

IAF

Inspektionen för
arbetslöshetsförsäkringen

Swedish Unemployment Insurance Board

Annual Report 2014

Extract

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Foreword by the Director-General

In January 2014, IAF celebrated our 10th anniversary. The Board's role has remained largely unchanged over the past ten-year period. However, in the 2014 budget, we were granted extra funds to start planning for expansion of IAF's supervisory role. The change represents a new mandate to issue regulations and exercise supervision of rules on measures for those participating in labour market policy programmes and receiving activity support. The change will take effect on 1 March 2015.

IAF's activities are divided into four operational sectors: Supervision, Following-Up, Clarifying Regulations and Administration. These sectors are inter-related and are intended together to create the conditions for a system of unemployment insurance with consistency and legal certainty.

The list of reports shows the assignments that were completed and time-reported by IAF during 2014. We also are engaged in other wide-ranging activities that are not by definition included as activities in the reporting of results. Such activities include tasks that nevertheless are important to IAF's work of supervision.

International activities

Over the year, representatives of the Board took part in a number of international seminars and meetings. For example, a visit was made to the EU-funded project in Macedonia led by Sweden via Försäkringskassan, the Social Insurance Agency. The project is scheduled for completion in mid-2015. The visit took place in September at the start of the phase of the project concerned with unemployment insurance.

Impacts of IAF's work

To exercise supervision is to have an influence and make a difference. Indirectly, IAF makes a difference to jobseekers in receipt of unemployment benefit by influencing the organization with which IAF is in contact in such a way as to improve the organization's performance.

In addition to implementing what is planned for 2014 in the various operational sectors, we tried to obtain a picture of where IAF makes a difference. Does the way we perform our role lead to more consistency and legal certainty in - unemployment insurance? The ones who can provide us with the type of information needed are those who fall within the scope of our supervision. We held dialogues with unemployment insurance funds and the Employment Service to hear their opinions. The issue central to our discussions was what areas should IAF strengthen if it wishes to improve even further the conditions for organizational development at the organizations falling within the scope of our supervision. The theme running consistently through all our discussions was that the analyses and conclusions in IAF's reports highlight important areas for development and that by taking a clear position on important issues we can increase the impact of our supervision. All the information that emerged from these discussions played a key role in the competence development initiatives that were carried out for all employees in autumn 2014.

We embarked upon a development programme to enable us to make a bigger difference. The process will be driven forward by regular re-visits to those affected by our supervision to ask the question: what can we do to get even better?

In parallel with consulting those who fall within the scope of our supervision about how IAF can improve the way it works, we also developed in autumn 2014 an in-house self-assessment model. The model, aimed at delivering effective learning and constant improvement, is to go on stream in January 2015.

Jan-Olof Dahlgren
Director-General

Major events during the year

January

The government abolishes unemployment insurance fees.

IAF presents appointments of government representatives in unemployment insurance funds.

IAF visited by the EU Unit of the Swedish Federation of Unemployment Insurance Funds.

IAF celebrates its 10th anniversary.

IAF's Head of International Affairs Jörgen Gyllenblad takes up the role of local project director of an EU-funded project in Macedonia, led by Sweden via Försäkringskassan. The project will run until mid-2015.

February

Meeting with Insynsrådet (Advisory Council).

IAF delivers its annual report to the government.

IAF submits its draft budget for the 2015–2017 period to the government.

March

Jan-Olof Dahlgren takes over as IAF's new Director-General.

Secretary of State Christina Ramm-Ericson visits IAF.

During a visit to IAF, Kristian Person of the Swedish Social Insurance Inspectorate gives a talk on developments in labour market policy.

May

Tripartite meeting of SO (the Swedish Federation of Unemployment Insurance

Funds), AF (the Employment Service) and IAF.

Conference for representatives of the government.

Dialogue with Ministry of Employment on objectives and outcomes.

Three IAF representatives visit Estonia's liaison unit for unemployment insurance in the EU in order to establish contacts and gather information about Estonia's unemployment insurance system and that country's experience of the EU's rules on - coordination.

June

Meeting with Insynsrådet (Advisory Council).

The Director-General takes part in the government's leadership seminar for heads of public authorities.

The Director-General and other representatives of IAF participate in the Nordic Unemployment Insurance Conference, held in Stavanger, Norway.

August

Meeting of the Swedish unemployment insurance funds.

September

Meeting with Insynsrådet (Advisory Council).

The Director-General attends a D-G conference on social insurance in Reykjavik, Iceland.

An IAF representative visits the twinning project (for coordination of the social security systems in the EU) in Macedonia to participate in the start of the phase of the

project concerning unemployment insurance.

October

Ann-Christin Jans of the Employment Service visits IAF to present the Service's labour market report.

November

Secretary of State Erik Nilsson visits IAF.

Meeting with the Employment Service's management.

December

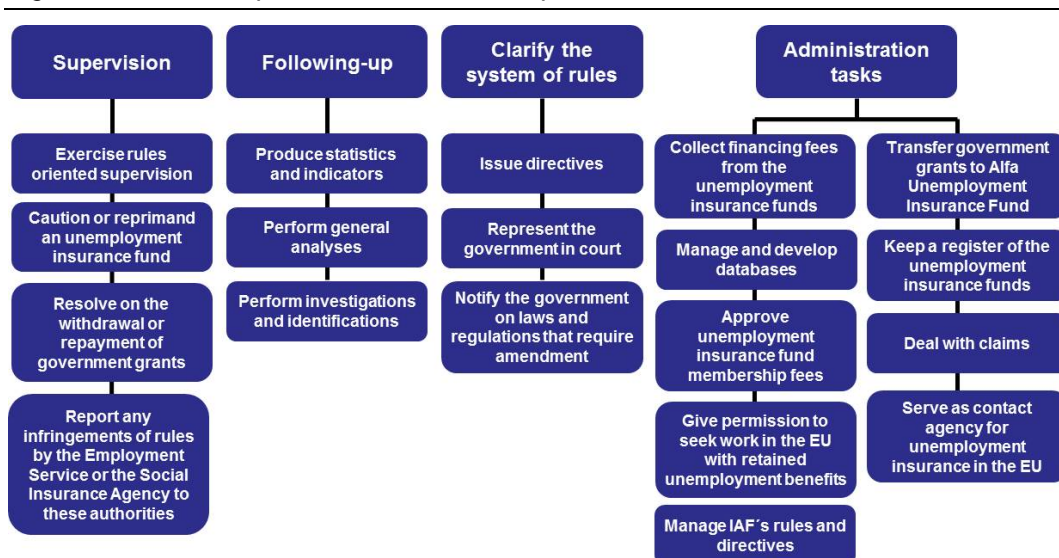
Meeting with Insynsrådet (Advisory Council).

1 IAF's mandate

IAF (Inspektionen för arbetslöshetsförsäkringen, the Swedish Unemployment Insurance Board) is a public authority accountable to the Swedish government. IAF's mandate is defined in the Swedish Ordinance (2007:906) defining the remit of the Swedish Unemployment Insurance Board. In addition to its remit, IAF receives assignments and tasks every year as defined in the government's appropriation directions to the Board. These two documents govern the organization's activities.

On the basis of the Board's remit, the Swedish Unemployment Insurance Act (1997:238) and the Swedish Unemployment Insurance Funds Act (1997:239), IAF has divided its tasks into four operational sectors.

Figure 1: IAF's four operational sectors and operational areas within them.



Supervision

IAF exercises supervision over the unemployment insurance funds and the Employment Service's administration of matters relating to the unemployment insurance system, by verifying whether the funds are abiding by legally binding rules.

If we find that an unemployment insurance fund has been in breach of legally binding rules, we can caution the fund for the infringement or order a correction within a certain period of time. If a fund does not comply with such an order, we can also rule that a government grant should be withdrawn or demand repayment of a government grant wrongly paid out.

If we discover that the Employment Service has breached legally binding rules, we are required to call this to the attention of the Employment Service and the government.

Our objective for this supervision is to ensure that risks and errors in the implementation of the system of regulations are identified and remedied.

Following-Up

The government has instructed IAF to monitor developments in the field of - unemployment insurance. IAF does so, for example, by analyzing the routines of the unemployment insurance funds and the Employment Service and compiling and analyzing statistics in the area. IAF can also be commissioned by the government to investigate various specific issues relating to the unemployment insurance system.

Our objective in our following-up role is to ensure that our investigative and follow-up activities are performed in areas of importance.

Clarifying the System of Regulations

IAF has a role to play in clarifying the regulations on unemployment insurance by representing the Swedish government in court, issuing regulations and advising the government that laws or ordinances need to be amended.

Our objective in this area is to ensure that the system of regulations is up-to-date and comprehensible.

Administration

IAF has a number of administrative roles connected with the unemployment insurance system. Activities in this area consist of those specified in IAF's remit and appropriation directions and certain tasks laid down in the Swedish Unemployment Insurance Act and the Swedish Unemployment Insurance Funds Act. Administration includes IAF's function of transferring unemployment fees and financing fees from the unemployment insurance funds to central government. Another task is to issue certificates that enable unemployed people to seek work in other EU and EEA countries while still receiving unemployment benefit.

Our objective in Administration is that it should be efficient.

