised by sharp price increases. Major and necessary procurements have become more expensive.

The Long-term Plan is based, among other things, on the Norwegian Defence Commission's report from 2023. In light of identified weaknesses and the major challenges ahead, the Commission considered that the Storting's oversight function is becoming more important, and that better supervision and control are necessary when more resources are to be allocated to defence. The Norwegian Defence Commission pointed to the National Audit Office of Norway after assessing alternative oversight arrangements. In recent years, the National Audit Office of Norway has carried out several audits targeting both the Norwegian Armed Forces and civilian emergency response agencies. This work will continue in the years to come.

The Total Defence concept – civilian actors do not know what to prepare for

The Government has decided that 2026 will be the Year of Total Defence. The Total Defence concept is the sum of the Norwegian Armed Forces and civil society emergency

preparedness. In a security crisis or in wartime, both are crucial. In such situations, the Norwegian Armed Forces are dependent on strong support from civilian actors in areas including health, transport and energy.

Norway is on the way to strengthening the Total Defence concept. Both the white paper on total preparedness, which the Storting considered in 2025, and the Long-term Plan for the Defence Sector contain important measures to strengthen the Total Defence concept.

Prior to the summer of 2025, the National Audit Office of Norway published the investigation Total Defence in security policy crisis and war. The investigation shows that civilian actors do not have sufficient capacity to support the Norwegian Armed Forces and allied forces whilst ensuring that civil society functions. The Norwegian Armed Forces must communicate their needs and prioritisations more clearly. Civilian actors say it is unclear what the Norwegian Armed Forces will need from them in a crisis or a war. The municipalities in the investigation do not know what they need to prepare for.

The National Audit Office of Norway concluded that civilian Total Defence actors at regional and local level do little to plan for security policy crises and war. The fact that local authorities do not have an up-to-date risk and vulnerability analysis is a recurring shortcoming identified in the supervision carried out by the County Governors of the local authorities' civil protection work. Municipalities lacking such an analysis explain this by stating that war in Norway has been considered unlikely. The municipalities have therefore not considered it relevant to include a scenario at the upper end of the crisis spectrum in their risk and vulnerability analysis.

In a reply to the National Audit Office of Norway's investigation, the Minister of Justice and Public Security states that the Norwegian Directorate for Civil Protection (DSB) has been tasked with drawing up cross-sectoral guidelines on the roles and responsibilities of municipalities in the event of armed conflict, the threat of war and similar circumstances.

During its consideration of the investigation, the Standing Committee on Scrutiny and Constitutional Affairs stated that ensuring the safety of citizens is one of the central government's most fundamental tasks, and that civil protection and emergency preparedness measures must be given high priority at a time when the security policy situation is changing and unpredictable.

Shortcomings in exercises

An important part of the Year of Total Defence 2026 is exercises. Preparations for crisis and war must be made in peacetime. Contingency plans must be drawn up and exercises carried out. In addition, it is important to evaluate and learn from exercises. The National Audit Office of Norway's investigation into the Total Defence concept shows that plans and exercises do not sufficiently prepare civilian actors in municipalities and regions to support military needs. Shortcomings in exercises and evaluations have been a recurring finding in several of our audits in the area of emergency preparedness.

- In the investigation of the Ministry of Justice and Public Security's work on civil protection and emergency preparedness from 2015, the National Audit Office of Norway pointed out that, at that time, no systematic evaluation or follow-up was carried out after exercises and incidents. A follow-up to this audit in 2017 showed that evaluations and follow-up after exercises and incidents were carried out more

systematically, but that there were challenges in following up measures across sectors. Among other things, there was no follow-up on which actors were responsible for addressing areas for improvement identified during the exercises.

- In the investigation into the work of the Norwegian Water Resources and Energy Directorate (NVE) on ICT security in the power supply in 2021, the National Audit Office of Norway considered it objectionable that the emergency response organisation within NVE had not received sufficient training in handling ICT attacks against the power supply. When the audit was followed up in 2024, the National Audit Office of Norway noted that efforts to manage ICT attacks through exercises had been strengthened.
- The investigation into the authorities' coordination of digital security work in the civil sector from 2023 showed that scenarios relating to digital security were often given low priority when exercises were carried out. This was particularly true in the municipalities. The investigation highlighted the need for more exercises in cross-sectoral incident management at central level, something that several key players in the digital security field had also called for. A follow-up to this investigation will be carried out this year and reported to the Storting in the autumn.
- The investigation Securing of port facilities to ensure public security, which was published alongside the Total Defence investigation last year, revealed that Norwegian ports do not conduct enough exercises in handling deliberate adverse incidents.

Lack of opportunities for classified communication

The Government's and ministries' emergency preparedness and crisis management are based on four fundamental principles. One of these is the principle of cooperation, which means that government authorities, entities and agencies have an independent responsibility to ensure the best possible cooperation with relevant actors and entities in the work of prevention, emergency preparedness and crisis management. A prerequisite for good cooperation is opportunities to share relevant information. In 2012, the 22 July Commission recommended the establishment of classified communication channels and procedures for the rapid flow of information between ministries and their subordinate agencies during crises. The lack of opportunities to communicate via security-classified solutions was also highlighted as an obstacle to effective incident management by the Digital Vulnerability Committee (the Lysne Committee) in 2015.

The lack of opportunities for classified communication between emergency response actors is discussed in the National Audit Office of Norway's follow-up audit of the Ministry of Justice and Public Security's work on civil protection and emergency preparedness in 2017 and the investigation of the authorities' coordination of work on digital security in the civil sector in 2023.

In the National Audit Office of Norway's investigation of the Total Defence concept, it was pointed out that the lack of classified information systems means that municipalities in areas of military strategic importance are unable to obtain information on what the Norwegian Armed Forces require in terms of civilian support, and what the Norwegian Armed Forces are planning for in the

municipality in question. The National Audit Office of Norway believes it is crucial that relevant background information is made more widely available for the municipalities' emergency preparedness work, either through expanded access to classified communication solutions or by ensuring that the Norwegian Directorate for Civil Protection and the Norwegian Armed Forces, in particular, are able to communicate their analyses and requirements to the municipalities in unclassified form.



Illustrative photo: Frederik Rønnes / the Norwegian Armed Forces

The Norwegian Agency for Classified Information Systems (SGP) was established on 1 January 2025 as an entity under the Ministry of Defence to develop and deliver national shared services that facilitate secure, classified digital interaction between entities subject to *the Act relating to national security* (the Security Act). The Norwegian Agency for Classified Information Systems' annual report for 2025, which was recently published, reveals that user uptake is low among local authorities and county councils, and that tight municipal budgets are perceived as a challenge.

Persistent shortcomings in digital security

The National Audit Office of Norway's prioritisation of security and emergency preparedness includes digital security. In its risk assessment for 2026, the Norwegian National Security Authority indicates that cyber operations continue to have a widespread impact. Both small and large entities across various sectors must be prepared to deal with incidents in the cyber domain.

The National Audit Office of Norway has examined both the authorities' coordination of digital security efforts and digital security in a range of sectors and entities.

Among other things, we have highlighted weaknesses in digital security within the Norwegian Armed Forces, the police, the power supply sector and the health service. These are areas of great importance for security and emergency preparedness.

Through several audits over a period of 20 years, the National Audit Office of Norway has reported on inadequate safeguards for digital security within the police. During the same period, digitalisation and cyber threats have increased. In 2018, the National Audit Office of Norway conducted an investigation which showed that the police were not working systematically to plan and monitor information security, and that a complex organisational structure and fragmented lines of responsibility made the work difficult. Several measures had been implemented to protect and monitor the agency's ICT systems, but there were still significant weaknesses in the systems. In the follow-up of the audit just one year later, the Ministry of Justice and Public Security noted that the police service was working to implement a five-year plan to establish a systematic approach to digital security, and that the plan was on track at that time. The plan included measures to prevent and detect cyber attacks, measures to further develop the ICT governance model and more costly improvements to the agency's ICT infrastructure. By 2024, the measures were intended to contribute to lasting solutions to

the risks that had been highlighted by the National Audit Office of Norway.

The National Audit Office of Norway carried out a new follow-up of the work on digital security in the police in 2025. The investigation showed that the Ministry of Justice and Public Security and the National Police Directorate had implemented measures to follow up on the National Audit Office of Norway's findings and recommendations in the original audit, but there were still weaknesses in security work and in measures to protect and monitor the police's IT solutions. The National Audit Office of Norway noted a significant need to intensify work on digital security within the police and considered it objectionable that the Ministry of Justice and Public Security and the National Police Directorate had not made further progress in ensuring adequate digital security within the Norwegian Police Service, despite the fact that the challenges in this area had been known and highlighted over time.

There are some recurring observations in several of our investigations into digital security. Firstly: The level of security in the public administration is too low. Simple, basic security measures have not been implemented. Examples of this include access controls, security updates and checks on devices and software. We also see a lack of ability to detect security incidents through logging and monitoring. The second recurring challenge concerns leadership. Management lacks an overview of which values need to be protected. Risk assessments and security measures are often unclear. There is also a lack of digital security assessments and reporting on the security status to management. Last but not least, technical debt is a recurring challenge. Limited opportunities to maintain security in legacy systems mean that new solutions must be developed. But this takes time, requires expertise and costs money. In the investigation into the follow-up of digital security in the police, the Ministry of Justice and Public Security emphasises that it is important for the police to succeed with comprehensive digitalisation in order to ensure adequate security, and that digitalisation in the police is made difficult by a significant backlog in the phasing out of older ICT systems, where many tasks must be tackled simultaneously.

A new and more serious threat picture – risk of sabotage

A new geopolitical situation means we must come to terms with a new and significantly more serious threat picture. In its annual threat assessment, the Norwegian Police Security Service states that Russian intelligence may consider it advantageous to carry out acts of sabotage against targets in Norway in 2026.

The threat of sabotage against targets in Norway is directed at assets and infrastructure. The National Audit Office of Norway is therefore currently conducting an investigation to examine whether assets and infrastructure that support fundamental national functions and national security interests are protected against security-threatening activity. The investigation is due to be completed around the turn of the year. The National Audit Office of Norway conducted an audit of the security of assets belonging to the police and the Norwegian Armed Forces in 2015, and this audit was followed up in 2018. The audits showed that the Ministry of Justice and Public Security and the Ministry of Defence had not ensured, to the necessary extent, that the basic security of assets requiring protection within the police and the Norwegian Armed Forces was in accordance with the Security Act and the Storting's intentions. As a result of changes in the risk landscape, this new audit will cover several ministerial areas in the civilian sector

with responsibility for assets and infrastructure of significance to national security.

Performance audit of the Norwegian Police Security Service

The Norwegian Police Security Service is responsible for dealing with the most serious threats to our country. In autumn 2025, the National Audit Office of Norway published an audit of the use of resources and efficiency within the Norwegian Police Security Service.

The Norwegian Police Security Service is subject to comprehensive oversight by the Parliament Appointed Committee for Intelligence Oversight (the EOS Committee). The primary purpose of the oversight carried out by the EOS Committee is to ensure that the EOS services safeguard the legal protection and privacy of individuals. The Committee does not have a mandate to comment on how effective the services are, or how they prioritise resources or similar matters. Auditing the efficiency of central government entities falls within the remit of performance audits. The National Audit Office of Norway is responsible for the annual financial audit of the Norwegian Police Security Service. However, this is the first time the National Audit Office of Norway has carried out a performance audit of the Norwegian Police Security Service.

The Norwegian Police Security Service is an intelligence service, a security service and a police service, reporting directly to the Ministry of Justice and Public Security. Its main tasks can be divided into counter-intelligence, counter-terrorism and the protection of public officials. Other tasks include preventing, detecting and investigating breaches of the rules on export controls and the non-proliferation of components for weapons of mass destruction.

The aim of the investigation was to assess the extent to which the Norwegian Police Security Service has an organisation and a use of resources that are sufficiently targeted and effective to enable the Service to carry out its tasks as a domestic intelligence and security service in the current threat environment.

In peacetime, the Norwegian Police Security Service has primary responsibility for dealing with the most serious threats to national security and to fundamental national interests. In a more demanding era for security policy, where the threat picture is and has been changing rapidly, there is considerable pressure on all of the Norwegian Police Security Service's tasks simultaneously.

There are several factors indicating that the organisation and use of resources by the Norwegian Police Security Service are not sufficiently targeted and effective for the Service to carry out its tasks as a domestic intelligence and security service in the current threat landscape. This could have negative consequences.

Although the Norwegian Police Security Service has reported a gap between threats and its capacity, as well as high risk in several key core tasks, the Ministry of Justice and Public Security has not followed up on the reported challenges to a sufficient degree.

The National Audit Office of Norway used the strongest criticism, 'highly objectionable', when we concluded that the Ministry of Justice and Public Security has not contributed sufficiently to ensuring that the Norwegian Police Security Service has the necessary instruments to fulfil its role as the domestic intelligence and security service, given the changes in the threat situation in recent years. As the Auditor General said during the presentation of the investigation: 'We need a Norwegian Police Security Service that has

enough resources to meet today's threat picture.'

In the audit of the Norwegian Police Security Service, much of the information examined was classified. The report to the Storting was therefore also classified. In consultation with the Ministry of Justice and Public Security, an unclassified version was also prepared, which has been made as comprehensive as possible without breaching the provisions of the Security Act. By producing an unclassified version, the National Audit Office of Norway contributes to a public debate on an important social institution.

Audit of the Nansen Programme for Ukraine

Russia's war of aggression in Ukraine, which has been ongoing since 2022, also has implications for our national security. The Nansen Programme is a multi-year support programme for Ukraine with cross-party backing in the Storting. The programme now has a budget of NOK 274.5 billion for the period 2023–2030. The Nansen Programme for Ukraine includes both military and civilian support.

This spring, the National Audit Office of Norway is publishing four audits of both civilian and military support under the Nansen Programme.

In 2026, Norway is providing NOK 15 billion in civilian and humanitarian support to Ukraine and Moldova through the Nansen Programme. Energy security, operational support for Ukrainian authorities, humanitarian aid and support for business development are the key priorities for the civilian aid Norway provides to Ukraine. In the first audit of civilian aid, we assessed whether the aid is helping Ukraine and alleviating the consequences of the war in line with the Storting's decisions and intentions. The purpose of the second audit is to assess whether the Norwegian Agency for Development Cooperation monitors and controls grant recipients in line with financial regulations and its own control procedures.

Military support is provided through donations from the defence sector, grants to international mechanisms and individual initiatives, procurements from industry and the training and education of Ukrainian personnel. In 2026, Norway is providing NOK 70 billion in military support. In the first audit of military support, we have assessed whether the support to Ukraine has been delivered promptly and whether it is being provided in line with Ukrainian needs. In the second audit, we have assessed whether internal controls and systems for follow-up and control of grant funds for military support under the Nansen Programme are in place.



Pervasive challenges in the central government's climate work

Through its consideration of *the Act relating to Norway's climate targets (the Climate Change Act)*, the Storting has decided that Norway is to become a low-emission society by 2050, with a reduction in emissions of 90–95 per cent compared with 1990 levels. It has also adopted targets to reduce emissions by at least 55 per cent by 2030 and 70–75 per cent by 2035.[30] The targets for 2030 and 2035 have been submitted to the UN under the Paris Agreement.[31]

In 2024, emission levels in Norway were 13 per cent lower than in 1990.[32] The plan to meet the 2030 climate target is based on Norway participating in and fulfilling its obligations under the EU's three climate regulations: the Emissions Trading System (ETS), the Effort Sharing Regulation (ESR) and the Land Use, Land-Use Change and Forestry (LULUCF) Regulation. If necessary to meet the target, Norway will also purchase emission reductions from countries outside the EU/EEA area and count them towards meeting the Paris Agreement target.[33]

Since 2022, *the societal transitions required to address climate challenges* have been one of the National Audit Office of Norway's six priority areas within performance audits. This article is based on five performance audit reports published between 2021 and 2026. The reports deal with overarching governance and coordination of climate policy, the authorities' efforts in the field of climate adaptation, greenhouse gas reduction in agriculture, the capacity of the electricity grid and the climate impacts of land-use changes.

