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Instructions for auditors

During the annual guarantee reassessment in accordance with the Travel Guarantee Act, a party must submit a completed budget review for the previous term to the Legal, Financial and Administrative Services Agency. The budget review must be submitted using the directed form and must be signed by the firm's authorised signatory. When limited liability companies that have auditors submit a budget review, it must be followed by the auditor's statement. Anyone whose operations are covered by the Travel Guarantee Act must have arranged their accounts so that the information requested by the Legal, Financial and Administrative Services Agency can be provided.

The company's auditor must state whether the reported gross income as shown in the firm's budget review for a certain term corresponds with their disclosed gross income subject to guarantees for the equivalent term.

The company's auditor must use the Legal, Financial and Administrative Services Agency's report template, which is designed according to FAR's SNT 4400 standard report. The form is available at the Agency's website. The report should include statements regarding actual findings according to the points shown below.

Scope of audit procedures:

Review of the company's revenue recognition for gross income subject to guarantees in accordance with the Travel Guarantee Act for the term of the budget review includes:

* Verification that the company's month by month revenue recognition corresponds with the gross revenue stated in the budget review for the corresponding periods.

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