1.1 Reporting of results according to assignments

Results are reported via the four operational sectors: Supervision, Following-Up, Clarifying Regulations and Administration (see Figure 1).

The results from each operational sector are reported in terms of the overall mandate and what we consider to be necessary for the government to monitor the activities concerned. In addition, the costs are reported for the different - operational sectors and the activities performed in them.

According to the rules of the Swedish National Financial Management Authority in Section 3, Article 1 of the Swedish Ordinance on annual accounts and budget documentation (2000:605), reporting of results by the authorities must include time series so that it is possible to compare results from the past year with corresponding data from the two preceding years. With the composition of IAF's tasks varying from year to year as regards the focus and scope of its operational sectors, any comparison of time spent from one year to another should take this factor into account.

The reporting of the results of the operating sectors is followed by classification of total revenue and expense for the whole of the organization according to the Board's classification of operations.

The section on competence provision reports on the measures we took during the year, along with an assessment of the ways in which these measures helped to enable the mandate as defined in its 2014 appropriation directions to be fulfilled.

2 IAF's administration budget for 2014

IAF was awarded a grant of SEK 60.6 million for 2014. With the sum of SEK 1.7 million carried over from the preceding year, we planned for expenditure of SEK 62.3 million in 2014.

The grant for 2014 included an increase of SEK 2.5 million to cover six months' work on supervising the activity support and development allowance paid out by the Employment Service. The assignment concerns rules on measures to take effect on 1 March 2015. The formal assignment is first defined in concrete terms in the appropriation directions for 2015. As a result, we found ourselves at the planning stage for the new assignment during 2014. This meant in turn that we acquired a grant surplus of SEK 1.9 million.

3 Reporting of results

In September 2013, changes to the rules on unemployment insurance entered into force. As a result, IAF's 2014 mandate from the government focused on the operational sector of following-up. The assignments consisted of following up how the changes in rules were handled by the Employment Service and the unemployment insurance funds, ensuring that they applied the new rules and that the changes in the system were implemented in the manner intended. IAF also carried out, on its own initiative, many tasks in the same area in order to be able to obtain and offer a comprehensive picture. The intention was to monitor implementation of the changes and develop a broad picture of the outcomes of the new regulations, in terms of notifications and sanctions. Another aim was to describe the changes in processing routines that were made on an ongoing basis during the transitional period. During 2014, the Board therefore prioritized assignments in Following-Up rather than Supervision.

The changes in rules had another outcome, in that more resources were devoted to Clarifying the System of Regulations in 2014 than in 2013, since IAF issued more regulations in 2014.

3.1 Operational sector Supervision

IAF exercises supervision over the unemployment insurance funds and the Employment Service's handling of matters relating to unemployment insurance. Via IAF's supervisory actions, we foster the development of legal certainty and equality in treatment of benefit claimants, and thus help to uphold the legitimacy of unemployment insurance. At the same time, fair and consistent treatment of benefit claimants helps to strengthen the role of unemployment insurance as readjustment insurance.

Our supervision is conducted mainly with a forward-looking purpose. We point out shortcomings and make observations that demonstrate a need for actions on the part of the supervised bodies to ensure legal certainty and efficiency in the implementation of unemployment insurance. IAF audits produce valuable information on how the rules are being applied in practice and, with the aim of creating a more legally certain and efficient provision of unemployment insurance.

In this section, we describe the activities completed in 2014 in the operating sector Supervision. These activities took 7,720 hours to complete and cost a total of SEK 5,384 th.¹

¹ Amounts are in SEK thousands (SEK th.)

Summarizing differences may occur as a result of rounding off to the nearest SEK th.

Table 1. Operational sector Supervision: No. of hours and cost (SEK th) 2012–2014 period.

	2014	SEK th.	2013	SEK th.	2012	SEK th.
	Hours	Cost	Hours	Cost	Hours	Cost
Supervision	7,720	5,384	15,730	9,725	8,769	5,516

3.1.1 Rules-based auditing

Supervision is exercised in the form of “rules-based auditing”. By this, we verify whether the unemployment insurance funds and the Employment Service are adhering to legally binding rules in handling matters relating to unemployment insurance benefits and matters relating to unemployment insurance. Rules-based auditing actions of this kind are carried out in accordance with the risk analysis model that we use in our work.

IAF’s rules-based audits are performed partly as assignments and partly as regular audits ordered within our programme of operations. We also have a process that caters for the need for supervisory actions on a day-to-day basis during the year. Part of every audit assignment is to provide the supervised body with feedback on the findings from the audit.

The bodies supervised have an opportunity to state their position in any case where we discover shortcomings, and to examine the facts of the audit report before it is finalized. The result of the feedback in many cases is that the supervised bodies themselves remedy the shortcomings that we have highlighted. In such cases, the impact of the audit assignments are evident immediately.

In cases where we have made observations indicating the need for actions by the supervised body, we can request an account of the measures taken. In the case of the Employment Service, it is also under a duty to report remedial measures to IAF and the government. Such reports must include an account of the actions the supervised body has taken or intends to take in response to the observations made. When a supervised body has stated that it will be taking actions, IAF may subsequently check whether any such action has been taken.

To ensure that supervisory measures focused on the unemployment insurance funds are effective, IAF may where appropriate apply sanctions. In certain circumstances, repayment of the government grant may be ordered.

In 2014, we concluded an ongoing thematic audit of the procedures in first-time investigations of self-employment cases at six of the total of nine audited unemployment insurance funds. We also concluded an ongoing audit of first-time investigations of benefit cases at seven unemployment insurance funds. Just as in previous years, we audited the annual reports of all unemployment insurance funds.

IAF also performs follow-up audits and analysis to determine the effect that various supervisory measures have had over time.

In 2014, we followed-up an earlier audit of the financial affairs of Arbetslöshetskassan Alfa (the Alfa Unemployment Insurance Fund) We also investigated the exercise of authority and aspects of the audit of the unemployment insurance funds' membership procedures that were performed within the scope of the project concluded in 2006 on the funds' membership procedures².

IAF concluded in all, 14 rules-based audits in 2014. The following section describes the activities that IAF has opted to highlight.

A list of all reports for 2014 in the area is presented in section 6 of this Annual Report and is also available on the IAF website.

Table 2: Operational sector Supervision: No. of activities, no. of hours and cost (SEK th.) for Rules-based auditing, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Rules-based auditing	14	7,492	5,225	27	15,557	9,618	6	8,617	5,421

Löpande granskning av arbetslöshetskassornas förstagångsprövade företagarenden 2014 (2014:27 - 32) (Ongoing auditing of the unemployment insurance funds' first-time investigations of self-employment cases in 2014)

In 2014, IAF conducted an ongoing thematic audit of the unemployment - insurance funds' investigations of the right to unemployment benefit for claimants who had not previously been unemployed and who prior to the start of their unemployment had been self-employed. The audit comprised nine unemployment insurance funds and in all 369 cases. In the reports on the six audits completed in 2014, we pointed out shortcomings in a total of 16 cases. The audits of the three remaining funds will be concluded in 2015.

² Arbetslöshetskassornas medlemshantering (2006:13) (Unemployment insurance funds' membership procedures).

Table 3: Cash-specific accounting

Auditing of first-time investigations of self-employment cases			
Unemployment insurance fund	Number of cases audited	Number of observations in the report	Percentage of observations
The Alfa Unemployment Insurance Fund	80	4	5%
The Commercial Employees' Unemployment Insurance Fund	51	3	6%
The Hotel and Restaurant Workers' Unemployment Insurance Fund	20	0	0%
The Municipal Workers' Unemployment Insurance Fund	24	2	8%
The Unemployment Insurance Fund for Entrepreneurs	93	6	6%
The Commercial and Employers' Unemployment Insurance Fund	78	1	1%

It emerges from the reports presented by the unemployment insurance funds that they have undertaken remedies in the majority of cases where we have indicated deficiencies.

As a result of our ongoing thematic audit of first-time investigations of self-employment cases and first-time investigation of benefit cases, it is clear that:

- A large proportion of the regulations are audited (first-time investigations).
- A complex set of special regulations is audited (first-time investigations of self-employment cases).
- The audits create a framework that the unemployment insurance funds can use for benchmarking.
- The published reports also provide information to the members of the funds, and to other stakeholders.

The audit took 2,785 hours to complete and cost SEK 1,942 th.

Slutförande av löpande granskning av förstagångsprövade ersättningsärenden (2014:8 - 2014:11 och 2014:15 - 2014:17) (Conclusion of ongoing auditing of first-time investigations of benefit cases)

In 2013, IAF started ongoing thematic audits of the unemployment insurance funds' investigations of the right to unemployment benefit for claimants who had not previously been unemployed. These audits were carried out at all 29 unemployment insurance funds³. At 22 of the funds, the audits were concluded in

³ The Pharmacy Employees' Unemployment Insurance Fund closed for business as of 1 January 2014. This was the result of a merger with the Union's Unemployment Insurance Fund.

2013. The remaining seven audits were concluded in 2014. Of the audits concluded in 2014, we highlighted shortcomings in a total of 81 of the 450 cases audited.