The reports paint a consistent picture of pervasive structural challenges in climate work. Despite differing thematic focuses, the reports point in the same direction: The ambitions are high and well-known, but implementation is too weak, governance too vague and coordination too non-binding.

A cross-sectoral challenge managed on a sector-by-sector basis

Climate change is regarded as one of the greatest cross-sectoral societal challenges of our time. The Ministry of Climate and Environment has primary responsibility for ensuring the coherence of the Government's climate change and environmental policy. The ministry is to develop and implement its own measures and act as a driving force vis-à-vis various sectoral authorities. All sectors of society have an independent responsibility to take the environment into account in their activities and to contribute to achieving the national goals for climate change and environmental policy. Responsibility for developing and implementing many of the most important policy measures to reduce emissions lies with ministries other than the Ministry of Climate and Environment. The

[30] Act relating to Norway's climate targets (Climate Change Act) – Lovdata.
[31] Norway submits its new Nationally Determined Contribution (NDC) under the Paris Agreement – regjeringen.no
[32] *Klimagassene 13 prosent lavere enn i 1990* [Greenhouse gas emissions 13 per cent lower than in 1990] – Statistics Norway
[33] *Regjeringens klimastatus og -plan for 2026* [The Government's Climate Status and Plan for 2026], pp. 10 and 12.

sector principle means that the Ministry of Climate and Environment does not, in principle, have any authority over the sectoral ministries.

In 2023, the Government introduced a climate management system that culminates in the Government's annual *Climate Status and Plan*. The document is attached to the Ministry of Climate and Environment's budget proposal to the Storting. The investigation of the authorities' governance and coordination to achieve climate targets showed that the governance system contributes to predictability and cooperation. The government ministries provide input to climate policy, coordinated with the milestones in the annual budget process. Cooperation between the government ministries is extensive and takes place at many levels. As part of the effort to achieve coordination at the highest level, the Secretaries General established a dedicated forum for coordination through *the core group on climate change and green transition*. The report showed that it took two years before the core group managed to agree on a strategy for how they should coordinate their efforts. The report also showed that it was challenging to make good progress on climate change work, partly because progress depends on the responsible ministries developing measures within their respective sectors, something that happens to varying degrees.

The investigation into reducing greenhouse gas emissions in agriculture also highlighted challenges with coordination. The agricultural sector and the central government have entered into a climate agreement to reduce greenhouse gas emissions from agriculture by 5 million tonnes by 2030. Measures relating to dietary changes and the reduction of food waste constitute a large part of the agreement. However, the Ministry of Health and Care Services, which is responsible for dietary guidelines, operates from a public health perspective, not a climate change or agricultural one. Nor was the Ministry involved in the preparatory work done by the Ministry of Agriculture and Food on the climate agreement.

The Storting has adopted ambitious targets, but these have largely not been made concrete for individual sectors

The failure to make the climate targets concrete is a recurring weakness in several of the investigations. When the Storting adopted the national climate targets through the new Climate Change Act in 2017, no sector-specific sub-targets were introduced. The rationale is that this ensures flexibility to implement the most cost-effective measures regardless of sector. The risk with such a model is that individual ministries may feel less ownership of the climate targets.



Illustrative photo: Erling Fløistad / NIBIO

The investigation into the authorities' governance and coordination to achieve climate targets showed that individual sectoral ministries set few specific requirements for subordinate agencies in instructions and allocation letters regarding how they should work to reduce greenhouse gas emissions within their areas of responsibility. According to the allocation letters, climate work within the

entities largely involves directorates facilitating, reporting on and preparing analyses in the climate field.

The problem of a lack of clear policy signals for the national climate targets also emerges in the investigation of the capacity of the electricity grid. The investigation showed that a lack of grid capacity is slowing down the transition to a low-emission society, despite the Storting having agreed that energy policy should be ambitious and help Norway become a leading country in the transition. The Ministry of Energy has not made any changes to the framework for the governance of Statnett and the Norwegian Water Resources and Energy Directorate as a result of the green transition target. The Ministry of Energy has not requested reporting on processing times or set deadlines for the work of the Norwegian Water Resources and Energy Directorate or Statnett, even though the need for faster planning and licensing processes has been known for a long time.

The authorities take a long time to establish key policy instruments

Several of the investigations showed that the development of policy instruments takes a long time. The investigation of the authorities' governance and coordination to achieve climate targets highlighted that the Government's lack of a timetable for further work on developing policy instruments was a weakness.

Measures targeting the storage and use of manure in agriculture have long been highlighted as a climate measure, and the manure regulations were under review from 2009 to 2025. The investigation into reducing greenhouse gas emissions in agriculture showed that the Norwegian Agriculture Agency, the Norwegian Environment Agency and the Norwegian Food Safety Authority submitted a proposal for new regulations in 2018, and that this could potentially have contributed to reducing greenhouse gas emissions over a long period.

Another important measure is to reduce food waste, and since 2016 the Storting has asked the Government to draft a *food waste law*. *The Act on the Prevention and Reduction of Food Waste* was adopted on 20 June 2025, but supplementary regulations are required before it can come into force. These regulations are expected to be finalised during 2026.[34]

Emissions from construction and building sites amounted to approximately two million tonnes of CO_2 equivalents in 2022 and are thus a significant source of greenhouse gas emissions, according to the investigation of the authorities' governance and coordination to achieve climate targets. Studies into measures to reduce greenhouse gas emissions from this sector were launched in autumn 2020. It was not until March 2023 that the Government announced its plan to consult on a proposal to give local authorities the right to impose climate requirements on construction and building sites under pollution control legislation. Regulations on this came into force on 3 April 2025.[35]

[34] *Forskrifter til ny lov om forebygging og reduksjon av matsvinn (matsvinnloven)* [Regulations for the new Act on the Prevention and Reduction of Food Waste] | The Norwegian Food Safety Authority (Mattilsynet)

[35] *Forskrift om å begrense utslipp fra bygge- og anleggsplasser* [Regulations on limiting emissions from construction and building sites] – Lovdata

Lack of strategies undermines the government ministries' work on climate change

Several ministries have set ambitious targets to contribute to the reduction of greenhouse gas emissions and the transition to a low-emission society. The transport sector, for example, has a target of reducing emissions by 50 per cent by 2030.

The investigation into the authorities' governance and coordination to achieve climate targets indicated that, although sector-specific ambitions to reduce greenhouse gas emissions had been set, there was a lack of strategies for each individual sector that clearly outline how the sector can contribute to emission reductions. The National Audit Office of Norway assessed that the lack of such strategies may contribute to weakening the perceived commitment of the government ministries, which in turn may result in climate work within these ministries and their subordinate agencies not being sufficiently focused on the instruments and measures that lead to the necessary emission reductions.

The investigation into the capacity of the electricity grid showed that many stakeholders in the sector, including grid companies, local authorities and industry players, are calling for a concrete and long-term plan that views the development of the electricity grid in the context of the development of electricity consumption and production, and in relation to various policy objectives. The National Audit Office of Norway assessed that the Ministry of Energy has not ensured coordinated and comprehensive management of grid development that safeguards economic, environmental and climate objectives. This could delay the transition to a low-emission society and, in the National Audit Office of Norway's view, was objectionable.

The investigation into the reduction of greenhouse gases in agriculture revealed clear conflicts between the climate objective and other objectives within the agricultural sector, which made it difficult to achieve emission cuts. In the National Audit Office of Norway's view, this indicated a need to clarify the path forward and how the targets are to be achieved. The investigation revealed that the Ministry of Agriculture and Food had not drawn up a specific strategy or plan to reduce greenhouse gas emissions from the agricultural sector.

The investigation into the adaptation of infrastructure and the building stock to climate change showed that there were forums for meetings and the exchange of information between the government ministries, but that there was a lack of a cross-sectoral strategy or plan for how the combined efforts would help Norway achieve its targets in this area. Following the investigation, the Ministry of Climate and Environment has presented a national climate change adaptation plan for the period 2024–2029 in the white paper *A changing climate – united for a climate-resilient society* (Meld. St. 26 (2022–2023)).

Inadequate mapping provides decision-makers with a weak knowledge base in key areas

Forests and land use play a key role in the climate system and result in both emissions and absorption of greenhouse gases.[36] The investigation into the mapping of nature values and climate impacts of land-use changes shows that when forests, peatlands and

[36] *Norske utslipp og opptak av klimagasser* [Norwegian emissions and removals of greenhouse gases] – miljodirektoratet.no

agricultural land are converted to other uses, nature's ability to sequester and store CO_2 is weakened. This contributes to increased greenhouse gas emissions and adversely affects the climate services provided by nature. The estimated emissions from soil and vegetation resulting from new construction amounted to approximately 1.9 million tonnes of CO_2 equivalents per year during the period 1990–2019.

The municipalities, which are responsible for deciding how land is to be used within their geographical area, nevertheless have little knowledge of greenhouse gas emissions resulting from land-use changes. The investigation shows that over 60 per cent of municipalities do not have an overview of which areas are carbon-rich. Several municipalities have climate plans, but many of these are outdated and pay little attention to the link between carbon and land-use planning. The plans may include targets for preserving carbon-rich areas, but very few aim to improve the overview of such areas. The Norwegian Environment Agency also highlights challenges relating to a lack of capacity and expertise in the municipalities.

Investigation into government authorities' effort to adapt infrastructure and built-up areas to a changing climate showed that inadequate mapping of natural hazards was a key weakness in the work on climate adaptation and civil protection. Both national and municipal mapping provided an inadequate picture of where the risks were greatest, particularly in light of future climate change. The National Audit Office of Norway pointed out that when critical areas are not adequately mapped, the risk of development taking place in areas with high natural hazards increases. Inadequate mapping also contributes to central ministries lacking a sufficient information base to assess the status and needs regarding climate adaptation.

The National Audit Office of Norway recommended that the Ministry of Justice and Public Security, the Ministry of Climate and Environment, the Ministry of Local Government and Regional Development and the Ministry of Petroleum and Energy (now the Ministry of Energy) consider measures that could contribute to better mapping of natural hazards at both national and local levels. It was also recommended that the mapping should take greater account of future climate change. The National Audit Office of Norway followed up on the investigation in 2025. The follow-up shows that a great deal of work has been undertaken to improve the mapping, but that the improvements are not sufficient. The National Audit Office of Norway will therefore follow up on this recommendation again.

An overall picture

Taken together, the five reports paint a consistent picture: Climate ambitions are high and well known, but implementation is hampered by a lack of concrete measures, weak coordination and an inadequate basis for decision-making.



Significant purchasing power, significant responsibility

Every year, the public sector purchases goods and services worth more than NOK 800 billion. The central government accounts for a large proportion of this.[37] This gives it significant purchasing power and a great responsibility to comply with the applicable rules. However, we often see different entities making the same type of mistakes.

When we audit procurements, we find that the same errors are repeated. There is inadequate follow-up and control of framework agreements, and important documentation is missing.

The consequence may be that suppliers are not given the opportunity to compete for contracts, or that they decide whether to participate in the competition on the wrong basis. Deficiencies or errors in the tendering process may also result in the central government receiving fewer and poorer bids than it could have obtained, which in turn means that the money is not being spent in the best possible way for society.

In previous audits, the National Audit Office of Norway has also found that there is a risk of social dumping in public procurement, and that the public sector is not using its purchasing power to reduce greenhouse gas emissions.

Fact box 1 Procurement rules

Public procurement of goods and services is regulated by the Public Procurement Act and several associated regulations. The purpose of this regulatory framework is to promote the efficient use of resources in society and to help ensure that the public sector acts with integrity, so that the public can have confidence that public procurement is conducted in a socially responsible manner.[38]

Efficient use of resources involves utilising society's resources in the best possible way, whilst acting with integrity is intended to help prevent corruption and cronyism in the public sector. Procurements must therefore be carried out in accordance with the fundamental principles of competition, equal treatment, predictability, verifiability and proportionality.

Source: Public Procurement Act and the Norwegian Agency for Public and Financial Management.

Procurements – a priority audit area

As part of the National Audit Office of Norway's compliance audit of central government entities, we check whether they comply with procurement rules.

In 2025, we investigated, among other things, impartiality in the procurements of the

[37] *Utgifter til offentlege innkjøp* [Public procurement expenditure] | The Norwegian Agency for Public and Financial Management (DFØ)

[38] *Public Procurement Act*, Section 1: Purpose.

Norwegian government's building commissioner, property manager and developer, Statsbygg; procurements within the police; and the Norwegian Government Security and Service Organisation's framework agreement for ICT consultants. In many of these investigations and those from previous years, we find that the same findings recur.

Failure to follow up on framework agreements

Several entities have inadequate follow-up and control to ensure they remain within the contract period and the specified value when making purchases under framework agreements. In several investigations, we find that entities have placed call-offs on framework agreements that have expired, or that all call-offs together exceeded the value that was announced, and for which there has therefore been competition. Purchases exceeding these limits must be assessed on a case-by-case basis and in the context of the procurement rules. If the purchases are material enough, the consequence in the worst case could be that the purchases constitute unlawful direct procurements.

To avoid breaching procurement rules, it is therefore vital that entities know which framework agreements are valid, what goods or services they cover and how much has been purchased compared to the published value of the agreement. If a materially lower value for the framework agreement is stated in the tender than what is actually spent in connection with the agreement, it may be that suppliers who chose not to participate in the tender made their decision on the wrong basis.

Fact box 2 Framework agreements

A framework agreement is an agreement between two or more parties that sets out the contractual terms applicable to the contracts to be entered into during the term of the framework agreement.

Contract terms relate, among other things, to what and how much is to be supplied and at what price.

Competition to win the framework agreement is, in reality, about the right to supply the goods or services covered by the framework agreement for the entire duration of the agreement.

Source: anskaffelser.no Rammeavtalar [Framework agreements] | Anskaffelser.no

Weak internal control

Poor follow-up and control may arise because entities have simply not established internal controls that are tailored to risk and materiality, so that the controls are actually capable of preventing errors and deficiencies.

An example of this is the follow-up of total expenditure on framework agreements used by several entities. Both in the investigation of the Norwegian Government Security and Service Organisation's framework agreement for ICT consultancy services (2025) and in the investigation of framework agreements for entities in the defence sector (2024), we concluded that the controls were inadequate. One reason for this is that different accounting and reporting systems across the entities make it very challenging to establish effective follow-up. In some cases, the only way to follow this up is to obtain figures directly from the supplier, but this must in that case be part of the contract between the parties. The Norwegian Armed Forces, for example, had

such a clause in some of their consultancy agreements.

The Standing Committee on Scrutiny and Constitutional Affairs has also agreed that it is important to follow up on such joint agreements. In its consideration of the report on the Norwegian Government Security and Service Organisation, the Committee stated, among other things, that it is a fundamental prerequisite for joint agreements that the contract manager has control over total expenditure.[39]

We also note that some entities do not follow the systems and procedures they have established themselves, which form part of the internal controls within the entities. In some cases, it is possible to circumvent established control measures; in others, the entities do not follow their own written procedural descriptions. For example, we have seen that invoices are missing links or are linked to the wrong framework agreement in the accounting data. Such errors can also make it very difficult to track how much has actually been spent under a single contract.

Lack of documentation

Verifiability is one of the fundamental principles that apply to all procurements. Good documentation is essential to verify that there has in fact been competition and that suppliers competing for contracts are treated equally.

In several of our investigations, we have found that there is a lack of documentation regarding key assessments and decisions throughout the procurement process. This may involve documenting that there has in fact been competition, or who has been involved in a procurement. When documentation is lacking, it is also difficult to verify that the procurement has been carried out in accordance with the regulations.