Table 4: Cash-specific accounting

Auditing of first-time investigations of benefit cases			
Unemployment insurance fund	Number of cases audited	Number of observations in the report	Percentage of observations
The Unemployment Insurance Fund for Graduates	92	11	12%
The Building Workers' Unemployment Insurance Fund	90	25	28%
The Financial and Insurance Employees' Unemployment Insurance Fund	62	4	6%
The Forestry and Agricultural Employees' Unemployment Insurance Fund	35	15	43%
The Sw. Entrepreneurs' Unemployment Insurance Fund	38	6	16%
The Swedish Workers' Unemployment Insurance Fund	39	6	15%
The Union's Unemployment Insurance Fund	94	14	15%

It emerges from the reports presented by the unemployment insurance funds that they have undertaken remedies in most cases where we have indicated shortcomings. Some funds have also announced that they intend to institute general initiatives, including training of administrators, as a result of the observations that we made. For more information on outcomes, see the first paragraph on the preceding page.

The audit took 3,103 hours to complete and cost SEK 2,164 th.

Uppföljning av tidigare granskning av Arbetslöshetskassans Alfafundens ekonomi (2014:19) (Follow-up on earlier audit of financial situation of the Alfa Unemployment Insurance Fund)

In 2014, IAF followed up the conclusions of an earlier audit of the financial situation of the Alfa Unemployment Insurance Fund from 2009.

We found that the Alfa Unemployment Insurance Fund had relatively high guaranteed revenue in the form of a government grant for services to non-

members. The fund also charged a fee in respect of non-members who are in receipt of unemployment benefit. This fee is historically high and non-members are required to pay a fee higher than that charged to members of the Alfa Unemployment Insurance Fund or other unemployment insurance funds.

We have acquired an up-to-date picture of the financial situation of the fund. The fund states that it has made efficiency improvements to its service and procedures for non-members and that it will continue to work on making the organization more efficient.

The audit took 274 hours to complete and cost SEK 191 th.

Myndighetsutövning i arbetslöshetskassornas handläggning av medlems- och ersättningsärenden (2014:20) (Exercise of authority in the unemployment insurance funds' procedures for membership and benefit cases)

In 2013 and 2014, IAF performed an assignment that was intended to analyze on a general level how the unemployment insurance funds exercise their authority in procedures for and decisions on membership and unemployment benefit. The assignment also aimed to analyze on a general level the administrative functions within the organization that the funds outsource to others and any exercise of authority issues in that area. Some aspects of this work represented a follow-up on IAF's earlier report on membership procedures, published in 2006.⁴ In conducting this analysis, we engaged the assistance of consultants from the auditing firm KPMG.

The analysis indicated that a clear distinction had been drawn between the activities of the unemployment insurance funds and those of the trade unions or stakeholder organizations. The funds stated for example that they had made changes in membership procedures and that every unemployment insurance fund now has a separate bank account. Collaboration still exists between the unemployment insurance funds and trade unions and stakeholder organizations.

In the report, we point out a small number of areas in which collaboration could include the exercise of authority. We also highlighted the fact that one unemployment insurance fund operated a procedure that failed to adhere to statutory rules on membership. Members who were in the trade union in fact had twice as long to pay their membership fee before the fund took a decision as to terminate membership on the basis of non-payment.

The report confirms that many of the problems that had existed in issues relating to the exercise of authority by the funds had been remedied. However, it is our view that there is reason to re-examine the aspects of the collaboration between unemployment insurance funds and trade unions or stakeholder organizations

⁴ Arbetslöshetskassornas medlemshantering (2006:13) (Unemployment insurance funds' membership procedures).

that may involve the exercise of authority. The result of this analysis will thus represent a framework for future supervisory measures regarding the exercise of authority at the funds.

We obtained a picture of the situation at the unemployment insurance funds in this area. This also provided us with information on any risks, in the procedures for the unemployment insurance system, that will form the basis of our work going forward. We also consider that this should result in the unemployment insurance funds reviewing what might be, or already are, inadequate procedures, and, where necessary, taking action. In the long run, this will lead to more legal certainty in the administration of the unemployment insurance system for the individual.

The audit took 1,549 hours to complete and cost SEK 1,080 th.

Ekonomigranskning 2014 (2014:33) (Financial audit)

As in previous years, IAF also audited the annual reports of the unemployment insurance funds. The audit referred to the 2013 financial year and comprised all 29 unemployment insurance funds⁵ operating during that year. The audit was conducted on the basis of the conditions stated in IAF's regulations on unemployment insurance funds (IAFFS 2014:1). It found that the funds had largely complied with the regulations in preparing their annual reports. In cases where we pointed out shortcomings, these were with some exceptions few – and minor – deviations per fund. We also audited the annual reports in order to gain an up-to-date picture of the financial situation of the particular fund. It emerged from the annual reports audited that the funds were, with one or two exceptions, financially sound at year-end 2013. In some cases, very sound.

For the 2013 financial year, 21 unemployment insurance funds reported a deficit and eight a surplus. Despite the deficits for the financial year and the fact that the funds' capital reserves had as a result declined, IAF was able to establish that overall capital reserves remained at a high level.

The audit indicated that administration costs spread over the number of members of the funds again varied from fund to fund. There may be several reasons for the variations among the funds – for example, the level of unemployment among a fund's may be a factor. The differences were particularly clear, however, where funds that were equal in size in terms of membership numbers showed large differences in administration costs.

⁵ The Pharmacy Employees' Unemployment Insurance Fund closed for business as of 1 January 2014.

This was the result of a merger with the Union's Unemployment Insurance Fund.

Normally, IAF does not see the results of its annual report audit until in the next annual report. However, eight funds have already notified us that they have taken measures so that the deviations identified will not be repeated.

The audit took 1,604 hours to complete and cost SEK 1,118 th.

3.1.2 Advise objections or issue official orders to an unemployment insurance fund

Under Article 91 of the Swedish Unemployment Insurance Funds Act (1997:239), IAF is entitled to notify any cautions relating to the activities of an unemployment insurance fund that the Board thinks fit.

The purpose of cautions is to make it clear to a fund that IAF has observed a shortcoming in the organization that needs to be remedied. The outcome should be that the fund undertakes appropriate measures and complies with the regulations.

In the course of its supervision during the year, IAF notified one objection regarding the activities of unemployment insurance funds. This activity took 64 hours to complete and cost a total of SEK 44 th.

Table 5: Operational sector Supervision: No. of activities, no. of hours and cost (SEK th.) for Notifying objections, official order or decision on withdrawal of government grant to an unemployment insurance fund, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Advising objections, issuing official orders or deciding on withdrawal of government grant	1	64	44	5	15	9	7	68	43

3.1.3 Decisions on ordering repayment of government grant

IAF is required, under Article 94 d of the Swedish Unemployment Insurance Funds Act (1997:239), to order repayment of a government grant from an unemployment insurance fund if during an inspection IAF finds that the conditions for liability for repayment under Articles 94–94 c are satisfied. The purpose of the repayment requirement is to enforce the funds to repay government grants they may have received without being so entitled, or if the amount they have received is too high. The desired outcome long term is greater compliance with regulations on the part of the unemployment insurance funds.

The activities within the scope of this function reported by IAF for 2014 consisted of the decisions taken by IAF during the year to require repayment.

In 2014, IAF took six decisions on ordering repayment of government grants. This was an increase on the number in 2013, presumably as a result of an amendment to the law effective on 1 September 2013, according to which we are now required to order repayment of government grants if the conditions are met.

This activity took 164 hours to complete and cost a total of SEK 115 th.

Table 6: Operational sector Supervision: No. of activities, no. of hours and cost (SEK th.) for Decisions on ordering repayment of government grant, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Decisions on ordering repayment of government grant	6	164	115	3	158	98	3	83	52

3.1.4 Assessment

We find that the observations that we notified in 2014 were well justified as regards circumstances posing a risk in procedures for the unemployment insurance system on the part of the unemployment insurance funds and the Employment Service. By objectively and systematically highlighting such circumstances during rules-based auditing, we create the conditions for improvements in the procedures for the unemployment insurance system at the unemployment insurance funds and the Employment Service, and for increasing legal certainty and equal treatment of claimants in the processing of benefit - cases. At the same time, this facilitates the readjustment to work and thus the role of the insurance as readjustment insurance.

3.2 Operational sector Following-Up

The government has instructed IAF to monitor developments in the field of - unemployment insurance and to take initiatives to any actions that such monitoring gives rise to. We do this, for example, by analyzing the routines of the unemployment insurance funds and the Employment Service and by compiling and analyzing statistics in the area. IAF can also be commissioned by the government to investigate various specific issues in connection with unemployment insurance.

During 2014, analysis assignments included a number in connection with implementation of the new rules in unemployment insurance that were enacted on 1 September 2013. This analysis provided valuable information as to how the rules were being implemented both at the Employment Service and the unemployment insurance funds, and formed the basis of planning of new

assignments in IAF's 2015 programme of operations to ensure a legally certain and efficient provision of unemployment insurance.

In the following section, we present a selection of the activities in 2014 in the Operational sector Following-Up. These activities took 22,592 hours to complete and cost a total of SEK 15,756 th.

Table 7: Operational sector Following-Up: No. of hours and cost (SEK th), 2012–2014 period.