We found that both Statsbygg and the police had inadequate documentation. At Statsbygg, we found that there were insufficient procedures for documenting who had been involved in the procurement, and it was difficult to verify impartiality.

At the police, we found that many procurements lacked needs and value assessments, and there was a lack of documentation regarding competition or other material circumstances and decisions.

Important societal considerations have not been taken sufficiently into account in government procurements

The central government has enormous purchasing power and employs thousands of people through the services it procures and the construction projects it initiates. This entails a great responsibility. Our investigation into central government entities' follow-up of pay and working conditions in procurements showed that necessary checks are not being carried out.[40] The follow-up to the audit showed that the relevant ministries have implemented several measures to improve monitoring. Amendments to *the Public Procurement Act*, which were adopted in 2026, further clarify provisions on societal considerations, including provisions on pay and working conditions.

[39] *Merknadene frå komiteen* [Remarks from the Committee] – stortinget.no

[40] *Fare for sosial dumping i statlege anskaffingar* [Risk of social dumping in government procurements]



Illustrative photo: Microsoft

Green public procurement is a key tool for achieving Norway's climate goals. *Investigation of green public procurement*, Document 3:5 (2021–2022), showed that the public sector was not making sufficient use of its purchasing power to reduce greenhouse gas emissions. The matter was followed up by the National Audit Office of Norway in 2025. We were then able to observe a positive development. The Ministry of Trade, Industry and Fisheries, in consultation with the Ministry of Climate and Environment and the Ministry of Finance, has implemented several measures to strengthen green public procurement. The Norwegian Agency for Public and Financial Management has also developed several tools to support public procurers. The emphasis on climate change and environmental considerations has also been continued and clarified through amendments to the Public Procurement Act in 2026.

A priority area, now and in the future

To ensure confidence in the use of public funds, it is important that the central government complies with the regulations when procuring goods and services. However, the National Audit Office of Norway observes that various entities make the same type of errors. It is also of great importance that key societal considerations are taken into account when the central government purchases goods and services. That is why the audit of procurements is a prioritised area for us when we conduct a compliance audit. We have launched a new audit of procurements at the Norwegian Public Roads Administration, and we are planning further audits in the years ahead.

Guidance for the public administration works

In 2025, more than 95 per cent of the central government entities we audit had their accounts approved without qualification. Along the way, our financial audit teams spent a great deal of time providing guidance, and we can see that it is having an effect.

Guidance contributes to learning and better procedures, and helps to ensure that specific flaws and shortcomings are rectified.

Fact box 3 Guidance is enshrined in law

The National Audit Office of Norway may provide guidance to the audited entities provided that the guidance is consistent with the National Audit Office of Norway's independence and objectivity. This is enshrined in Section 1-2, second paragraph, of the Act relating to the National Audit Office of Norway.

Source: The National Audit Office of Norway.

We find that there is good dialogue between financial audit teams and the central government administration, at both ministerial and agency level.

In the 2025 user survey on the financial audit, 81 per cent of respondents fully agreed with the statement that the National Audit Office of Norway provided relevant and constructive guidance. In the two previous years, 68 per cent and 69 per cent respectively agreed with this.

'We generally have a good dialogue with the National Audit Office of Norway. The National Audit Office of Norway provides good advice and encourages reflection on issues that do not always have a clear-cut answer.'

Source: User Survey 2025.

'We find that communication is good, and we get in touch if there are issues we wish to discuss. We always receive good and constructive feedback.'

Source: User Survey 2025.

In the user survey, several respondents express a desire for the financial audit teams to provide more guidance before the year-end closing is carried out, and for the audit work to be geared towards the annual accounts as early as possible. The audit teams therefore place great emphasis on the wishes and needs of the entities when planning the work. Many respondents also confirm that the financial audit is used, or will be used, to improve the entity, for example with regard to accounting procedures or internal control.

Central government accounting standards (SRS) will become mandatory for all central government entities with effect from 2027. From 1 January 2022, a five-year transition period applies for all entities that do not already use SRS.

The regulations set out how central government entities using these standards are to prepare and present their financial statements. In 2024 and 2025, our financial audit teams have guided many entities in their work to establish opening balance sheets.

Issues that are frequently discussed include

- clarifications of principles beyond the general guidelines in SRS regarding the classification and valuation of assets (including intangible assets, financial assets, fixed assets and assets under construction) and liabilities
- depreciation (manual depreciation and depreciation rates)
- accounting provisions
- possible exceptions to the SRS

We find that challenges relating to valuation and depreciation can also arise after the opening balance sheet has been established.



Illustrative photo: The National Audit Office of Norway

In 2024, the audit teams contributed, among other things, guidance that led to

- an entity correcting its balance sheet by NOK 1.8 billion after reassessing replacement value and making currency and inflation adjustments
- an entity correctly adjusted previous years' missing depreciation of NOK 64 million against the opening balance in accordance with the rules in SRS13



Audits and investigations

4 Audits and investigations

4.1 The financial audit

Document 1 (2025–2026) shows that the central government's accounts are, in all material respects, accurate and in accordance with acts and regulations, with certain qualifications.

4.1.1 Audit of the central government accounts

The central government accounts represent a consolidation of all central government accounts. The control of the central government accounts is based on financial audits of the government ministries and their subordinate entities, as well as audit procedures covering the actual central government accounts. The National Audit Office of Norway considers that the central government accounts for 2025 have, in all material respects, been correctly prepared and presented, with certain qualifications.[41]

In Document 1 (2025–2026), we presented the National Audit Office of Norway's economic analyses for the first time. These will in future form an important part of the annual review of the central government's accounts.

One of the National Audit Office of Norway's tasks is to contribute to understanding and provide politicians and the public with a realistic picture of the challenges facing the central government. We therefore presented analyses of Norway's fiscal sustainability, i.e., how the central government's spending relates to what we can actually afford.

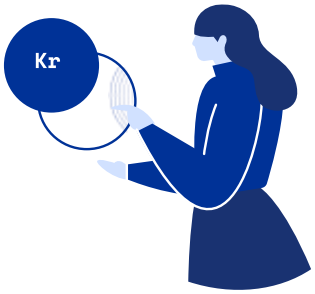
4.1.2 Audit of the annual accounts

We have audited the central government accounts and 230 annual accounts for ministries, central government entities and funds for 2024. This includes the annual accounts for the Sámi Parliament.

We have audited

230
annual accounts

- of which 220 accounts are, in all material respects, correct
- of which 10 accounts could not be confirmed as giving a true and fair view of the financial activity



For ten of the annual accounts for 2024, the National Audit Office of Norway was unable to confirm that the accounts gave a true and fair view of the financial activity of the entity. This applied to the Norwegian Labour and Welfare Administration, the Norwegian Armed Forces, the Norwegian Defence Estates Agency, the Norwegian Medical Products Agency, the Norwegian Institute of Public Health, the Directorate of the Norwegian Correctional

[41] Document 1 (2025–2026).

Service, the Svalbard Environmental Protection Fund, the Norwegian Food Safety Authority, the Norwegian Institute of Marine Research and the Norwegian Public Roads Administration.

In addition, we reported two new cases of criticism based on the audit of the annual accounts. These concern the Sámi Parliament's loan guarantee (objectionable) and the Norwegian Labour and Welfare Administration's access controls and logging (unsatisfactory).

The National Audit Office of Norway may issue criticism according to these three levels of severity:

Unsatisfactory	**Objectionable**	**Highly objectionable**
		
When we find weaknesses, flaws and shortcomings that to a lesser degree will have direct consequences for individuals or society in general.	When we find significant weaknesses, flaws and shortcomings that may often entail moderate to major consequences for individuals or society in general.	When we find serious weaknesses, flaws and shortcomings. These can often entail major consequences for individuals or society in general.

4.1.3 Compliance audit of appropriations

The compliance audit of appropriations linked to the annual accounts involves checking that central government entities use funds as determined by the Storting, and that they comply with acts and regulations.

We have used these categories as the basis for prioritisation of the compliance audit:

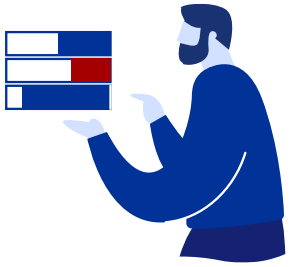
- grants
- direct and indirect taxes / revenue
- social benefits and guarantees
- procurements (investments)
- other appropriations

We have carried out

8

compliance audits of appropriations

- of which 4 audits were assessed as *objectionable*
- of which 4 audits were assessed as *unsatisfactory*



In 2025, we reported five compliance audits of appropriations to the Storting in Document 1 (2025–2026), in which we made criticisms. In addition, we reported on three compliance audits of appropriations that were reported in the Document 3 series.

Compliance audit of appropriations reported to the Storting in 2025		
Category	**Investigation**	**Report**
Procurements	**Use of the government ministries' framework agreement for consultancy services in the ICT sector** The Ministry of Digitalisation and Public Governance, the Ministry of Defence, the Ministry of Foreign Affairs and the Ministry of Justice and Public Security	Doc. 3:16 (2024–2025)
	Procurements within the police Ministry of Justice and Public Security	Doc. 1 (2025–2026)
Direct and indirect taxes	**The Norwegian Tax Administration's control of value added tax** **Ministry of Finance**	Doc. 1 (2025–2026)
Social benefits and guarantees	**Benefits to cover the cost of orthopaedic aids** Ministry of Labour and Social Inclusion	Doc. 1 (2025–2026)
Grants	**The Norwegian Directorate for Education and Training's financial supervision of private kindergartens and schools** Ministry of Education and Research	Doc. 1 (2025–2026)
Other appropriations	**Central government bodies' lease agreements for premises on the open market** The Ministry of Labour and Social Inclusion, the Ministry of Children and Families, the Ministry of Digitalisation and Public Governance, the Ministry of Energy, the Ministry of Finance, the Ministry of Justice and Public Security, the Ministry of Climate and Environment, the Ministry of Local Government and Regional Development, the Ministry of Culture and Equality, the Ministry of Education and Research, the Ministry of Agriculture and Food and the Ministry of Transport	Doc. 3:8 (2024–2025)
	Impartiality and integrity at Statsbygg Ministry of Digitalisation and Public Governance	Doc. 3:9 (2024–2025)
	Use of official vehicles in the Norwegian Public Roads Administration Ministry of Transport	Doc. 1 (2025–2026)

At the start of 2026, we were working on a further six compliance audits of appropriations

Ongoing compliance audits of appropriations at the start of 2026	
Category	**Investigation**
Procurements	Procurements in the Norwegian Public Roads Administration
Social benefits and guarantees	Payment of sickness benefit by the Norwegian Labour and Welfare Administration
Grants	The Ministry of Justice and Public Security's and the Joint Rescue Coordination Centre's administration of grants to the rescue service
	The Ministry of Climate and Environment's administration of grants to Norway's International Climate and Forest Initiative
	The Ministry of Defence's administration of grants for military support through the Nansen Programme
	The Norwegian Agency for Development Cooperation's control and follow-up of grants for civilian support through the Nansen Programme

4.2 Performance audits

In 2022, the Board of Auditors General established a framework for strategic prioritisation of audit tasks. The purpose of the overarching management signals is to help ensure that the cases we present to the Storting address the most important topics in Norwegian society.

The following issues are prioritised:

- Societal transition to address climate challenges
- Civil protection and emergency preparedness, including ICT security
- Improving the public sector, including digitalisation
- Factors that are of particular significance to society's access to resources
- Factors that are of particular significance to society's use of resources
- Safeguarding of vulnerable groups

The six topics are not ranked in order of priority. It may also be necessary to investigate other topics based on an assessment of risk and materiality.

In 2025, we reported 14 performance audits to the Storting. These were published in the Document 3 series.

We have carried out

14

performance audits*

- of which 2 audits were assessed as *highly objectionable*
- of which 6 audits were assessed as *objectionable*
- of which 5 audits were assessed as *unsatisfactory*



*In one audit, previous criticism was upheld

Performance audits reported to the Storting in 2025		
Category	**Investigation**	**Report**
Climate change	**Reduction of greenhouse gas emissions from agriculture** The Ministry of Climate and Environment, the Ministry of Agriculture and Food and the Ministry of Health and Care Services	Doc. 3:13 (2024–2025)
Civil protection	**Capacity in the electricity grid** The Ministry of Energy	Doc. 3:7 (2024–2025)
	Total Defence in security policy crisis and war The Ministry of Justice and Public Security, the Ministry of Defence	Doc. 3:11 (2024–2025)
	Securing of port facilities to ensure public security Ministry of Trade, Industry and Fisheries	Doc. 3:12 (2024–2025)
	Resource utilisation and efficiency in the Norwegian Police Security Service (PST) Ministry of Justice and Public Security	Doc. 3:6 (2025–2026)
	The authorities' responsibility in connection with the Alexander L. Kielland accident The Ministry of Energy, the Ministry of Health and Care Services	Doc. 3:7 (2025–2026)
Improvement of the public sector	**The authorities' efforts related to seamless digital services** Ministry of Digitalisation and Public Governance	Doc. 3:14 (2024–2025)
	Teaching aids in primary, lower secondary and upper secondary schools Ministry of Education and Research	Doc. 3:17 (2024–2025)

	Use of technology to bring the specialist health services closer to patients Ministry of Health and Care Services	Doc. 3:3 (2025–2026)
Access to resources	**Nav's efforts to prevent labour market exits** Ministry of Labour and Social Inclusion	Doc. 3:5 (2025–2026)
Use of resources	**Development assistance for climate change adaptation in developing countries** Ministry of Foreign Affairs	Doc. 3:4 (2025–2026)
Vulnerable groups	**Health and welfare services for people with co-occurring substance use and mental health disorders** The Ministry of Health and Care Services, the Ministry of Labour and Social Inclusion and the Ministry of Local Government and Regional Development	Doc. 3:5 (2024–2025)
	Causes of challenges in the child welfare service Ministry of Children and Families	Doc. 3:10 (2024–2025)
	The authorities' efforts to combat crime committed by children and young people The Ministry of Justice and Public Security, the Ministry of Children and Families	Doc. 3:15 (2024–2025)

At the start of 2026, we were working on a further 19 performance audits.

Ongoing performance audits at the start of 2026	
Category	**Investigation**
Climate change	**Mapping of nature values and climate impacts of land-use changes**
	CO_2 capture and storage
Civil protection	**Efficiency in the administration of military support to Ukraine**
	Support for military donations to Ukraine
	Asset and infrastructure security
Improvement of the public sector	**Efficiency improvement in the public sector**
	Efficiency of business-oriented innovation support measures
	Shared ICT services for the inter-ministerial community
	Labour in key sectors of society

Access to resources	**Pupils' basic skills on leaving primary and lower secondary school**
	The authorities' efforts to help people with disabilities into work
Use of resources	**Energy efficiency**
	Governance for an economically sustainable specialist health service
	Allocation and monitoring of civilian support for the Nansen Programme
	Cooperation for a sustainable health service
	Services for children and young people with mental health problems and disorders
	Sustainability and quality in elderly care
Vulnerable groups	**The duty to provide assistance in relation to the placement of children in child welfare institutions and foster homes**
Other	**Bane NOR's property operations**

4.2.1 Audit of the central government's management of ownership interests

Based on a risk and materiality assessment, we have investigated whether the ministers safeguarded the central government's ownership interests in accordance with the Storting's decisions and intentions.

In 2025, the audit of the central government's management of ownership interests covered four matters reported in Document 3:2 (2025–2026):

- The owner ministries' follow-up of the central government's ownership expectations
- The owner ministries' guidelines pursuant to Section 10 of the Regulations on Financial Management in Central Government
- The Ministry of Transport's follow-up of the utilisation of surplus capacity in the railway's fibre infrastructure
- Organisation of ownership of the railway's workshop infrastructure

4.3 Follow-up of previous audits

The National Audit Office of Norway normally follows up on compliance audits of appropriations and performance audits two to three years after the matters have been considered by the Storting. In 2025, we followed up on 20 such cases. We concluded the follow-up in 18 of the cases, whilst we have decided to continue following up on two cases.[42]

[42] Document 1 (2025–2026), Document 3:1 (2025–2026) and Document 3:6 (2024–2025).

We have carried out

20

follow-up audits

- of which 18 cases were closed
- of which 2 cases continue to be followed up



4.4 The National Audit Office of Norway's work with irregularities

Under Section 1-2 of the Act relating to the National Audit Office of Norway, the National Audit Office of Norway is responsible for helping to prevent and detect irregularities in the public administration. This forms part of our regular audit work. The work complies with the requirements of the international auditing standards from INTOSAI, which are elaborated in the National Audit Office of Norway's own guidelines.

When we plan and carry out audits, we always assess the risk of irregularities that may be relevant to the purpose of the audit[43]. Irregularities can affect both accounts and other appropriations, and is therefore something we look for in all our audits. This responsibility applies to all audits carried out by the National Audit Office of Norway, but the task is particularly relevant when it comes to the financial audit.[44]

If we discover an irregularity, we always follow this up separately, regardless of whether it affects the conclusion of the audit. If the auditor finds circumstances that may constitute a breach of the law, this is dealt with in accordance with the Act relating to the National Audit Office of Norway and the requirements of ISSAI 2240.

We are also pleased to share our knowledge. On request, we give presentations to external parties on irregularities and how they can be prevented and dealt with.

We offer an encrypted electronic reporting channel that makes it possible to report irregularities and other wrongdoings in the central government administration in a secure manner. In 2025, we received 92 reports, up from 84 the previous year. This steady increase shows that we are trusted as an independent and secure recipient of information that is vital for preventing and detecting irregularities. At the same time, these reports contribute to relevant sectoral insights that strengthen our assessments of materiality and risk.

[43] International Standards of Supreme Audit Institutions (ISSAI) 100 Fundamental Principles of Public Sector Auditing, paragraph 47.
[44] Recommendation 41 (Bill) (2024–2025), remarks on Section 1-2, p. 42.

A few words about the reports:

- 70 of the reports were submitted under the sender's full name. Although the channel is encrypted and the sender's identity is protected in the archive, this enables us to communicate directly with the person reporting. This provides an opportunity for better follow-up and more precise clarification of the information received.
- Four of the reports concerned public grant schemes.



Foto: Stortinget

Achievement of strategic goals

5 Achievement of strategic goals

5.1 Strategic goal 1: We are relevant and generate added value.

5.1.1 Contribution to the Storting's oversight of the public administration

In *Recommendation 41 (Bill) (2024–2025) on the Report from the Committee Appointed to Review the Activities of the National Audit Office of Norway*, the Standing Committee on Scrutiny and Constitutional Affairs noted that the National Audit Office of Norway has been a body for both the Storting's constitutional oversight and for parliamentary oversight of the Government.

In connection with the consideration of Document 2 (2024–2025), the Standing Committee on Scrutiny and Constitutional Affairs stated:

'The Committee emphasises the extremely important task performed by the National Audit Office of Norway as the Storting's oversight body in ensuring that the Storting's decisions are faithfully implemented and that Norway has a sound, well-organised and professional public sector. The National Audit Office of Norway has a history dating back to the Constitution of the Kingdom of Norway in 1814 and the formation of the first Board of Auditors General in 1816.

The Committee considers that the National Audit Office of Norway has carried out its work in line with the Storting's expectations and in a manner that has enabled both the Committee and the Storting to effectively scrutinise the Government's and the public administration's follow-up of the decisions taken by the Storting.'[45]

5.1.2 Contribution to improving the public administration

We normally follow up on investigations two to three years after the Storting has considered them. The follow-up of previous audits shows that the public administration implements changes and improvements in the wake of the audits. We note changes in the public administration's practices, measures and results. In some cases, we discontinue our follow-up even though it is too early to assess whether the implemented changes will lead to improvements. This is mainly because we consider the public administration's follow-up of the comments by the Storting and the National Audit Office of Norway to be satisfactory.

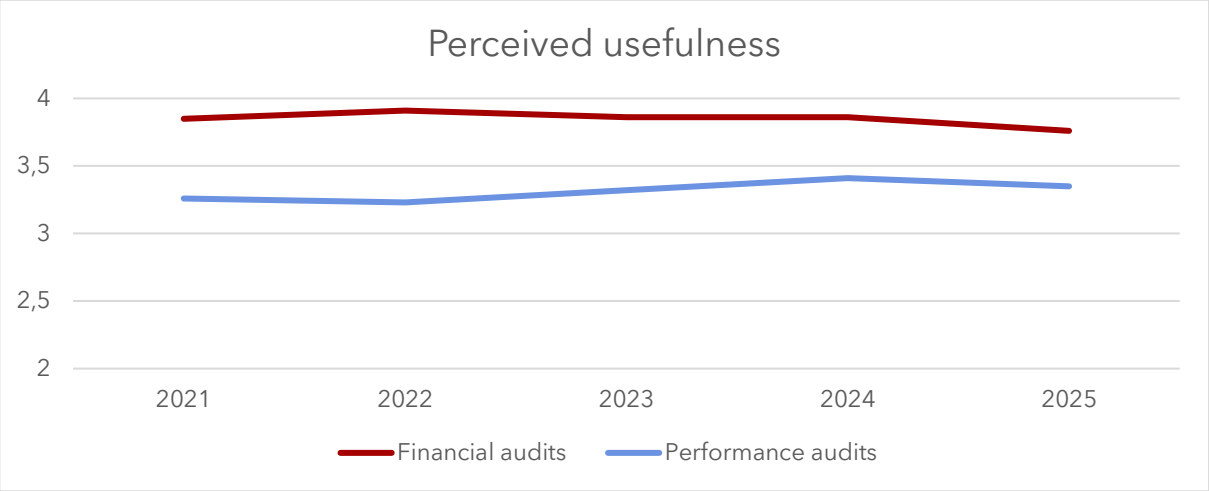
In 2025, we have followed up on 20 previous cases. In 18 of these cases, we concluded our follow-up, and we are continuing to follow up 2 cases.[46] These relate to *Investigation into government authorities' effort to adapt infrastructure and built-up areas to a changing*

[45] Recommendation 492 (Resolution) (2024–2025).
[46] Document 1 (2025–2026), Document 3:1 (2025–2026) and Document 3:6 (2024–2025).

climate[47] and *Follow-up investigation of the Norwegian Armed Forces' information systems for use in operations*.[48]

The National Audit Office of Norway has noted that the government ministries have followed up on many of the recommendations from the National Audit Office of Norway in a satisfactory manner, but that important work remains to be done. We will therefore follow up on these investigations again.

The annual user surveys indicate that the public administration finds our audits relevant and useful, and that they use them to make specific improvements. The feedback is generally positive, and there is little variation from year to year. Perceived usefulness has remained stable at a high level in recent years. This applies to both financial audits and performance audits, as shown in the figure below (4 is the highest score).



During the audits, we provide guidance to the government ministries and entities. Our experience is that this guidance is well suited to contributing to learning, development and the correction of flaws and shortcomings. One entity states:

> 'We regard the National Audit Office of Norway as a good auditor, but also as a good adviser.'

Audit reports

Our audit reports are one of several tools for contributing to improvements in the public administration. The National Audit Office of Norway's conclusions for each set of annual accounts are presented in an audit report which we send to the entities, and which is published alongside the entities' annual reports. The figure below shows that we did not meet our target of delivering 70 per cent of the reports by 1 May, but we did meet the target of 100 per cent by 1 July.

[47] Document 3:6 (2021–2022).
[48] Document 3:3 (2022–2023).

Proportion of audit reports delivered:

Goals:	Result:
70 % by 1 May	33 %* by 1 May
100 % by 1 July	100 % by 1 July



*The result as at 27 May was 71%.

5.1.3 High level of public confidence

It is important for the National Audit Office of Norway to have a good reputation, not only in the Storting and within the public administration, but among the public as well. What we investigate is important to the citizens, and a good reputation contributes to greater interest in our audit results.

The *Traction Offentlig 2025* survey, which measures the public's confidence in 40 well-known public agencies, shows that the National Audit Office of Norway has a 'very good reputation'. This is the third year the survey has been conducted, and our reputation remains high.

Apeland's annual national reputation survey:

2025:	2024:	2023:
Very good reputation	*Very good reputation*	*Very good reputation*



Our goal is to be among the top five public agencies. In 2023 and 2024, we came first and second respectively out of 30 agencies, whilst we came eleventh in 2025 out of 40 agencies.

A representative sample was asked to assess us based on six so-called reputation drivers: quality, climate, leadership, ethics, innovation and use of resources. The citizens have particularly high confidence in the National Audit Office of Norway when it comes to quality, leadership and ethics. On all these points, we are in the top three among the agencies covered by the survey.

The survey was conducted by the communications agency Apeland and the media company Altinget and presented at Arendalsuka.

5.2 Strategic goal 2: We carry out high-quality audits.

We assess the quality of our work based on the quality of our audits and investigations (product quality) and the quality of the process and the communication we have with the auditees (process quality). We also measure whether we are an attractive employer.

5.2.1 Product quality in our audits and investigations

The National Audit Office of Norway regularly carries out its Top-level Follow-up Control (TEK) to assess whether the quality assurance system is functioning and whether audit standards and guidelines are being adhered to.

The TEK in autumn 2025 showed that the National Audit Office of Norway maintains a consistently high standard of quality in the audit work. This applies in particular to performance and compliance audits. For financial audits, there are several positive developments compared with the previous TEK (2022). None of the audited engagements received an overall adverse conclusion. Practices for the audit of general IT controls have matured. Work to improve the National Audit Office of Norway's system for quality assurance of the financial audit is continuing.

Evaluation Award

Together with Trondheim Municipal Audit, the National Audit Office of Norway received the Evaluation Award in 2025 for our joint investigation of the Health Platform in Central Norway.

The jury's justification for the award was that the investigation demonstrates sound methodological and professional insight into the technological, organisational and governance challenges in a comprehensive and critical digitalisation project. The investigation clearly highlights how digital interaction affects patients, healthcare staff and the public administration, and what consequences it may have if the technology does not function as intended.

The jury also highlighted the collaboration between the National Audit Office of Norway and Trondheim Municipal Audit and described it as innovative. Never before have state and municipal audit bodies collaborated so closely and extensively on an evaluation. The collaboration provided a broader perspective, greater access to data and increased professional impact.

Because the matter was particularly important for the health sector, users and citizens in Central Norway, we presented the report in Trondheim, together with Trondheim Municipal Audit. This is the first time the National Audit Office of Norway has held a press conference outside Oslo.

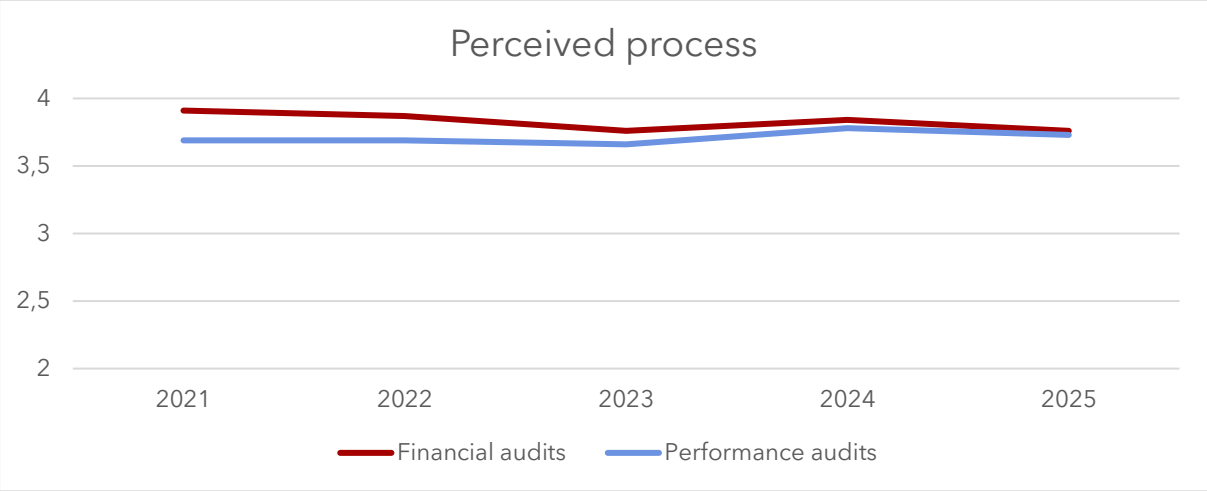
This was highly successful, and the investigation had a significant impact in the public sphere, through coverage in various media and the fact that many people attended the press conference and watched the digital broadcast.

5.2.2 Quality of interaction with auditees

We shall be professional, open and user-oriented when communicating with auditees. In the user surveys we distribute to auditees, we enquire how they experienced the audit process and the communication throughout. One ministry stated in the user survey:

> 'The ministry appreciates the good and constructive dialogue with the National Audit Office of Norway this year, as in previous years.'

Over several years, we have received consistently positive feedback, and the public administration finds that the auditing process is good (4 is the highest score).



5.2.3 The National Audit Office of Norway aims to be an attractive employer

Universum ranks how attractive different employers are. Our goal is to be in the top 70, both among students and among those with professional experience. In 2025, we ranked 66th among students and 64th among experienced candidates, an improvement of 10 and 14 places respectively on the previous year.

Ranking in Universum's list of the most attractive workplaces in Norway:

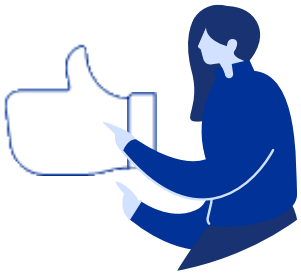
Goals:

70

Result:

66
Ranking among students

64
Ranking among working professionals



For the National Audit Office of Norway to be an attractive employer that retains, develops and attracts qualified staff, it is important that employees are given the opportunity to update their expertise. Our 2025 working environment survey shows that 73 per cent of employees say they often or always feel they have the opportunity to update the knowledge and skills required for their job. The target is 69 per cent.

Proportion of employees who say they are given the opportunity to update their expertise:

Goals:

69 %

Result:

73 %



5.3 Strategic goal 3: We are an efficient organisation.

The outcomes of our development initiatives will facilitate increased efficiency within audit and support functions in the years ahead. The expected gains mainly relate to achieving financial savings, simplifications and reduced time spent and resources used in work processes. We measure efficiency improvements by, among other things, quantifying savings that can be used to invest in development initiatives, and by assessing whether we deliver our audit products within set deadlines and to what extent we manage to reduce our travel activity.

To strengthen our development work, our goal for 2025 has been to free up funds for development initiatives. The target was to free up 2 per cent of the budget. The accounts show that we freed up NOK 26.9 million. This amounted to 3.7 per cent.

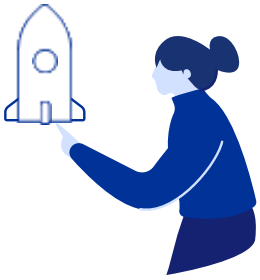
Part of the appropriations freed up for development initiatives:

Goals:

2 %

Result:

3,7 %



Our goal is to reduce greenhouse gas emissions from air travel. We have not achieved this target in 2025. As the figure below shows, greenhouse gas emissions in CO_2 equivalents are higher than the target.

Greenhouse gas emissions measured in CO2e:



Goals:	Result:
205 617	232 183

To ensure that we are an efficient organisation, it is important to have a healthy working environment with a balance between resources and tasks. The working environment survey (MUST) in 2025 shows that the National Audit Office of Norway achieves better results on questions regarding job engagement, organisational commitment and work pressure than we had set as our target.