	2014	SEK th.	2013	SEK th.	2012	SEK th.
	Hours	Cost	Hours	Cost	Hours	Cost
Following-Up	22,592	15,756	6,743	4,168	12,389	7,793

3.2.1 Statistics and indicators

As part of IAF's work in monitoring developments in unemployment insurance, the Board regularly publishes statistics and indicators for in-house and external consumption.⁶ In view of the wide differences in the unemployment insurance funds' processing times for notifications of disputed right to benefit, we decided in autumn 2014 to publish processing times monthly.

In 2014, these activities took 377 hours to complete and cost a total of SEK 263 th.

Table 8: Operational sector Following-Up: No. of activities, no. of hours and cost (SEK th.) for Statistics and indicators, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Statistics and indicators	377	263		194	120		185	117	
<i>Web-based statistics</i>	12	132	92	12	194	120	12	111	70
<i>Indicators</i>	1	245	171	0	0	0	1	74	47

⁶ Web-Based Statistics was entitled Membership Development in past years. IAF is changing the title since, as of 2013, the time reported will also include the production of other statistics for IAF's website.

3.2.2 Specialist investigations and analysis

In order to monitor developments in unemployment insurance, IAF regularly conducts a range of specialist investigations and analysis. The analysis provides valuable information on the unemployment insurance system.

Specialist investigations and analysis are initiated either by the government or IAF in accordance with the risk analysis model that we use.

In these assignments, we do not check whether the supervised bodies are abiding by the legally binding rules; instead we check whether there may be any risks in the way in which the unemployment insurance funds or the Employment Service apply the unemployment insurance system.

While we are completing our final report on an investigation or analysis, the supervised body has the opportunity to check the factual content and make comments.

In cases where we have identified that the supervised body may need to take actions, we can require an account of such actions. The account is to include a description of the actions the supervised body has taken or intends to take. When a supervised body has stated that it will be taking actions, we may subsequently check whether any such action has been taken. We also follow-up our analysis assignments to determine what effect they have had over time.

The reports completed during 2014 in this area represent IAF's activities in the - sector. In all, 19 specialist investigations and analyses were completed in 2014. These activities took 22,214 hours to complete and cost a total of SEK 15,493 th.

A list of all reports for 2014 in the area is presented in section 6 and is also available on the IAF website.

Table 9: Operational sector Following-Up: No. of activities, no. of hours and cost (SEK th.) for Specialist investigations and analysis, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Specialist investigations/analysis	19	22,214	15,493	12	6,549	4,048	14	11,712	7,367

Processing times for payment of unemployment insurance benefit 2013 (2014:5)

IAF provided an account of the unemployment insurance funds' processing time for the full year of 2013 in a report early this year. The same report included the monthly trend for processing times from January 2011 to December 2013. When the rules changes were introduced on 1 September 2013, we also compared the processing times before and after the changes. However, it should be noted that

as yet it is too early to gauge differences in processing times since September, as there is a risk of distortion in the findings due to the time lag.

The processing time is the number of weeks elapsing from the first week in which a jobseeker has registered as being unemployed on his/her unemployment benefit card until the week in which he/she receives his or her first payment of unemployment benefit. In general, processing times were relatively constant in the 2011-2013 period, for both income-related and basic-amount benefits. At the time of writing the report, it was not possible either to discern any difference once the rule changes had been introduced in September 2013, neither for income-related nor basic-amount benefit.

However, the processing times for income-related benefit varied sharply from one unemployment insurance fund to another in 2013. The unemployment insurance funds with the longest processing times reported a mean time of 8–11 weeks, compared to the 5–6 weeks of the majority of funds.

Processing times for basic-amount cases in 2013 were longer than for income-related benefit. The mean time was 7-12 weeks at the various unemployment insurance funds. At the Alfa Unemployment Insurance Fund, which accounts for nearly half of all basic benefit cases, the mean time was 8 weeks. It was the same unemployment insurance funds that stood out with the longest and shortest processing times for basic-amount as for income-related benefit.

IAF has been regularly commissioned by the government to present a report on processing times. If unemployment insurance is to work as readjustment insurance, processing times need to be as short as possible. Even if the unemployment insurance funds are not under a duty to comply with Swedish public administration law, IAF takes the view that cases should be processed promptly. By comparing the processing times of the funds, IAF can tell if a fund's processing time is rising, and can investigate why. The funds also have an interest in the details being published as this gives them an opportunity to compare themselves with other unemployment insurance funds (benchmarking).

In addition to this report to the government, we published the funds' processing times on the IAF website monthly. The overall effect is to make the processing times transparent to benefit recipients. On the basis of this information, they can make a conscious choice as to whether to change to a fund showing shorter processing times. The information also makes clear what an "average" processing time is.

The analysis took 148 hours to complete and cost SEK 103 th.

Employment Service's notifications of disputed right to unemployment benefit made in 2013 and the first quarter of 2014 (2014:21)

The purpose of this report was to account for and analyze the Employment Service's notifications of disputed right to unemployment benefit in the period

January 2013-March 2014. This was a government assignment and was included in IAF's appropriation directions for the 2014 budget year.

On 1 September 2013, a number of rule changes were implemented, affecting the control function for unemployment insurance in various ways. For example, deregistration was removed as requiring notification and replaced by new reasons. In addition, activity reports were introduced requiring jobseekers to provide monthly accounts of the actions they have taken to find employment.

Both the number and proportion (number per 1,000 jobseekers) of notifications rose sharply between August and September 2013, then increased further between September and October 2013. In September, jobseekers had not yet started to submit activity reports and as a result the Employment Service was not able to make notifications in this respect. In October, the Employment Service made nearly 72,000 notifications (380 per 1,000 jobseekers) and in March 2014 just over 52,500 (258 per 1,000).

There are several possible explanations for the increase in the total number of - notifications. One is that, following the rule changes, many notifications refer to cases where previously the person deregistered. The rule changes also led to changes in several of the conditions applying to employment service personnel when they are to make notification, in that the Employment Service implemented a series of actions in and changes to its system support, internal control documents etc.

IAF compared the number of notifications and deregistrations under the former regulations with notifications under the new regulations (notifications made because the jobseeker had not submitted his/her activity report were not counted). The results showed that the employment service personnel were still not fully adhering to the regulations and thus were not making all the notifications they should.

Between October and November, a clear reduction took place in both number and proportion of notifications. The reduction was for the most part attributable to notifications made when the jobseeker had not submitted his/her activity report in time. It is reasonable to assume that the notifications submitted drew the jobseekers' attention to the attitude that was expected of them, and that they changed their behaviour.

As of October 2013, all reasons for notification were at the employment service personnel's disposal, and from the beginning of that month the most common reason was that the jobseeker had not submitted his/her activity report in time. In March 2014, the proportion of such notifications was 59 percent. The second most common reason for a notification was that the jobseeker had not visited or contacted the Employment Service as agreed (19 percent in March).

In this report, IAF was able to describe some of the effects of the rule changes on 1 September 2013. We also highlighted areas that remain to be developed at the Employment Service and will be monitoring the outcomes in 2015.

The analysis took 610 hours to complete and cost SEK 426 th.

Employment Service's actions on the basis of the content of activity reports (2014:22)

In IAF's appropriation directions for 2014, we received two assignments that together were to analyze the entire process between when the Employment Service checks an activity report and makes a notification and when the unemployment insurance fund takes a decision. In the first assignment (2014:22), we identified notifications that had been made on the basis of the Employment Service's checking of activity reports. In the second assignment (2014:25), we then followed up these notifications at the unemployment insurance fund concerned. In this section, we report on the first of the two assignments. Our findings from the second assignment are reported under a separate heading.

The study focused on the measures taken by the Employment Service in response to the content of the activity reports handed in by jobseekers receiving unemployment benefit. We were also charged with reporting on the Employment Service's documentation on following-up on activity reports, the time taken by the Service to check the activity reports received and – where appropriate – to inform the unemployment insurance fund concerned.

The issues raised in the assignment were addressed using descriptive statistics and case analyses. We analyzed both activity reports that resulted in a notification from the Service and those that did not.

The results showed that the Service checked 60 percent of the activity reports within 7 days from when they were received and about 20 percent within 8-14 days. 87 percent of the notifications were sent on the same day that the Service had checked the activity report. In about half the notifications, the Service had not appended any supporting documentation. In some cases, the explanatory text on the notification did not make it clear why it had been sent.

There were inadequacies in the Service's documentation in that the majority of activity reports lacked documentation on all or several of the elements that every activity report received should include. Inadequate documentation and explanations may result in the unemployment insurance fund needing to request additional information, which can lead to longer processing times.

Inadequate documentation can also cause problems for individuals in obtaining information about their own case. This also makes it more difficult for the Employment Service to follow the progress of a case and for anyone other than the regular case officer at the Service to process the case. Further difficulties can also arise when a case has to be investigated by a higher authority. To IAF, inadequate documentation at the Service limits IAF's ability to exercise supervision over the processing of a case.

This analysis of the Service's work on activity reports indicated that in spring 2014, the Service commenced training initiatives intended to raise the quality of

case management, documentation and document management. It also developed various means of system support for activity reporting, including several automated functions.