Results from the MUST working environment survey:

Goals:	Result:
33 % or fewer experience high work pressure	31 %
74 % or more experience high job engagement	79 %
72 % or more experience a strong sense of belonging to the organisation	80 %



Low sickness absence is also important for us to be an efficient organisation. There has been a positive development in sickness absence at the National Audit Office of Norway. Total sickness absence in 2025 stood at 4.5 per cent, compared with 5.9 per cent the previous year. Thus, we have achieved our target of reducing sickness absence to below 5.6 per cent, as shown in the figure below.

Annual sickness absence:

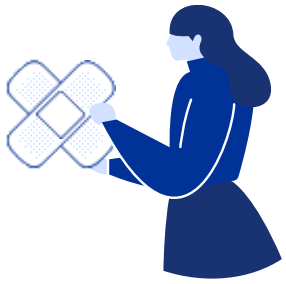
Goals:

No higher than

5,6 %

Result:

4,5 %



To maintain long-term efficiency, it is important that working time regulations are adhered to. The National Audit Office of Norway must not violate working time regulations. The number of breaches has fallen since 2024, but there were still 117 breaches in 2025.

Breaches of working time regulations:

Goals:

0

Result:

2025:

117

2024:

312



5.4 Strategic goal 4: We are active and accessible in the social dialogue.

5.4.1 Benefit, credibility and relevance to the general public

The National Audit Office of Norway shall communicate our audit results clearly to the public. Our investigations are important contributions to an informed public, and the media is our most important channel to the citizens.

In 2025, the National Audit Office of Norway was mentioned approximately 5,500 times in the media. Most media coverage was related to the National Audit Office of Norway's conclusions and criticisms. When we publish a new investigation, this often generates extensive media coverage during the first few days, but we have also seen that many investigations are used in media reports over time. This indicates that the investigations are viewed as topical and relevant contributions to the public debate.

The number of times we were mentioned in the media in 2025:

Goals:	Result:
3 500	5 500



The investigations mentioned most frequently in the media:

- The National Audit Office of Norway's annual reporting to the Storting on financial audits
- Capacity in the electricity grid
- Resource utilisation and efficiency in the Norwegian Police Security Service (PST)

Our website, www.riksrevisjonen.no, is the main source of information about our findings and recommendations and our social mission. In 2025, the website had 253,000 visits. Visitors to the website are mainly interested in accessing new reports.

Most visited investigations on the website:

- Health and welfare services for people with co-occurring substance use and mental health disorders
- Total Defence in security policy crisis and war
- The National Audit Office of Norway's annual reporting to the Storting on financial audits

Conferences and presentations

Professional conferences are an important part of the social dialogue

Our audits are intended to contribute to improvement. We therefore have a special responsibility to communicate the results of our investigations to professional communities that may benefit from them. Professional conferences are an important arena for us, and we spend a great deal of time travelling around to present our investigations.

In 2025, both Auditor General Karl Eirik Schjøtt-Pedersen and representatives from the audit departments gave presentations at conferences and events across the country, such as the Digitalisation Conference, Arendalsuka and the Evaluation Conference. Investigations on security and defence were particularly in demand in 2025. We presented the investigation *Total Defence in security policy crisis and war* on several occasions to key players in the defence and emergency preparedness sectors.

During 2025, we held over 50 different presentations of our investigations.

The Public Sector Improvement Conference: More people need to be in work – what are we doing?

In November 2025, the National Audit Office of Norway hosted the Public Sector Improvement Conference for the third time. We highlighted the need for more labour and asked what we should do to retain and get more people into work.

We placed particular emphasis on sharing experiences. Kristiansand Municipality, Lillestrøm Municipality, Rema 1000, Telenor and the Norwegian Labour and Welfare Administration all described the measures they have taken – and, not least, the successes they have achieved – to include more people in the labour market. Our aim was to demonstrate what works, in order to contribute to learning.

We also presented a new report at the conference: *Nav's efforts to prevent labour market exits.* The investigation shows that an increasing number of people are falling by the wayside, and that both sickness absence and the proportion receiving health-related benefits are rising. The Minister responded to the criticism and explained what measures the Government is taking now.

The target audience for the Public Sector Improvement Conference is the Storting, the Government, the central government administration and other key societal actors. 305 people attended the conference, with a majority of senior officials from the central government administration. The evaluation shows that the participants were satisfied. 96 per cent responded that they were satisfied or quite satisfied with the conference.

We are working to establish the Public Sector Improvement Conference as an annual professional conference. The conference will have different themes from year to year, but with a clear common thread. To safeguard welfare services in the future, the central government must make better use of its resources. That is why we are using the conference to take an active role in the debate on improving the public sector. In line with international principles for public-sector auditing, this is an important task for the supreme audit institutions.

In 2026, the theme of the conference will be the challenges facing the healthcare system as more and more people live longer and require more healthcare.

Schjøtt-Pedersen at the Public Sector Improvement Conference 2025.

Photo: The National Audit Office of Norway



Lars Nehru Sand and Håkon Haugsbø summarise this year's conference.

Photo: The National Audit Office of Norway





Discussion between Bernt Jørgen Stray (Director of Business and Nav in Kristiansand Municipality), Hege Gabrielsen (PwC) and Mariann Halvorsen Auke (PwC).

Photo: The National Audit Office of Norway

Openness in new ways

The National Audit Office of Norway must be open about how we work and how we have reached our conclusions. This is an important democratic principle.

Before we publish a new report, we present it at a separate meeting with the Standing Committee on Scrutiny and Constitutional Affairs, but the Storting's deliberations are closed.

In 2025, we trialled a new form of openness. Following an initiative by the Standing Committee on Scrutiny and Constitutional Affairs, we opened the presentation of two reports to the press, and thus to the public as well. These investigations concerned the capacity of the electricity grid and the authorities' responsibility in connection with the Alexander L. Kielland accident. Both of these investigations were of great public interest.

Press coverage was good and the feedback positive, including from the press gallery at the Storting. Deputy Chair Eirik Røsvik told Medier24: 'The Press Gallery's board welcomes any initiative that can increase openness. It benefits everyone. I hope that other committees on the Storting that are currently closed will see the benefits of such openness.'

Handover of the National Audit Office of Norway's report on the Alexander L. Kielland accident.

Photo: The Storting



The National Audit Office of Norway in a meeting with the Standing Committee on Scrutiny and Constitutional Affairs.

Photo: The Storting





The Standing Committee on Scrutiny and Constitutional Affairs during the handover from the National Audit Office of Norway.

Photo: The Storting



Organisation, Management and Development

6 Organisation, Management and Development

6.1 Roles and duties

The National Audit Office of Norway is the only body that provides the Storting with a comprehensive and independent audit of central government entities, and our audits and investigations are based on the Storting's decisions, such as laws and resolutions.

Our audits are independent and objective and are to provide the Storting with an expert basis on which to perform its parliamentary supervision of the Norwegian Government. Beyond our mandatory tasks, such as the financial audit of the annual accounts and the central government accounts, we decide for ourselves what to investigate. However, the Storting in plenary may instruct the National Audit Office of Norway to carry out investigations.

The Act relating to the National Audit Office of Norway defines the overall framework for our work. We adhere to the International Organization of Supreme Audit Institutions' (INTOSAI) international framework and standards for public-sector auditing. These documents set out the fundamental principles and quality requirements for supreme audit institutions.

6.1.1 The Act relating to the National Audit Office of Norway from 2025

At the end of 2024, the Storting adopted a new Act relating to the National Audit Office of Norway, which came into force on 1 January 2025. Substantive and technical amendments have been made to several provisions, cf. Recommendation 41 (Bill) (2024–2025) from the Standing Committee on Scrutiny and Constitutional Affairs. Essentially, the provisions of the Act are a continuation and clarification of the existing legal framework. The Act further stipulates that the tasks of the National Audit Office of Norway are financial audit, performance audit and audit of the central government's management of ownership interests. Some changes have been made to the National Audit Office of Norway's management model by introducing a distinction between the tasks of the chair of the Board of Auditors General and those of the chief audit executive. The Board of Auditors General is also given more explicit overall responsibility for corporate governance. The changes to the management model took effect on 1 January 2026.

6.1.2 Agreement on the audit of the Sámi Parliament

The National Audit Office of Norway is the external, independent auditor for the Sámi Parliament on two levels:

- We audit the Sámi Parliament for the Storting.
- We audit the executive branch of the Sámi Parliament (the Executive Council and the administration) on behalf of the Sámi Parliament in plenary session, which is the Sámi Parliament's highest body and authority.

We report the results of the audit of the executive branch of the Sámi Parliament to the Sámi Parliament in plenary session. This work is in addition to the National Audit Office of Norway's annual financial audit of the Sámi Parliament's accounts and requires increased use of resources. The Storting has therefore appropriated NOK 5 million for this task in 2026. The National Audit Office of Norway has decided to launch an investigation into the Sámi language centres in 2026.

In 2025, the National Audit Office of Norway submitted a report to the Sámi Parliament on the financial audit for 2024. The report covered, among other things, the matter of the Sámi Parliament's loan guarantee, which has also been reported to the Storting in Document 1 (2025–2026). The report also included a presentation of key figures. The Auditor General presented the report to the Sámi Parliament during a visit to Karasjok on 19 November 2025. During the visit, the Auditor General also held meetings with the plenary leadership, the Executive Council and the Control Committee. The meetings laid a good foundation for further cooperation on audit and control.

The flag flies outside the Sámi Parliament.

Photo: Åse M.P. Pulk/ Sámediggi





Auditor General Schjøtt-Pedersen presents the report to plenary chair Sandra Márjá West at the Sámi Parliament.

Photo: The National Audit Office of Norway

6.2 The National Audit Office of Norway's organisation

6.2.1 The Board of Auditors General and the Secretary General

Under the Constitution of the Kingdom of Norway, the Storting shall appoint five Auditors General who constitute the Board of Auditors General of the National Audit Office of Norway. They are elected for a term of four years, taking office at the turn of the year following the parliamentary election. The Storting also appoints the chair and the deputy chair of the Board of Auditors General. The Storting also appoints personal deputy members to the Board of Auditors General. The Board of Auditors General is the senior management of the National Audit Office of Norway and is responsible for audit activities and the overall management of the organisation.

In December 2021, the Storting elected a new Board of Auditors General for the period 2022–2025. Karl Eirik Schjøtt-Pedersen chaired the Board of Auditors General.

The Board of Auditors General 2022–2025		
Auditors General	**Role**	**Deputy members**
Karl Eirik Schjøtt-Pedersen	Chair	Svein Roald Hansen
Tom-Christer Nilsen	Deputy Chair	Beate Heieren Hundhammer
Helga Pedersen	Member	Heidi Grande Røys
Anne Tingelstad Wøien	Member	Tor Peder Lohne
Arve Lønnum	Member	Torstein Dahle

The Secretary General has supported the chair of the Board of Auditors General in the day-to-day management of the organisation and has also served as Secretary to the Board of Auditors General. Jens Arild Gunvaldsen served as the Secretary General of the National Audit Office of Norway from 2016 until 31 December 2025.

New management model at the National Audit Office of Norway

Following the new Act relating to the National Audit Office of Norway, the National Audit Office of Norway adopted a new management model with effect from 1 January 2026. The chair of the Board of Auditors General no longer has the role of day-to-day manager. It follows from Section 2-6 of the Act relating to the National Audit Office of Norway that the chief audit executive has day-to-day administrative, financial, personnel and professional responsibility and is responsible for implementing the decisions of the Board of Auditors General. The chief audit executive replaces the former Secretary General.

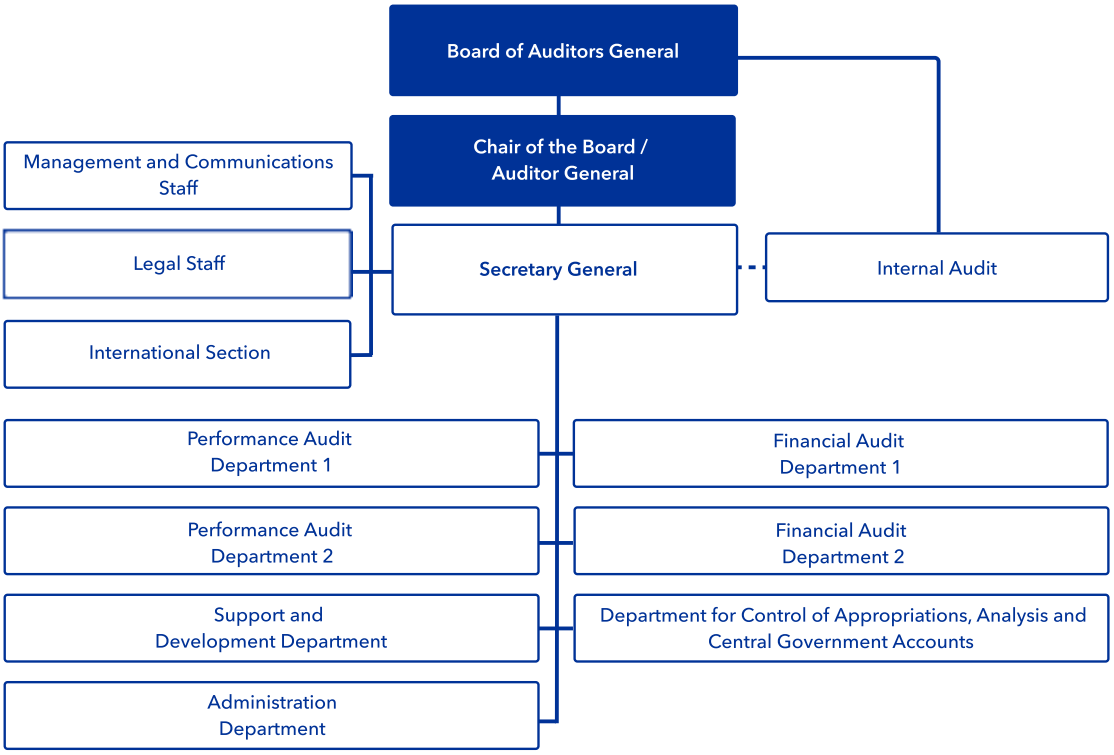
Jens Arild Gunvaldsen has been the chief audit executive since 2026. The chief audit executive acts as secretary to the Board of Auditors General, prepares and provides recommendations on matters submitted to the Board of Auditors General and is responsible for implementing the decisions of the Board of Auditors General.

In December 2025, the Storting elected a new Board of Auditors General for the period 2026–2029. Karl Eirik Schjøtt-Pedersen continues as chair of the Board of Auditors General in 2026.