The analysis took 2,647 hours to complete and cost SEK 1,846 th.

Unemployment insurance funds sanctions following notifications of disputed right to benefit (2014:23)

In this report, IAF presented an analysis of the unemployment insurance funds' sanctions in connection with the Employment Service's notifications of disputed right to unemployment benefit during the January 2013-March 2014 period. This was a government assignment and was included in IAF's appropriation directions for the 2014 budget year.

Under the changes in unemployment insurance introduced on 1 September 2013, the Employment Service is required to notify a disputed right to benefit to the unemployment insurance fund on more occasions than before. Now, a notification is for example to be made when applicants do not submit their activity report in time or if they fail to contact the Service as agreed.

Changes were also made to the system of sanctions and three sets of stepped sanctions were introduced. Under the new regulations, claimants failing to meet their jobseeking obligations receive a warning the first time this occurs. The sanctions are then stepped up if the behaviour is repeated during the benefit period. The second time it occurs, the jobseeker has his/her benefit stopped for 1 day, the third time for 5 days, the fourth time for 10 days and on the fifth occasion, the claimant loses the right to benefit until he/she has fulfilled a new employment condition. One intention of the changes was to increase job search activities on the part of the unemployed.

The number of notifications and the number of sanctions increased several times over after 1 September, the most common reasons being that jobseekers had not submitted their activity report in time or had not contacted the Employment Service as agreed. However, the number of sanctions did not rise by the same amount as the number of notifications, partly because today more notifications are being written off than previously.

The proportion of notifications being verified – the “verification percentage” – dropped sharply after 1 September, while the proportion of sanctions changed by considerably less. The principal reason for the fall in the verification percentage at the unemployment insurance funds was that a higher proportion of the notifications were made for claimants who did not receive benefit from their unemployment insurance fund. Another factor in the lower verification percentage was that many funds wrote off notifications received during the period in which a former notification was still being processed. However, IAF cannot rule out the possibility that notifications may have been written off for other reasons, such as

a high work load at the funds. Both the verification percentage and the proportion of sanctions varied from one fund to another.

The majority of the unemployment insurance funds reported a processing period of between 15 and 24 days for notifications that result in sanctions. This processing period may be regarded as reasonable in terms of the requirements of Swedish public administration law. However, the processing period at the Food Workers' Unemployment Insurance Fund, 3 days, was so short as to indicate that jobseekers had not been given the opportunity to respond to the notification. The long processing period at the Building Maintenance Workers' Unemployment Insurance Fund, 76 days, was also a problem in that there was a risk that the decision to refuse benefit could not be executed. In addition, the prolonged processing period allowed the individual scope for committing more offences without their being corrected via a sanction.

In this report, IAF was able to describe some of the effects of the rule changes on 1 September 2013. One effect arising from the report was that, following publication of the report, both Building Maintenance Workers' and Food Workers' Unemployment Insurance Funds showed processing times for notifications corresponding to the processing times of the other funds.

This indicates that the effect of the report, as far as the benefit recipients concerned, was to improve equal treatment. Benefit recipients will experience a more equal processing time for their notifications, irrespective of which unemployment insurance fund processes the notification.

One consequence of this report is that we have initiated new projects, including one to shed light on the differences from fund to fund that were identified in the report and another to describe the effects of the new regulations in greater detail.

The analysis took 943 hours to complete and cost SEK 657 th.

Analysis of decisions of the unemployment insurance funds after notification from the Employment Service (2014:25)

IAF's 2014 appropriation directions detailed two assignments that together were to analyze the entire process between when the Employment Service checks an activity report and makes a notification and when the unemployment insurance fund takes a decision. In the first assignment (2014:22), we identified notifications that had been made on the basis of the Employment Service's checking of activity reports. In the second assignment (2014:25), we then followed up these notifications at the unemployment insurance fund concerned. The intention was also to analyze how the funds judge whether a jobseeker may be regarded as actively seeking work or not, in view of notifications from the Employment Service.

In this section, we report on the second of the two assignments. Our findings from first are reported under a separate heading.

The case analysis of notifications and the interviews we conducted, indicated that the documentation sent by the Employment Service was in several cases not sufficient for the unemployment insurance funds to take a decision. There was a particular need for documentation from the Service when the reason for the notification was that the jobseeker was not actively seeking work. The analysis showed that the way the funds dealt with notifications differed in several ways.

- Most funds aggregated several notifications into one decision. The view taken by the funds differed with regard to what constitutes the action-corrective⁷ point at aggregation. Some funds viewed the communication as the action-corrective point, while others considered that it was the decision.
- The routines of the unemployment funds differed in terms of the date of decision regarding an action in relation to the date of the event referred to in the notification. Few cases arose in which the two dates coincided. The most common situation was that the funds had recorded the date of the decision to withhold benefit on the day after the date of the event on the notification.
- The date for an action differed when the reason for the notification was that the jobseeker had not been actively seeking work and this had been indicated by the activity report. It emerged that the fund had recorded the date of the decision on an action on the day after the date of the event on the notification, but also that the date of the decision was the first day after the month to which the activity report referred.

IAF concluded that differences in application were not satisfactory and that there is cause to consider whether the regulations adequately support consistent application of the new regulations.

The analysis of the unemployment insurance funds demonstrated how each fund dealt with notifications after the changes to the regulations. This may result in benefit recipients being treated equally to a greater extent.

The analysis took 2,506 hours to complete and cost SEK 1,748 th.

Unemployment insurance funds' aggregation of periods in accordance with EC Regulation No. 883/2004 (2014:26)

Individuals who become unemployed in one EU country, EEA country or Switzerland, may claim employment that they may have had in another such country when applying for unemployment benefit in accordance with Article 61.1 in EU Regulation No. 883/2004. In accordance with its appropriation directions for

⁷ "Action-corrective" means that the job-seeker must have an opportunity to have a action changed that does not accord with the conditions of the insurance.

2014, IAF was to analyze how the unemployment insurance funds implement this regulation.

The analysis showed that the funds applied aggregation in the main in accordance with Article 61.1 in the EU Regulation. The claimants who had earned insurance and employment periods in another EU country, EEA country or Switzerland were able to claim such periods when applying for benefit in Sweden. The analysis also proved that the funds were applying generally accepted Swedish legal practice. It emerged, for example, that membership of a Swedish unemployment insurance fund entitled the person to an income-related benefit during a period of uninsured unemployment in another EU country, EEA country or Switzerland.

As regards the aggregation of insurance periods to meet the condition of membership, the funds used the aggregation to the advantage of the claimants in certain respects. It is possible to draw that conclusion because certain claimants had been granted income-related benefit despite interruptions of up to 33 days in insurance cover.

The report also showed that the percentage of claimants awarded the basic amount was higher for those who had worked in another EU country, EEA country or Switzerland during the reference period, than for all other benefit recipients.

When the funds applied the regulations on aggregation, they did so generally in a similar way. However, in the report some areas emerged where the funds could achieve an even higher degree of equal treatment.

The audit took 1,483 hours to complete and cost SEK 1,034 th.

Preparatory memorandum on the exercise of authority, internal direction and control and treatment and transfer of personal data at the unemployment insurance funds

IAF was instructed by the Swedish Parliamentary Social Insurance Committee to draw up a preparatory memorandum on rules on the exercise of authority, internal direction and control and treatment and transfer of personal data at the unemployment insurance funds. IAF was also instructed to analyze the need for any statutory amendments regarding the unemployment insurance funds against the background of the comparisons.

In our preparatory memorandum, we propose that a legal rule corresponding to the standard set forth in the Swedish public administration law should be introduced governing how the unemployment insurance funds should deal with cases concerned with unemployment insurance benefit and membership. There is no legal rule governing processing, processing periods, verbal processing, disqualification, communication and how decisions are to be arrived at and explained.

We also propose that, since the funds exercise authority as a public body, they must have fit-for-purpose administrative and control systems in place. Consideration should therefore be paid to statutory regulation of provisions for systems of internal direction and control. In two earlier reports, 2009:15 and 2010:24, IAF has concluded that statutory regulation of this kind should be considered.

This activity took in all 469 hours to complete and cost SEK 327 th.

3.2.3 Assessment

IAF considers that in 2014 we performed our task of monitoring developments in unemployment insurance and identifying risks in the activities of the supervised bodies efficiently and at a high level of quality. We further conclude that our reporting contributed to a satisfactory description of the area of unemployment insurance. The reports that IAF delivered in line with the mandate stated in our appropriation directions were presented on schedule and, in our view, meet the mandating authority's requirements. Furthermore, the unemployment insurance funds have stated that they benefit from the statistics that IAF publishes on our website.

3.3 Operational sector Clarifying Regulations

IAF's work plays a part in clarifying the regulations on unemployment insurance by acting for the Swedish government in court, issuing regulations and advising the government that laws or ordinances need to be amended.

In this section, we describe the activities completed in 2014 in the operating sector Clarifying Regulations. These activities took 1,842 hours to complete and cost a total of SEK 1,285 th.

Table 10: Operational sector Clarifying Regulations No. of hours and cost (SEK th) 2012–2014 period.