The Board of Auditors General 2026–2029		
Auditors General	**Role**	**Deputy members**
Karl Eirik Schjøtt-Pedersen	Chair	Åsunn Lyngedal
Solveig Horne	Deputy Chair	Dag Vangsnes
Rigmor Aasrud	Member	Torgeir Knag Fylkesnes
Harald Tom Nesvik	Member	Nils T. Bjørke
Tom-Christer Nilsen	Member	Maren Njøs Kurdøl

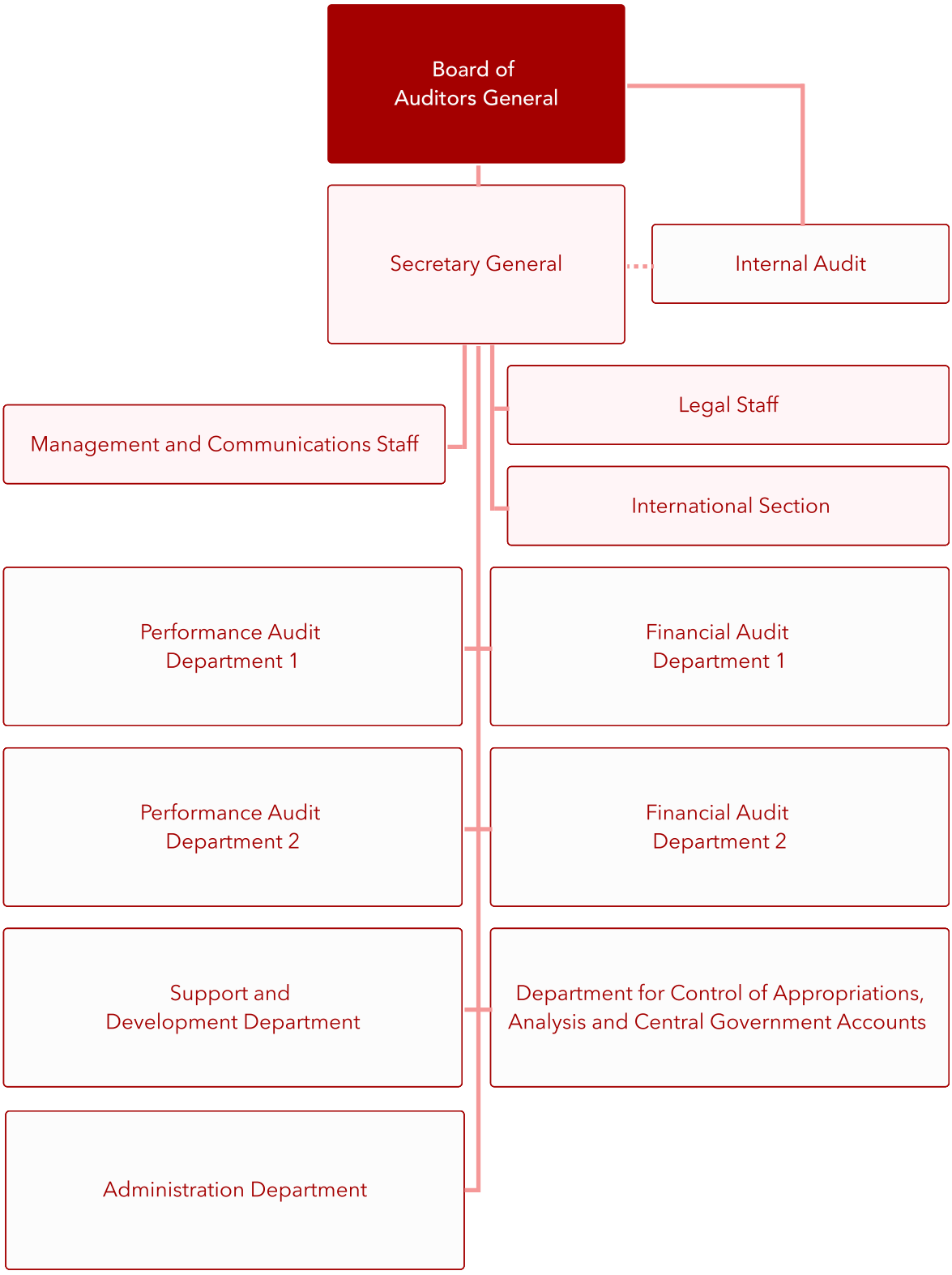
6.2.2 Organisation

The National Audit Office of Norway comprises seven departments: three financial audit departments, two performance audit departments, an administrative department and a support and development department. Each department is managed by a Director General. In addition, we have a management and communications team, a legal team and an international section.



The administrative support functions provide services to the entire organisation. The administrative support functions are responsible for the operation and development of our various systems, as well as providing services such as HR, payroll, financial services, archiving, library, security, operations, cleaning, communication, corporate governance and management support.

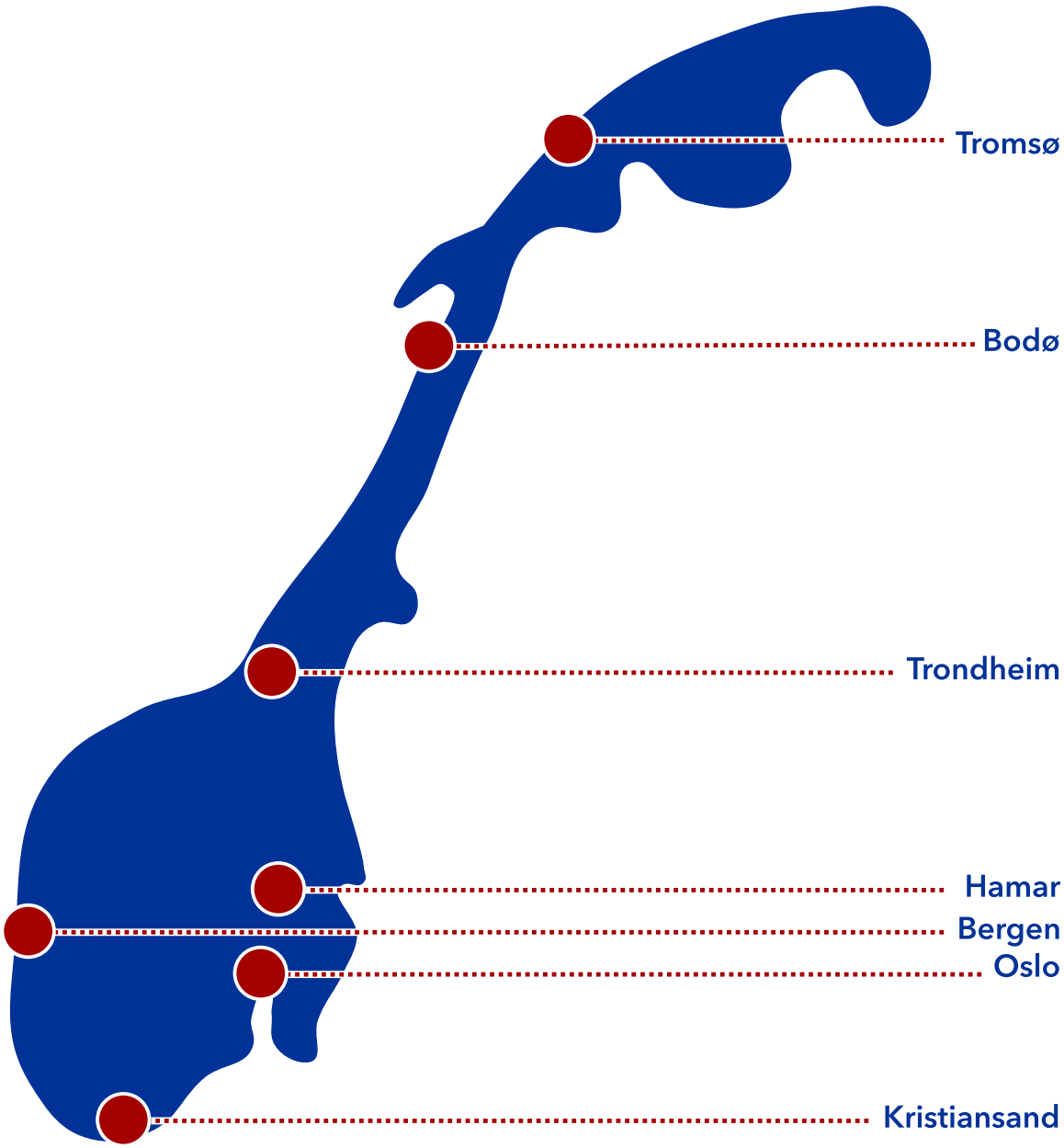
As we have a new management model from 1 January 2026, there will be some changes to the organisational chart from 2026.



6.2.3 Number of employees and regional presence

At the end of 2025, the National Audit Office of Norway had 436 permanent employees. Our employees are primarily economists, auditors, lawyers and social scientists. In 2025, our work amounted to 410 full-time equivalents.

Our head office is located in Oslo, and we have regional offices in Tromsø, Bodø, Trondheim, Hamar, Bergen and Kristiansand. At year-end 2024, 68 employees worked outside Oslo. Each regional office had between 10 and 18 employees. Learn more about our organisational structure at www.riksrevisjonen.no.



6.3 The National Audit Office of Norway's governance of the organisation

6.3.1 Overall management of the National Audit Office of Norway

The corporate governance of the National Audit Office of Norway is based on the Act relating to the National Audit Office of Norway, the National Audit Office of Norway's instructions on financial and corporate governance and the instructions on the division of responsibilities between the Board of Auditors General and the chief audit executive.

The overarching requirements for management follow from the Regulations on Financial Management in Central Government. The entity shall set targets and performance requirements within the limits of available resources, ensure achievement of objectives, efficient use of resources and compliance with acts and regulations, and ensure adequate management information and a sound basis for decision-making. Governance, follow-up and control shall be adapted to the nature of the entity and the risk and materiality relevant to it. The entity shall plan with both a one-year and a multi-year perspective, report on the achievement of objectives and on results, and have systems and procedures with built-in internal control.

Management at the National Audit Office of Norway is based on performance management, but also encompasses professional quality management, ethics, competence management, ICT management, internal control and risk management within a unified system. The annual cycle is an important management tool. It provides a fixed structure for when key management issues are discussed by the Board of Auditors General. It covers operational risk, the status of the operational plan and action plan, financial and budgetary monitoring, internal audit plans and reports, the annual accounts and the annual report. The annual cycle helps ensure that the follow-up of management information is regular, coordinated and firmly established.

In 2025, the National Audit Office of Norway established a comprehensive framework for governance documents. The framework is the result of thorough work to structure and systematise the National Audit Office of Norway's governance documents. It is based on recognised standards and best practice from other public sector entities. It ensures a clear hierarchical structure with well-defined decision-making levels and clear ownership of documents, and it ensures that governance documents are always up to date, easily accessible and follow common templates. Taken together, this provides a sound basis for consistent practice, good internal control and effective corporate governance at the National Audit Office of Norway.

6.3.2 Strategic plan and annual operational plan

2025 marked the start of the National Audit Office of Norway's new strategic plan for the period 2025–2027.

The strategic plan for 2025–2027 sets out four main objectives:

- We are relevant and generate added value.
- We carry out high-quality audits.
- We are an efficient organisation.
- We are active and accessible in the social dialogue.

Performance indicators are linked to the objectives, and action plans and operational plans put the prioritisations into practice. In the annual operational plan, we set the priorities for the audit work, development work, professional and administrative support and international work.

Professional management is embedded in the quality management system and the competence management system. ICT management is embedded in guidelines for development, operations and management. This covers information management, information security, privacy and archiving.

Throughout the year, we assess the status of the implementation of the operational plan based on the performance indicators set out in the strategy. This enables the management and Board of Auditors General to assess whether the organisation's results are satisfactory or whether measures are necessary to improve our performance against objectives.

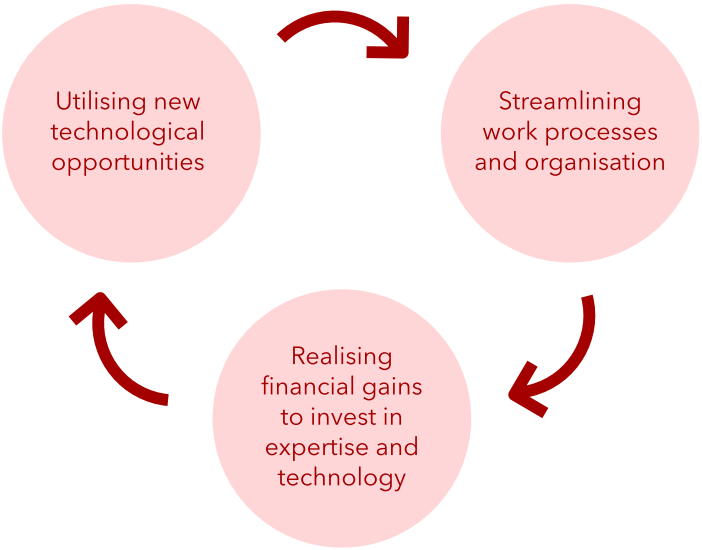
6.3.3 Development work – digital transformation

The National Audit Office of Norway's strategic plan for 2025–2027 is entitled 'A New Era'. We face a future characterised by greater uncertainty. The development of technology and digitalisation is rapid. These developments present all entities and institutions with new and demanding challenges.

A key priority in the National Audit Office of Norway's strategy is to take an active role in the use of new technology in a secure and responsible manner. Work on leadership and leadership development has been strengthened as part of the transformation.

In the National Audit Office of Norway's strategic plan, this transformation is set out in three points:

- utilise new technological opportunities
- streamline work processes and organisation
- realise financial gains to invest in new expertise and technology



Utilising new technological opportunities

Early in the strategy period, the National Audit Office of Norway is investing in, among other things, a new cloud and information platform, audit support tools, 'data capture' and artificial intelligence (AI). In parallel, we are recruiting new expertise in ICT and AI, and we are developing comprehensive learning paths for both new and experienced employees. This is the necessary precondition for everything that follows – and it will be partly funded through additional appropriations in 2027 and 2028, so-called 'front-loading costs', against future 'repayment'.

Streamlining work processes and organisation

We actively use new technology and expertise to improve and simplify the way we carry out the audit work. We are automating manual processes and streamlining work processes in both the audit and support functions.

A new audit support tool, data capture solutions and a cloud and data platform provide auditors with better support throughout the entire audit process. Requirements for ICT security and the secure processing of personal data and sensitive information are built into the digital systems so that auditors are assisted in making the right choices. The result is freed-up time and capacity that can be spent on what truly creates added value – analysis, professional assessments, guidance and social dialogue.

The National Audit Office of Norway is trialling the 'product model' in its development work. The model brings together the audit community and technology and shared services functions around common goals, clearer priorities, stronger user involvement and more long-term ownership of the solutions that are developed and operated.

Realising financial gains and investing them in expertise and technology

The freed-up resources and the reduced operating expenses are realised as concrete gains and reinvested in new technology and expertise. It is expected that the efficiency measures will take full effect from 2029, bringing the budget into balance, and from 2030 there will be surplus funds providing a basis for further investment. This is how the cycle closes and starts anew – at a higher level. This is the mechanism that enables the National Audit Office of Norway to maintain a consistently high standard of technology and expertise, and thus deliver audits of consistently high quality and relevance.

The National Audit Office of Norway is investing in artificial intelligence in collaboration with NTNU

The Board of Auditors General of the National Audit Office of Norway adopted an AI strategy in April 2025.

The strategy has four objectives:

- We will develop and implement tools based on artificial intelligence to support existing efficiency plans and realise the gains defined in the 'scope for action project'.
- By the end of 2026, we will have access to the necessary infrastructure and specialist expertise to implement artificial intelligence safely on a large scale.
- By 2027, we will be established as a leading centre for the audit of artificial intelligence.
- We will ensure the responsible use of artificial intelligence in line with current regulations.

Everything that happens in our AI initiative is based on this strategy. To achieve this, the National Audit Office of Norway has entered into a partnership with the Norwegian Open AI Lab (NAIL) at the Norwegian University of Science and Technology (NTNU). This is an important part of our initiative on expertise and knowledge regarding artificial intelligence, and it will help us achieve our goal of becoming a leading centre for the audit of artificial intelligence. It provides a unique opportunity to gain more knowledge about issues relating to artificial intelligence that are relevant to the National Audit Office of Norway, through research.