	2014		2013		2012	
	Hours	SEK th. Cost	Hours	SEK th. Cost	Hours	SEK th. Cost
Clarifying Regulations	1,842	1,285	1,102	682	7,326	4,609

3.3.1 Prescriptive activities

To clarify the system of regulations, IAF is in certain areas authorized to issue legally binding regulations that describe in more detail how the unemployment insurance funds and the Employment Service are to implement and execute certain provisions in the laws and ordinances on the unemployment insurance system and unemployment insurance funds.

In 2014, IAF issued 7 regulations, a considerable increase over the number in 2013. The majority of the regulations issued in 2014 arose through amendments to laws that entered into force on 1 September 2013 and 1 January 2014.

The purpose of the regulations was to supplement the legislation in order to simplify implementation by the unemployment insurance funds. The outcome should be a clear system of regulation and consistent implementation. This activity took in all 1,014 hours to complete and cost SEK 707 th.

Table 11: Operational sector Clarifying Regulations No. of activities, no. of hours and cost (SEK th.) for Prescriptive activities, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th. Cost	Number	Hours	SEK th. Cost	Number	Hours	SEK th. Cost
Prescriptive activities	7	1,014	707	1	326	202	2	6,468	4,069

3.3.2 Representing the government in court

IAF represents the government in court in cases relating unemployment insurance benefits and membership of unemployment insurance funds. This is done in order to elicit indicative court decisions. By acting on behalf of the government, we can clear up areas of uncertainty in implementation of the law and create a clear system of regulation that promotes consistent application of the law.

During 2014, we represented the government as a party in court in 14 new cases, and brought a total of 20 cases to a conclusion.

Furthermore, in our capacity of expert authority on unemployment insurance, we provided responses to consultation requests from courts. In reply to consultation requests received, we delivered nine statements to courts.

This activity took 820 hours to complete and cost SEK 572 th.

Table 12: Operational sector Clarifying Regulations No. of activities, no. of hours and cost (SEK th.) for Representing the government in court, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Represent the government in court	29	820	572	25	776	480	25	858	540
<i>Acting for the government in court</i>	20	453	316	18	429	265	12	487	306
<i>Responding to consultation requests from courts</i>	9	367	256	7	347	215	13	371	233

3.3.3 Advising the government that laws or statutes need to be amended

In order to help clarify regulations, IAF can also advise the government that laws or ordinances need to be amended. This happened on two occasions in 2014.

In our budget documentation for the 2015-2017 period, we proposed that the unemployment insurance funds, via amendment to Article 5 of the Swedish Ordinance (1997:836) on unemployment insurance funds, should be placed under a duty to provide further information of material importance to IAF's ability to fulfil its role as a public authority. We also proposed that we could link a financial penalty with an official order in accordance with Article 91, subsection 2 of the Swedish Unemployment Insurance Funds Act (1997:239), and could also order that any such decision to impose a financial penalty should apply with immediate effect.

In a special petition to the government in 2014, we also proposed that provisions should be included in Article 13 of the Swedish Unemployment Insurance Act

1997:238) to the effect that time when a claimant receives benefit in the form of pay guarantee, holiday pay or paid leave should be equated with gainful employment, and not give entitlement to unemployment insurance benefit. We also proposed that in Article 39 in the Swedish Unemployment Insurance Act a provision should be inserted to the effect that the unemployment insurance funds should during consideration of the right to benefit and extra work take a separate decision on subsidiary occupation, based on documentation that the claimant is to present to the unemployment insurance fund.

The time spent on this activity is reported in the section Operational sector Following-Up.

3.4 Operational sector Administration:

Within the scope of our mandate, IAF performs a number of administrative tasks. These follow from our remit, appropriation directions, the Swedish Unemployment Insurance Act (1997:238) and the Swedish Unemployment Insurance Funds Act (1997:239).

In the following section, we summarize our activities in the Operational sector Administration in 2014. These activities took 9,633 hours to complete and cost a total of SEK 6,718 th.

Table 13: Operational sector Administration: No. of hours and cost (SEK th) 2012–2014 period.

	2014	SEK th.	2013	SEK th.	2012	SEK th.
	Hours	Cost	Hours	Cost	Hours	Cost
Administration	9,633	6,718	9,757	6,032	6,364	4,003

3.4.1 Remittance of and forecasts for financing and unemployment insurance fees

Remittance of financing and unemployment insurance charges

IAF has certain tasks regarding the processing of financing fees. Under Article 11 of the Ordinance (1997:836) concerning unemployment insurance funds, IAF is charged with providing information on the size of the fees to be paid by each unemployment insurance fund to the government. Against that background, we collect statistical data from each fund and the Employment Service. On the basis of the data collected, we calculate the size of fees to the individual unemployment insurance funds.

One function in this category consists of collecting monthly statistical information for each fund, calculating the fee, informing the fund of the fee calculated and verifying whether the fund concerned has paid in the fee set.

In 2014, this category of activities comprised 336 such assignments, which took 175 hours to complete and cost SEK 122 th.

Table 14: Operational sector Administration: No. of activities, no. of hours and cost (SEK th.) for Remittance of financing and unemployment insurance fees, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Remittance of financing and unemployment insurance charges	336	175	122	348	361	223	361	348	219

Forecasts for financing fees

On four occasions during 2014, IAF presented forecasts for financing fees to the Swedish National Financial Management Authority. Our activities in this area consisted of these forecasts. The forecasts were based on historical data and statistical information from the Employment Service, which were weighed up using a mathematical model.

These four forecasts took 37 hours to complete and cost SEK 26 th.

Table 15: Operational sector Administration: No. of activities, no. of hours and cost (SEK th.) for forecasts for financing and unemployment fees, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Forecasts for financing and unemployment insurance fees	4	37	26	4	28	17	4	36	23

3.4.2 Managing and developing databases

IAF manages two individual databases: ASTAT and Underrättelsedatabasen (Intelligence Database). In addition, we manage Statistikdatabasen (Statistics Database) on the IAF website as well as the membership application *Portal for unemployment insurance funds*. The information held in these databases helps us fulfil our task of monitoring developments in unemployment insurance.

Provision of statistics for external consumption

One administrative task within the scope of managing IAF's databases is to provide data on request and produce statistical information.

In 2014, we provided data to and produced statistical data for external stakeholders such as the Ministry of Employment, the Swedish National Financial Management Authority, Statistics Sweden, the Employment Service and the Swedish Federation of Unemployment Insurance Funds.

We provided data or produced statistical information for external stakeholders on 42 occasions. IAF's activities in this area took 489 hours to complete and cost a total of SEK 341 th. The statistical requests received vary in complexity. In 2014, we spent less time on producing statistical information from the databases than last year. This was because the statistical requests received in 2014 were simpler than in the preceding year.

Table 16: Operational sector Administration: No. of activities, no. of hours and cost (SEK th.) for Managing and developing databases, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Managing and developing databases		489	341		685	423		543	342
<i>Provision of statistics for external consumption</i>	42	489	341	39	685	423	23	243	153
<i>Updating of Statistics Database</i>	0	0	0	0	0	0	1	300	189

3.4.3 Issue of certificates for unemployment insurance benefits abroad

IAF issues unemployment insurance certificates to individuals who satisfy the conditions for seeking work in another EU country, EEA country or Switzerland with retained right to unemployment benefits from Sweden (Article 48 of the Swedish Unemployment Insurance Act (1997:238)). This right complies with the European Parliament's and the Council's Regulations (EC) 883/2004 and 987/2009 and the Council's Regulations (EEC) 1408/71 and 574/72, which coordinate the social security systems in Europe.

IAF also issues U2 certificates to EU citizens satisfying the conditions for seeking work in another EU country, EA country or Switzerland with retained right to receive unemployment insurance benefit from Sweden (EU Regulation 883/2004 and its Implementing Regulation 987/2009). Certain exemptions are allowed for citizens of "third countries". The regulations provide, for example, for direct payment of unemployment benefit from Swedish unemployment insurance funds to individuals seeking work in another Member State via U2 certificates.

In 2014, we received in all 368 applications for a U2 certificate or E 303 certificate for seeking work in another EU country, EEA country or Switzerland with retained right to Swedish unemployment benefit. All applications were for a U2 certificate.