Peer review of the National Audit Office of Norway in 2026

It follows from Section 8-1(b) of the Act relating to the National Audit Office of Norway that an external quality review of the audit activities and organisation of the National Audit Office of Norway must be carried out every four years. In autumn 2025, it was decided that a peer review should focus on the following topics:

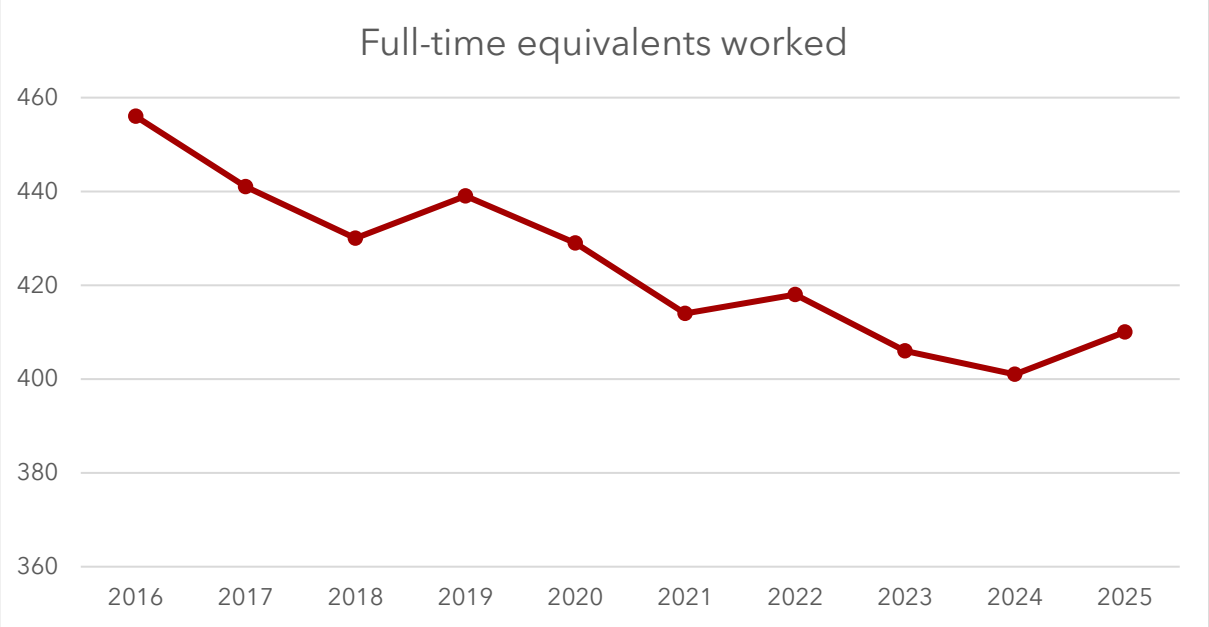
- corporate governance, including efficiency in core activities and support functions
- the quality assurance system, particularly with regard to the quality of financial audits
- organisation, including the relationship between core activities and support functions

In 2025, we therefore began work on preparing a peer review. Sweden, Finland and the Netherlands will undertake this task, which will be carried out in 2026.

6.3.4 People in the organisation

Full-time equivalents worked

Full-time equivalents worked show the resource input in the form of the actual number of hours worked. The number of full-time equivalents decreased from 2019 to 2024, whilst it increased from 401 in 2024 to 410 in 2025. The figure below shows the development in the number of full-time equivalents over the last ten years.



Working environment

In 2025, we conducted an employee survey. The results at the organisational level are generally good, but there is some variation between departments. Safety inspections were also carried out during 2024 and 2025. At the request of the Working Environment Committee, the safety inspections focused on lone working, prevention and adaptation.

Both the employee surveys and the safety inspections are key to identifying results and measures we are working on, both at the organisational level and within the individual departments and sections.

There have been few resignations in 2025, whilst the number of employees choosing to retire has remained stable. Everyone who leaves the National Audit Office of Norway is offered an exit interview, and those who have completed an exit interview describe the National Audit Office of Norway as a good and safe workplace with a positive working environment.

Competence development and profiling

The international ISSAI 150 standards set out four requirements for competence management in a supreme audit institution: determining what competences we need, using HR tools to secure these competences, having clear learning paths and also assessing and following up on competence development along the way. We meet these four requirements through the framework we have in place today. At the same time, it is a dynamic framework that we continuously adapt or revise as needed. Competence management is closely linked to corporate governance. In 2027, we will further digitalise our competence management by introducing a digital competence management system.

The most important work on competence development takes place through the day-to-day task management in the audit and support departments. There is also ongoing competence development within the organisation. We have implemented a range of competence initiatives during the year, including structured learning activities, professional gatherings and forums for the exchange of experience. This has helped to strengthen expertise across the different types of audit and enables us to address identified expertise needs.

Recruitment of certain types of expertise remains challenging, but long-term efforts in branding and reputation building are yielding positive results. In 2025, we saw a 61 per cent increase in the number of applications. Applicants are generally well qualified, and we have managed to fill all positions except one.

Right of co-determination

We place great emphasis on ensuring that employee representatives and the safety service have a good framework for carrying out their duties satisfactorily, so that the National Audit Office of Norway has effective processes and a solid basis for decision-making.

The public sector unions and the employer meet regularly in the information, consultation and negotiation committee, where matters are dealt with in accordance with the Basic Agreement and the main collective agreement for the central government. Typical topics at these meetings include pay conditions and organisational changes. An annual evaluation of the cooperation is carried out. We have an active Working Environment Committee and local safety representatives who help to safeguard the interests of employees in matters relating to the working environment.

On diversity, inclusion and equality

Like other public entities, the National Audit Office of Norway has a statutory duty to work actively, purposefully and systematically to promote equality and prevent discrimination within the entity. Below, we explain how we work on this. Further information on this is available at www.riksrevisjonen.no.

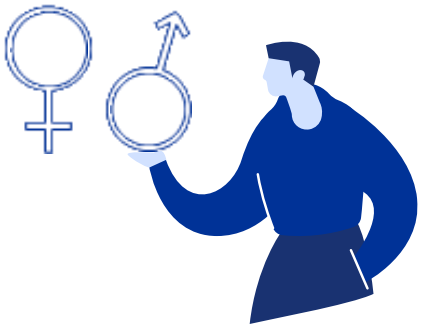
Gender balance

As of 31 December 2025, the National Audit Office of Norway had a total of 436 employees, of whom 264 were women (60.6 per cent) and 172 were men (39.4 per cent).

There are more women than men working at the National Audit Office of Norway

61 %
women

39 %
men



The gender balance in management is good, but when it comes to case officer and administrative posts, there is a clear majority of women.

Gender balance is regularly assessed as part of our systematic work on equality, and the National Audit Office of Norway is mindful of the importance of promoting equality and gender balance across departments and job categories. We address any imbalances in gender representation through targeted measures to ensure equal opportunities for both genders, in recruitment, competence development and career development.

Life-stage policy for an inclusive working environment

We shall be an attractive workplace for employees in all phases of their professional careers. In our life-stage policy, we emphasise measures that are tailored to each individual's life situation or stage of life, and which focus on employees' opportunities rather than limitations. Employees who require accommodations due to their health or life situation receive individual adaptations of work tasks, equipment at the workplace, working hours and attendance. We strive to provide equal opportunities to qualify for new work tasks, particularly with a view to management roles. The National Audit Office of Norway facilitates both parents taking parental leave in accordance with the existing legal framework, and encourages equal uptake where possible.

The National Audit Office of Norway's local pay policy states that the parties shall work actively to ensure that the overall pay gap between the sexes is less than one percentage point within the largest job categories.

The National Audit Office of Norway generally offers permanent appointments. We use temporary appointments only in exceptional cases, in accordance with the provisions of the Civil Servants Act. We carefully assess the use of fixed-term positions and strive to ensure predictability and stability for employees through permanent appointments.

The National Audit Office of Norway has few employees in part-time positions, and as a general rule we only advertise full-time positions. Those who work part-time on a permanent or temporary basis do so of their own volition or out of necessity. We have only one employee in a part-time position.

We do this to integrate the principles of equality and non-discrimination into our work

Every year, we carry out a health, safety and environment (HSE) review to ensure that we fulfil our duty to take action and report in accordance with the Equality and Anti-Discrimination Act. This review is an important part of our equality and anti-discrimination work and helps to ensure targeted and continuous attention to equal treatment within the organisation.

The National Audit Office of Norway has its own agreement on equality, inclusion, diversity and the prohibition of discrimination, which is attached to our adaptation agreement to the Basic Agreement within the central government. This agreement includes a quota rule for appointments to achieve a more even gender distribution across job categories. This rule stipulates that applicants from under-represented genders shall be given preference where qualifications for the post are broadly comparable.

The National Audit Office of Norway also has ethical guidelines and an ethics control system based on ISSAI 130 Code of Ethics, which sets out international requirements for ethical conduct for employees in supreme audit institutions. These principles are important for ensuring a working environment based on integrity, respect and equal treatment.

How do we assess the results achieved?

Through risk assessments, employee surveys and safety inspections, we have identified several risks of discrimination and barriers to equality within the National Audit Office of Norway. These are described below.

Pay gaps

The statistics show that the target for the gender pay gap in the largest job categories (senior adviser, deputy director and special adviser) has not been met. Women generally have a lower average pay than men in most job categories. The gap has widened slightly for special advisers, who are the highest-ranking case officers in the National Audit Office of Norway. For senior advisers and deputy directors, the gap has narrowed. New appointments are a key reason why pay gaps have widened, as those recruited generally have a higher pay level than those who have been with the entity for some time. In 2025, 17 men and 12 women were hired.

Sickness absence

Sickness absence is higher among women than among men at the National Audit Office of Norway. In 2025, sickness absence among women was 5.33 per cent, whilst it was 3.28 per

cent among men. At national level, sickness absence among women is generally higher than among men. In the long term, this may affect women's career development and working conditions. Therefore, it is still important to try to address this challenge in order to ensure equality and good working conditions.

Unequal treatment

Results from the employee survey and the evaluation of the National Audit Office of Norway's life-stage policy show that there is a risk that managers may apply different practices regarding, for example, the allocation of paid welfare leave, opportunities for extended training during working hours and the use of home offices, and that employees with seemingly similar needs may receive different assessments.

Expectations and plans for future work

We are currently reviewing guidelines and procedures to assess whether there is a need for clarification, and, if necessary, to follow up with information on best practice to avoid unequal treatment. The employer should regularly review the procedures and ensure openness regarding assessment criteria to reduce the risk of unequal treatment. It is important that employees are aware of how adjustments are assessed and implemented, so that different individual follow-ups are not perceived as unfair or arbitrary.

The results of the employee survey have been discussed in the Working Environment Committee and the Information, Consultation and Negotiation Committee. All units follow up their own measures at the department and section level.

6.3.5 Sustainability

To ensure good sustainability, we are particularly mindful of areas such as energy use, procurement, waste recycling and travel.

Our head office is a modern and sustainable commercial building that combines efficient use of resources with environmentally friendly solutions. The building is certified in accordance with the BREEAM standard and achieves a 'very good' rating both during construction and in operation.

The building is assessed as energy class A and has systems that regulate heating and ventilation around the clock and that automatically deactivate lights in rooms where there is no activity. Among other things, we reduce ventilation times at weekends and on movable public holidays. We are restrictive in our use of additional heating sources. All light sources at the head office have been upgraded to LED. These measures have led to reduced energy consumption. We have switched to an electricity supplier that provides energy with a guarantee of origin.

We set strict environmental requirements when conducting procurements. We have extended the lifespan of much of our office furniture by sending it for reuse and recycling through the central government's furniture scheme. Office supplies and cleaning products are eco-labelled wherever possible. Statistics show that the National Audit Office of

Norway has a 70 per cent share of eco-labelled purchases through the central government's stationery agreement in 2025. This does not include cleaning equipment.

The IT equipment is energy-efficient, and we have extended the normal lifespan of the PC equipment. IT equipment that we are disposing of is sent for reuse. For every computer that is reused, we help to reduce carbon dioxide emissions, save raw materials and encourage development towards more efficient use of products. We have reduced our paper consumption and publish our reports digitally only.

The canteen supplier is required to use and purchase at least 15 per cent organic food, a target that is monitored and which the canteen supplier meets. The canteen does not use single-use packaging for serving food.

We use the car-sharing service 'Bilkollektivet' when there is a need to transport goods and services. Wherever possible and available, we use electric cars.

The National Audit Office of Norway aims to reduce the number of travel days, the number of flights and the volume of greenhouse gas emissions over time. This is in line with the UN Sustainable Development Goals. However, audits of organisations nationwide, our international engagements and our regional presence necessitate a certain amount of travel activity.



International engagement

7 International engagement

The National Audit Office of Norway is involved in a wide range of international work. The National Audit Office of Norway is an active member of international organisations for supreme audit institutions; we enter into partnerships to strengthen supreme audit institutions in fragile democracies; and we participate in the audit of international organisations.



The strategic plan for 2025–2027 sets out the objective that the National Audit Office of Norway shall contribute to the development of public-sector auditing internationally and provide assistance to supreme audit institutions in countries where we can help to increase capacity and independence. Furthermore, it is stated that we shall cooperate and share experiences with other supreme audit institutions, the audit community and academia to develop the audit of the future.

7.1 Development of public-sector auditing

Internationally, most of the development work on public-sector auditing is done under the auspices of the International Organization of Supreme Audit Institutions (INTOSAI), which is the global organisation for supreme audit institutions. INTOSAI develops standards and a common international framework for public-sector auditing, contributes to the sharing of expertise and works to ensure that supreme audit institutions remain independent.

The National Audit Office of Norway contributes to INTOSAI in a number of ways. The chair of the Board of Auditors General of the National Audit Office of Norway is a member of the INTOSAI Governing Board by virtue of being chair of the INTOSAI Development Initiative (IDI) (see more about IDI in 6.2). Director General Åse Kristin Berglihn Hemsen chairs the overarching coordinating body for the further development of international standards for public-sector auditing, and the National Audit Office of Norway is represented on the committees responsible for developing standards for financial audit, performance audit and compliance audit. We are also members of other committees and

working groups within INTOSAI that are particularly relevant to our work, especially in the area of development assistance.

Cooperation with the Nordic supreme audit institutions is prioritised. The annual Nordic Auditors General's meeting in 2025 was held in Stockholm. Key topics at the meeting included the expectations of various stakeholders and how the supreme audit institutions should address the challenges facing Nordic societies. This applies in particular to rapid technological development and the economic consequences of an ageing population.

We continue to collaborate with supreme audit institutions that are leading the way in areas such as data analysis, IT audit, visualisation and the use and audit of machine learning algorithms and artificial intelligence.

Karl Eirik Schjøtt-Pedersen, chair of the Board of Auditors General, has recently been appointed chair of the OECD's new network of supreme audit institutions. The purpose of the network is to create a forum where the heads of the supreme audit institutions of member countries can meet to discuss key challenges and trends in public-sector auditing.



The Nordic Auditors General's meeting in Stockholm.

Photo: The National Audit Office of Norway

7.1.1 Professional support to partner institutions in developing countries and nascent democracies

In 2025, the National Audit Office of Norway has continued its bilateral institutional cooperation with the supreme audit institutions in Albania, North Macedonia, Namibia and Uganda. We remain regionally anchored through close collaboration with the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E), the organisation for English-speaking supreme audit institutions in Africa. In addition to this, we have provided resources for a project IDI has been running with the supreme audit institution of Madagascar. This project was significantly scaled back in 2025 when all support from USAID was halted by the new US administration.

The National Audit Office of Norway has contributed to the establishment and training of IT audit units and IT audit teams in the supreme audit institutions of our partner countries. These teams have been instrumental in auditing key IT systems in the public

administration and strengthening the countries' ability to prevent and detect risks associated with digital management systems.

7.1.2 Special priority area in 2025: IntoSAINT

IntoSAINT (INTOSAI Self-Assessment of Integrity) is INTOSAI's own tool for self-assessment of integrity in supreme audit institutions. The tool helps supreme audit institutions to assess and strengthen their organisational integrity, that is, their ability to carry out their mandate in line with core values and with openness, accountability and efficient use of resources. The tool is particularly important for supreme audit institutions, as a supreme audit institution depends on having high integrity to be credible.



Seminar in Albania on IT security in the Balkans.