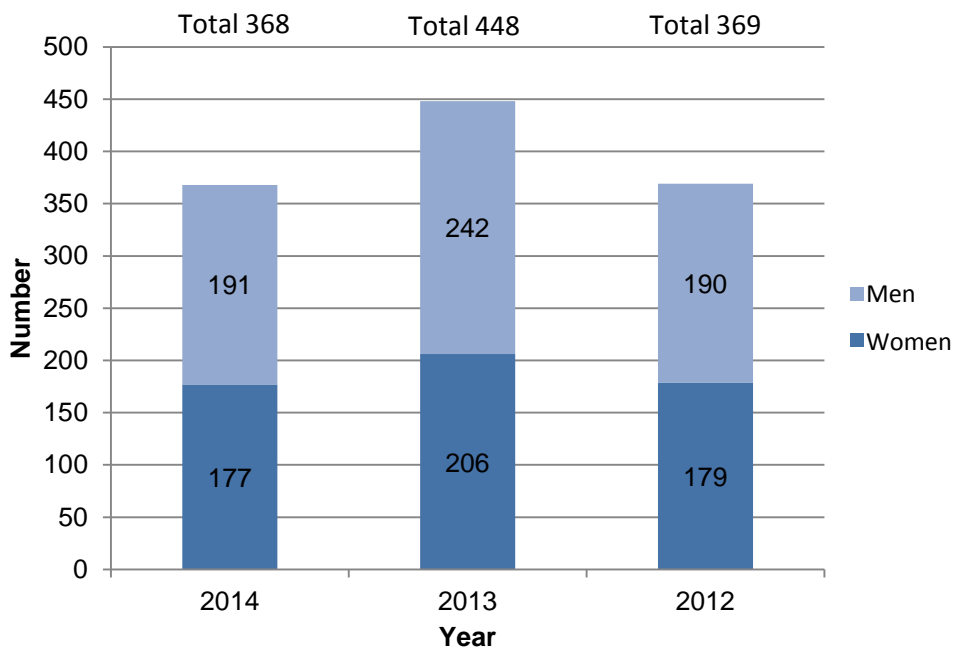
We issued a total of 264 U2 certificates during the year. Most certificates were issued for those seeking work in the UK (19 percent), Norway (15 percent) and Spain (15 percent).

16 decisions to reject an application for a U2 certificate were appealed against. Of the decisions appealed against, we changed four and granted certificates on the basis of new information relating to the case received after the basic decision. One appeal was rejected on the ground that it had been received too late. The remaining 11 decisions to reject the application were tested at the Administrative Court in Linköping.

In 2014, the number of applications declined, but the time spent on processing the applications increased. The reason was that new employees were recruited to this function during 2014.

The activity took in all 1,113 hours to complete and cost SEK 776 th.

Chart 1: Number of applications for U2 certificates for seeking work in other countries with retained Swedish unemployment benefit, by gender – 2012–2014.



Source: IAF's register

Table 17: Operational sector Administration: No. of activities, no. of hours and cost (SEK th.) for Issue of certificates for export of unemployment insurance cover, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Issuing certificates	264	1,113	776	330	969	599	264	803	505
U2	264			330			251		
E 303	0			0			13		

3.4.4 Reimbursement of unemployment benefits

On 1 May 2010, EU Regulation no. 883/2004 and Implementation Regulation no. 987/2009 entered into force. Section IV of Implementation Regulation no. 987/2009 includes financial provisions. These include a special rule (Article 70) for the unemployment sector, regarding repayment of employment benefits for the unemployed in accordance with Article 65 of the Basic Regulation.

The effect of the provisions, in brief, is that the competent institution in the former country of employment shall reimburse the entire amount paid out to the unemployed person for the first three or five months to the competent institution in the country of residence. The claims are to be submitted and paid via the liaison and contact organization in the Member States concerned. The Swedish Unemployment Insurance Board (IAF) is the liaison and contact organization in Sweden regarding the provision laid down in Article 70.

Information on reimbursements between the competent institutions in the Member States will until further notice be provided using an "SED" form (structured electronic document) on paper.

In 2014, we processed reimbursements for 1,360 individuals. These activities took 1,620 hours to complete and cost a total of SEK 1,130 th.

The EEA countries and Switzerland have also signed up to the regulation.

Table 18: Operational sector Administration: No. of activities, no. of hours and cost (SEK th.) for Reimbursement of unemployment benefits, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Reimbursement of unemployment benefits	1,360	1,620	1,130	1,485	2,036	1,259	1,747	1,403	883

3.4.5 Keeping a register of the unemployment insurance funds

IAF is required to keep a register of the unemployment insurance funds (Article 7 of the Swedish Unemployment Insurance Funds Act (1997:239)). The activities performed within the scope of this function consisted of updates made to the register of unemployment insurance funds.

The reason why the number of cases was lower than 2013 is that the number of unemployment insurance funds declined from 29 to 28 in the 2012-2014 period. Nevertheless, the number of hours and the cost for these activities are rising. The variations are too slight for IAF to be able to report a cause.

In 2014, 13 amendments were made to articles of association and 51 other amendments to the register. This activity took 674 hours to complete and cost SEK 470 th.

Table 19: Operational sector Administration: No. of activities, no. of hours and cost (SEK th.) for Keeping a register of the unemployment insurance funds, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Keeping a register of the unemployment insurance funds	64	674	470	49	376	232	52	187	117
Amendments to articles of association	13			5			10		
Other amendments	51			44			42		

3.4.6 Approving membership fees

Any decision regarding membership fees by an unemployment insurance fund must be submitted to IAF for approval (Article 43 of the Swedish Unemployment Insurance Funds Act (1997:239)). The activities performed within the scope of this function consisted of the approvals that we issued during 2014.

In 2014, we decided on seven cases concerning a request for change in membership fee, approving six. This activity took 112 hours to complete and cost a total of SEK 78 th.

The reason why IAF decided on fewer membership fee cases in 2014 than in 2013 is that the unemployment insurance fee⁸ was abolished with effect from 1 January 2014. As a result of the abolition, the unemployment insurance funds have needed to apply for approval of any new membership fee since 1 January

⁸ Under transitional rules, the funds were entitled to adjust the size of the fees concerning the period prior to 1 January throughout 2014. See SFS 2013:936.

2014. Membership fees were also changed more often before 1 January 2014 since the size of the fee could cause changes in the costs of the funds to a greater extent during the year.

Table 20: Operational sector Administration: No. of activities, no. of hours and cost (SEK th.) for approving membership fees, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Approving membership charges	6	112	78	35	270	167	17	179	113

3.4.7 Handling damage/loss cases

The Chancellor of Justice (JK) has delegated to IAF the task of handling damage/loss claims by individuals against the government, when such individuals consider that their unemployment insurance fund caused them damage or loss, for example by inaccurate information or incorrect procedure in cases relating to the exercise of authority. Claims for damage/loss arising from a decision, or from failure to take a decision, are handled by JK, although in such cases JK normally requests IAF to state its opinion on the matter.

This category of activity consists of handling damage/loss cases. In 2014, IAF settled 34 damage/loss cases by decisions or statements of opinion to JK; these activities took 1,663 hours to complete and cost a total of SEK 1,160 th.

The number of cases settled was slightly lower than in the preceding year. However, more time was required on the basis that the cases were to some degree more complex and also because there was a new personnel situation at the unit. Where IAF's decision was to approve the claim for damage/loss, one effect was that the individual was indemnified and another was that the decisions acquired an action-determinative effect at the unemployment insurance funds

Through handling the damage/loss cases, we gained knowledge of the following.

A number of jobseekers have, as a result of incorrect information from certain unemployment insurance funds regarding the number of remaining days of benefit in a benefit period or regarding whether they have fulfilled a new employment condition, totally lost their means of support over a period of time because a "gap" had arisen between the last day of benefit in their benefit period and when the individual registered for the job and development guarantee.

Table 21: Operational sector Administration: No. of activities, no. of hours and cost (SEK th.) for damage/loss cases, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th.	Number	Hours	SEK th.	Number	Hours	SEK th.
Damage/loss cases	34	1,663	1,160	40	910	563	46	1,141	718

3.4.8 Liaison and contact

IAF is Sweden's liaison and contact organization for unemployment insurance in the European Union, which involves for example facilitating good contacts with counterpart authorities in other Member States. In 2014, we initiated a meeting to share information and experiences with our Estonian counterpart in Tallinn. During the year, we also collaborated with public authorities in the field of unemployment insurance in the Nordic countries via ongoing contacts and meetings. In October, a member of staff made a study visit to the EU-funded project that Sweden is conducting in Macedonia.

In our liaison and contact role, IAF is working on solving problems in interpreting EU regulations. Disputes as to interpretation can, for example, affect reimbursement of unemployment benefit paid between countries.

In 2014, a number of IAF personnel participated as experts in discussions with other EU Member States regarding implementation of EU Regulation no. 883/2004 and Implementation Regulation 987/2009.

During the year, we took initiatives aimed at establishing channels of contact with the Employment Service, the Swedish Federation of Unemployment Insurance Funds and Försäkringskassan for the process of developing an electronic exchange of information (EESSI) between the EU's Member States. In addition, IAF personnel took part in the Nordic conference on EESSI held in Helsinki in November and participated in the Administrative Commission's ad hoc group on the production of structured electronic documents (SEDs) in the field of unemployment insurance.

IAF's role as liaison and contact body is helping in bringing about a more uniform application of the EU-law based regulations at the unemployment insurance funds.

These activities took 2,675 hours to complete and cost a total of SEK 1,865 th.

Table 22: Operational sector Administration: No. of hours and cost (SEK th.), role of liaison and contact, 2012–2014 period

	2014		2013		2012	
	Hours	SEK th. Cost	Hours	SEK th. Cost	Hours	SEK th. Cost
Liaison and contact	2,675	1,865	1,805	1,116	1,249	786

3.4.9 Administration of IAF's code of regulations

IAF posts three codes of regulations on its website detailing the rules that apply to the unemployment insurance system. One of the codes deals with the Swedish Unemployment Insurance Act, the second refers to the Swedish Unemployment Insurance Funds Act and the third describes international regulations. The last-mentioned code of regulations addresses issues relating to EU Regulation No. 883/2004 on the Coordination of Social Security Systems.