Photo: The National Audit Office of Norway

In 2025, the National Audit Office of Norway led the development of a new version of IntoSAINT, in collaboration with the Netherlands Court of Audit and the Office of the Auditor-General of New Zealand, as well as AFROSAI-E. The experience gained from our own IntoSAINT self-assessment demonstrated just how valuable the tool is, and inspired us to further develop the method to make it even more relevant and effective.

The National Audit Office of Norway wishes to participate actively in and lead the global implementation of the tool because it sets a standard for integrity and good governance that enables supreme audit institutions to strive to be model organisations for the public sector.

7.1.3 Costs of our development cooperation

We have reported NOK 11.5 million in development assistance funds to the OECD-DAC in 2025, compared with NOK 11.3 million in 2024. This figure includes our development cooperation costs, which consist of direct costs and salary for participating staff members.

The National Audit Office of Norway's budget for development assistance activities has been reduced. This means that it is not possible to fund local advisers abroad.

When the Storting adopted a new Act relating to the National Audit Office of Norway in 2024, it was simultaneously decided to appoint a committee to assess the funding and organisation of the National Audit Office of Norway's participation in international development assistance activities, including the secretariat function for IDI. The committee submitted its report on 5 March 2026. The report is to be considered by the Standing Committee on Scrutiny and Constitutional Affairs, and as part of this process, the committee is conducting a written consultation.

7.1.4 Auditing of international organisations

The National Audit Office of Norway has deliberately deprioritised international audit assignments. The reason for this is the resource-intensive nature of applying for such assignments, and that it is difficult to obtain full cost reimbursement for assignments as an external auditor for international organisations.

In 2025, we chaired the EFTA Board of Auditors and were represented on the Audit Board of the European Patent Office.

7.2 Report on the work of IDI

7.2.1 Background

IDI is the global development body for supreme audit institutions in developing countries. IDI was established in 1986, and the National Audit Office of Norway took over the hosting role from Canada in 2001. The handover was approved by the Storting[49] and by INTOSAI's supreme body, the Congress, in 1998. In 2026, it will therefore be the 40th anniversary of the establishment of IDI and the 25th anniversary of IDI in Norway. IDI is organised as a foundation with a board and a secretariat. IDI is legally and financially separate from the National Audit Office of Norway, but the secretariat rents premises from the National Audit Office of Norway.

The chair of the Board of Auditors General, Karl Eirik Schjøtt-Pedersen, chairs the IDI board, which consists of ten members. Three members come from the National Audit Office of Norway, including the chair. The other seven members are Auditors General from Brazil, the United Kingdom, Kenya, the Maldives, Saudi Arabia, South Africa and Austria. The IDI Secretariat has 55 staff members from around 30 countries, and its portfolio of capacity-building projects is delivered in Arabic, English, French and Spanish. Over the years, IDI has developed into a highly respected international professional community for public-sector auditing.

7.2.2 Strategic Plan 2024–2029

An external evaluation of IDI shows that IDI has achieved the objectives set out in its strategic plan for 2019–2023, despite a challenging geopolitical situation and the many challenges faced by supreme audit institutions globally. The Strategic Plan for 2024–2029

[49] Document 3:14 (1997–98), Recommendation No. 8 (Resolution) (1998–99).

continues the long-term priority areas of supporting supreme audit institutions in becoming more independent, well-run, professional and relevant, whilst prioritising equality and diversity. This work supports the three strategic goals of the plan: sustainability, digitalisation and public confidence in supreme audit institutions. Another key objective is to provide more predictable and long-term support to supreme audit institutions, tailored to their own plans.

7.2.3 Highlights – results and activities in 2025

In 2025, IDI continued its work to support supreme audit institutions, particularly in countries facing major economic challenges in a turbulent world where supreme audit institutions must lead with integrity and relevance. A total of 146 supreme audit institutions participated in IDI's capacity-building programmes and activities in 2025, involving more than 4,000 employees. Of these, 43 supreme audit institutions with 1,169 employees were from states characterised by institutional and governance challenges or conflict. Equality is prioritised through IDI's various initiatives. In 2025, 47 per cent of participants from supreme audit institutions in IDI's initiatives were women.

IDI also has a growing number of strategic partners in the International Monetary Fund (IMF), the World Bank, the Asian Development Bank (ADB), various UN agencies, the Inter-Parliamentary Union (IPU), the Organisation for Economic Co-operation and Development (OECD), as well as Norwegian and foreign universities and academic communities. IDI is also responsible for the operation of the INTOSAI-Donor Cooperation. Through the partnership, supreme audit institutions and donors work together to ensure a more strategic approach and increased support to initiatives to enhance the capacity of supreme audit institutions in developing countries.

Below, we highlight some key developments in the various priority areas.

Independent supreme audit institutions

The independence of supreme audit institutions is crucial to their ability to carry out their work effectively and credibly. Nevertheless, IDI's report on the developments, challenges and opportunities facing supreme audit institutions (SAIs), 2023 Global SAI Stocktaking Report, shows that democratic backsliding in many countries has undermined the independence of supreme audit institutions. This is a serious development, and we have now seen a decade of weakened independence for supreme audit institutions globally.

In 2025, IDI has, among other things, supported the National Audit Office of The Gambia and the State Audit Institution of Montenegro, where there have been specific attempts to undermine their independence. In addition, IDI has provided support to civil society and the legal framework to strengthen the independence of the supreme audit institutions in Botswana, Chad, Eswatini, Malawi, Nigeria, Papua New Guinea, Paraguay, São Tomé and Príncipe, the Solomon Islands and Zambia.

Professional supreme audit institutions

For supreme audit institutions to be credible institutions that contribute to good governance and improvements in public financial management, it is also essential that supreme audit institutions in developing countries carry out high-quality audits in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Because the need is great, IDI has developed an international certification programme for public auditors in developing countries. This is offered digitally in English and Spanish, and there are plans to launch it in Arabic and French as well. It includes an interdisciplinary component with specialisation in either performance audits, financial audits or compliance audits. By the end of 2025, over 2,700 auditors from 127 supreme audit institutions had participated in the PESA (Professional Education for SAI Auditors) programme.

New quality management standards for audits have also been introduced. This is another area where there is a great need for support, and where IDI has supported, among others, 14 supreme audit institutions in Central and South America. A new certification programme for quality management for audit specialists was piloted with 120 participants. The programme was conducted in English.

Well-functioning supreme audit institutions

For supreme audit institutions to be credible, they must also lead by example when it comes to good governance, strategic leadership and effective performance reporting. IDI has therefore developed a range of programmes aimed at this. This includes a global programme for strategic and operational planning and reporting, as well as a global framework for measuring how a supreme audit institution operates in comparison with international standards and good governance practices. The framework has been used by more than 100 supreme audit institutions, including the National Audit Office of Norway. IDI also offers programmes on HR, ethics and ICT governance, as well as a dedicated programme on risk management and crisis management. These programmes strengthen the systems and processes that supreme audit institutions use to manage their resources.

Relevant supreme audit institutions

IDI sees positive results in that supreme audit institutions are increasingly focusing on and prioritising audits that have significant societal benefits. In 2025, IDI supported supreme audit institutions in planning, conducting and reporting on audits in areas such as climate action (42 supreme audit institutions), equality (16 supreme audit institutions) and the use of technology in the public sector (14 supreme audit institutions).

Leadership

IDI continues to prioritise strengthening leadership in supreme audit institutions, as strategic leadership is a prerequisite for supreme audit institutions to contribute to democratic oversight of the sound and effective management of state resources. This includes an annual leadership programme for 25 talented young leaders from supreme audit institutions, as well as thematic leadership forums for Auditors General. Leadership is also integrated into all programmes in the portfolio. Participation at the management level

is also important both to ensure ownership of the initiatives and to ensure access to the necessary resources to implement the initiatives.

IDI measures and reports on its contribution to improving performance and capacity in supreme audit institutions, as well as progress in the implementation of the overall portfolio and individual initiatives. This is captured in the IDI performance management system, which is linked to and enables monitoring of IDI's strategic plan. The work to digitalise the IDI performance system has been completed, enabling more timely and accurate monitoring and reporting of IDI performance.

7.2.4 Financing and economy

The annual report, including the accounts, was approved by the board in March 2026. The accounts are audited by Ernst & Young AS, and the auditor reports separately on internal control at IDI to the IDI Board. Ernst & Young is the new auditor from the 2025 financial year and has been appointed by the board for the period 2025–2027. See the 2025 annual report, including the accounts here.

Summary

Total expenditure and recognised grants of NOK 126 million and NOK 127 million respectively for 2025 reflected a slight reduction in activity compared with 2024, corresponding to a decline of two per cent. This was also NOK 10 million lower than the revised budget. The reason for the decline was cuts in funding from USAID and uncertainty regarding other funding. This led to plans being changed and some activities being postponed. In addition to funding, IDI has received valuable support for its activities in the form of employee time, and IDI has also hosted training activities for supreme audit institutions. This support amounted to over 2,500 person-days, estimated to be worth NOK 12 million, or 10 per cent of IDI's costs. At the turn of the year, IDI had NOK 4.9 million in unrestricted reserves as a buffer to ensure continuity of operations.

Expenditure

Total expenditure of NOK 126 million reflected a slight reduction in activity compared with 2024 and was slightly lower than the revised budget. Total staff costs were slightly higher than the revised budget due to increased pension costs. Operating expenses for programme activities, such as travel, conference and consultancy costs, were lower than the budget due to uncertainty surrounding funding. This led to some activities being modified and postponed until 2026. IDI's delivery mechanisms continued to be implemented through a combination of virtual delivery of support and travel to physical gatherings and conferences.

	2025	Revised budget 2025	2024
Staff costs for running the secretariat	10.0	12.1	8.6
Overhead costs for running the secretariat	13.2	13.6	15.4
Staff costs for programme activities	60.0	56.9	54.8
Operating expenses for programme activities	43.2	54.2	50.4
Total costs/ income	**126.4**	**136.7**	**129.3**

Revenue

The Storting's appropriation (via the National Audit Office of Norway) for the operation of the IDI Secretariat in 2025 amounted to approximately 27 per cent of the revenue-recognised support for IDI, compared with 23 per cent in 2024 and 29 per cent in 2023. A substantial proportion of the IDI Secretariat's costs (mainly salary and travel expenses) relates to specific programme activities, whilst a smaller proportion covers internal administration. In 2025, the grants from the National Audit Office of Norway were largely used for internal administration, but also to support programme activities. The operating grant is an important contribution to the financial stability and operations of IDI.

In addition to the grants from the National Audit Office of Norway, IDI received core funding from Austria (ADA), Ireland (Irish Aid), the State Audit Office of the Republic of Latvia, Sweden (Sida) and INTOSAI. IDI also received earmarked funds from the following organisations: The Asian Development Bank (ADB), Global Affairs Canada, the European Union, the French Ministry for Europe and Foreign Affairs, the German development agency GIZ, the Norwegian Ministry of Foreign Affairs via the Norwegian Embassy in Kenya, the Norwegian Agency for Development Cooperation, the General Court of Audit of Saudi Arabia, the Swiss State Secretariat for Economic Affairs (SECO), the US Agency for International Development (USAID)[50] and the World Bank.

It is more difficult to secure financial contributions in the current climate, and IDI is also exploring other opportunities such as contributions from the private sector and a higher degree of cost recovery.

Reserves

IDI reports deferred income of approximately NOK 66.2 million, including NOK 56 million in advance payments received for activities in 2026 and 2027. In addition to deferred income, IDI had NOK 4.9 million in unrestricted reserves at the end of the year, which is very low, serving as a buffer to ensure operational continuity. It is difficult to build up reserves, as agreements with donors stipulate that unused funds must be repaid. This

[50] In the first half of 2025, IDI was informed that all support from USAID had been suspended until further notice. Funding disbursed for 2025 covered costs already incurred, whilst it was confirmed that all further planned support from USAID has been terminated.

means that the organisation is vulnerable to the loss of donors, and that sound financial management is essential.

Contributions from supreme audit institutions

IDI's ability to mobilise support from the INTOSAI community was also important in 2025. In 2025, the supreme audit institutions of Brazil and Indonesia provided support to IDI in the form of part-time and full-time staff. A number of other supreme audit institutions contributed experts and hosted IDI's activities. In 2025, support for IDI amounted to an estimated 2,500 person-days, worth NOK 12 million, which represented 10 per cent of IDI's costs.

7.2.5 Financial sustainability

IDI's funding situation was solid, but more uncertain by the end of 2025. Most existing donors have renewed their funding for parts of the strategic period 2024–2029 with both core and earmarked support. At the same time, the processes took longer, and as regards Canada, it is uncertain whether new support will be forthcoming. In 2025, funding agreements were signed with the following partners:

Core support: Sweden (Sida) for the period 2025–2028. Agreements with Austria, Ireland and Latvia were concluded in 2024.

Earmarked support: The Asian Development Bank for 2025 and 2026, the Ministry of Foreign Affairs of Norway for 2025–2027, the Norwegian Agency for Development Cooperation for 2025–2028, the General Court of Audit of Saudi Arabia for the period 2025, the Swiss State Secretariat for Economic Affairs (SECO) for the period 2024–2027 and the World Bank for 2025 and 2026.



Budget and accounts

8 Budget and accounts 2025

The financial statements of the National Audit Office of Norway are audited by PwC, on appointment by the Presidium of the Storting. The report for 2025 showed that the accounts are free of material flaws and shortcomings. The financial statements, with notes and the auditor's report, have been submitted to the Presidium of the Storting.

Budget and cash accounts for 2025 (in NOK thousands).

Chapter	Item		Financial statements 2024	Budget 2025	Financial statements 2025
0051		The National Audit Office of Norway			
	01	Operating expenses	610,000	724,160	697,299
	75	Grants to international organisations and networks	28,700	29,791	29,791
		Total recognised expenditure	**638,800**	**753,951**	**727,090**

Chapter	Item		Financial statements 2024	Budget 2025	Financial statements 2025
3051		The National Audit Office of Norway			
	02	Reimbursements abroad	947	300	715
		Total recognised income	**947**	**300**	**715**

8.1 Under-utilisation of the budget

The National Audit Office of Norway's total allocation under Chapter 0051 was NOK 754 million in 2025, including NOK 38.6 million carried forward from 2024. NOK 727.1 million was expensed under this chapter in 2025. Together with additional income from international audit assignments, this resulted in an under-utilisation of the budget of NOK 27.3 million.

The under-utilisation of the budget in 2025 is due to several factors. Some of the activities and measures completed in 2025 will not be paid out until 2026. Furthermore, an initiative focusing on new expertise and technology has been launched, with measures and projects spanning several years, and much of the investment for this initiative will not take place until 2026 and beyond.

In accordance with Section 5 of the Appropriation Regulations, the National Audit Office of Norway has applied to have the funds carried over to 2025. These are to be used to

cover costs incurred and also for the National Audit Office of Norway's initiative on new expertise and technology.

8.2 Executive salaries

The salary of the chair of the Board of Auditors General is determined by the Storting and was NOK 1,935,340 as at 1 May 2025. The remuneration of the other four members of the Board of Auditors General is 11 per cent of the chair's salary. The salaries of the Secretary General and Directors General are in line with the central government's system for the remuneration of senior executives. The system is intended to promote better achievement of targets, boost results and performance and promote good management.

The National Audit Office of Norway uses the system's salary band E for the Secretary General, which covers the salary range from NOK 1.2 million to NOK 2.1 million. In 2024, the annual salary of the Secretary General was NOK 2,037,005 (from 1 May).

Our seven Directors General are placed in salary band D, which ranges from NOK 1.1 million to NOK 1.8 million. The average salary amounted to NOK 1,801,573.

The annual salary of the Secretary General was not adjusted in 2025.



Appendices

Appendices

Appendix 1:

Management's comments to the Annual Accounts

Appendix 2:

National accounts of the National Audit Office of Norway

Appendix 3:

Audit report

Appendix 4:

Strategic plan - performance indicators