The codes are updated at least four times a year and are intended to serve as a tool in the work of IAF members in their supervisory role. The codes are published on IAF's website so that anyone interested can acquaint themselves with them, a facility that favours equal treatment.

The updates took 239 hours to complete and cost SEK 166 th. The number of hours spent in 2014 was lower than in previous years. This was because the rule changes in 2014 required relatively simple updates for the code of regulations.

Table 23: Operational sector Administration: No. of activities, no. of hours and cost (SEK th.) for Administration of IAF code of regulations, 2012–2014 period

	2014			2013			2012		
	Number	Hours	SEK th. Cost	Number	Hours	SEK th. Cost	Number	Hours	SEK th. Cost
Administration of IAF's code of regulations	4	239	166	4	478	296	4	475	299

3.4.10 Responding to consultation requests from the government and other authorities

During the year, IAF responded to consultation requests from courts and other authorities. These assignments were performed within the operational sectors Administration and Clarifying Regulations. IAF delivered a consultation response,

for example, regarding the right of pensioners and elected representatives to benefit in the unemployment insurance system (SOU 2013:64), A2013/3986/A.

In 2014, we provided 7 consultation responses to the government and other authorities. The consultation responses took 837 hours to complete and cost SEK 584 th.

Table 24: Operational sector Administration: No. of activities, no. of hours and cost (SEK th.) for Responding to consultation requests from JO (the Swedish Ombudsman), the government and other authorities in 2013-2014⁹.

	2014			2013		
	Number	Hours	SEK th. Cost	Number	Hours	SEK th. Cost
Responding to consultation requests from JO, the government and other authorities	7	837	584	20	1,839	1,137

3.5 Basis for calculations of costs

IAF has calculated the costs of services completed during the year on the basis of an average hourly fee and time spent. The time spent is based on IAF's time accounting data. The managers responsible have conducted a dialogue and follow-ups on the time spent on an individual level, to quality-assure the time reported.

Estimated hourly fee for activities

To calculate the average hourly fee, the costs of the organization are divided by the hours actually worked at IAF, including hours worked by external consultants. The hours actually worked are calculated as total full-time hours worked annually for all employees, ¹⁰multiplied by 0.75 to exclude holidays and other time off. ¹¹

Year-on-year time comparisons

The reporting of results by Swedish public authorities must include time series so that results from the past year can be compared with corresponding data from the two preceding years (Swedish National Financial Management Authority's regulations in Section 3, Article 1 of the Swedish Ordinance on annual accounts and budget documentation (2000:605)).

⁹ There is no series for comparison for 2012, as time-accounting for the activity did not begin until 2013.

¹⁰ Data from Statens servicecenter (Government Service Centre)

¹¹ (114,324 hours*0.75) = 85,743 hours.

Average hourly fee: 60,188,000/ (85,743 + 558 consultant hours) = SEK 697.42

The make-up of IAF's assignments varies from year to year as regards the focus and scope of its operational sectors. An activity may extend over several years before a report is presented. This should be borne in mind when comparing time spent from one year to another.

3.6 Expense and revenue, by operational sector

Swedish public authorities are to classify their revenue and expense according to the particular organization's classification of operations (Swedish Ordinance on annual accounts and budget documentation (2000:605)).

The number of full-time equivalents was allocated according to time worked on completed activities in the respective operational areas.¹²

Amounts collected and transfers are accounted for under Administration, as they fall within this operational sector organizationally.

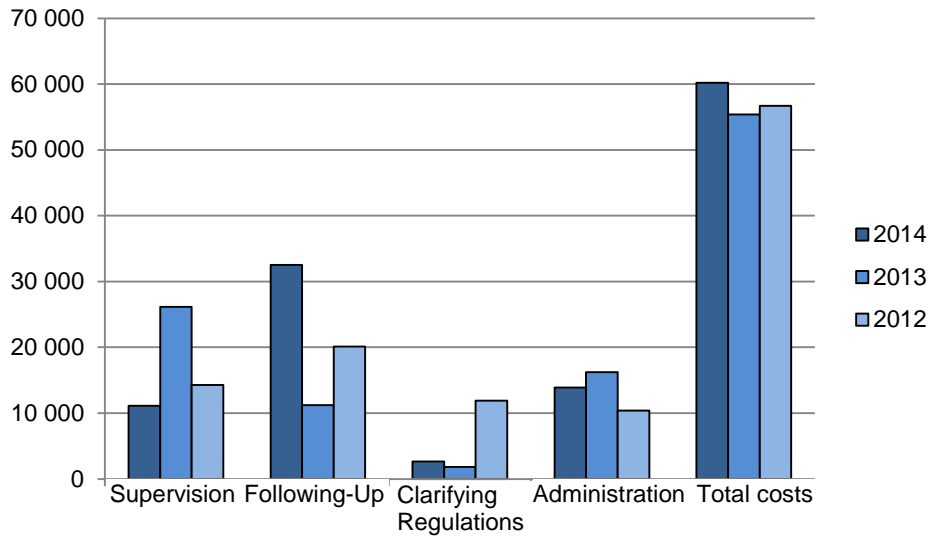
¹² The number of full-time equivalents (FTEs) for 2014 (57) was allocated to the operational sectors on the basis of time reported in the annual report. Supervision 10.5 FTEs, Following-Up 30.8 FTEs, Clarifying the System of Regulations 2.5 FTEs, Administration 13.1 FTEs

Table 25: IAF, classification of revenue and expense, by operational sector (SEK th.)

	2014	2013	2012
Grants			
Supervision	11,113	25,974	13,982
Following-Up	32,522	11,133	19,754
Clarifying the System of Regulations	2,652	1,820	11,682
Administration	13,867	16,110	10,147
Total grants	60,153	55,037	55,565
Other revenue			
Supervision	6	159	287
Following-Up	19	68	405
Clarifying the System of Regulations	2	11	239
Administration	8	98	208
Total other revenue	34	336	1,139
Total grants	60,188	55,373	56,704
Costs of operations			
Supervision	11,120	26,133	14,269
Following-Up	32,540	11,201	20,160
Clarifying the System of Regulations	2,653	1,831	11,921
Administration	13,875	16,208	10,356
Total costs	60,188	55,373	56,706
Collection - Revenue not at IAF's disposal			
Administration	2,848,034	5,519,972	5,193,378
Total collection	2,848,034	5,519,972	5,193,378
Transfers - Grants provided			
Administration	54,402	53,426	53,019
Total transfers	54,402	53,426	53,019

Summarizing differences may occur as a result of rounding off to the nearest thousand Swedish kronor (SEK th.).

Chart 2: Costs of operations, by IAF's four operational sectors



Source: IAF time accounting

4 Competence provision

As an organization, IAF has a considerable appetite for knowledge and competence.

In our core operations, we employ lawyers, sociologists, statisticians and economists. For backup operations, we are also reliant on strategically important skills in, for example, economics, IT (information technology), communication and HR (Human Resources).

IAF's organizational objective in competence provision is to maintain competence and personnel appropriate to needs and changes in the organization. Our ability to recruit, develop, motivate, and retain employees with the type of functional competence that is needed in the short and the long term is critical to an efficient and smoothly functioning operation.

4.1 Focus of work on competence provision in 2014

In 2014, we started out on a programme of change. The programme includes membership and leadership development, a module on values and a module on developing our preparation procedures. It will be carried out in various sections and phases throughout 2015.

Our basic training programme was extended during 2014. The main purpose of the basic training programme is to help new members of personnel to grow into their duties at IAF more quickly, and to provide a better understanding of IAF's area of operations as a whole. It has also created a means of competence transfer among the personnel.

We held in-house seminars with internal and external speakers during the year. In addition, we worked in a goal-oriented way on clear communication via a number of courses.

4.2 Health Promotion

IAF aspires to be a health-promoting workplace with a good work environment. Against that background, we offer our employees subsidized fees for external fitness activities. In 2014, the offering was taken up by 43 employees. Office massage is also available in the workplace on a subsidized basis.

IAF's employees are offered one hour per week for a fitness activity during paid working hours. During the year, around 58 members of personnel took up the opportunity for a fitness hour, to a greater or lesser extent.

4.3 Personnel mobility

Compared to earlier years, fewer employees left IAF to progress their career elsewhere. In all, four employees left IAF in 2014, compared to six in 2013.

Out of these employees, one had already been on leave of absence to try out other work. The corresponding figure for 2013 was three.

During the year, we recruited a number of well-qualified candidates to meet the needs of the organization. Recruitments to IAF are always based on thorough analysis of the operational competence needed for the organization.

4.4 Sickness absence

Table 27 shows total sickness absence as a percentage of the total working hours of employees. Total sickness absence fell during 2014 to 3.4 percent, compared with preceding 3.6 percent in 2013.

Table 27: *Sickness absence as a percentage of the total working hours of the employees, by gender and age, 2014.*

	2014	2013	2012
Total	3.4	3.6	2.1
Women	4.3	3.8	2.3
Men	1.3	3.1	1.6
Employees aged 29 years or less	3.3	2.8	1.8
Employees aged 30-49 years	3.2	3.6	1.9
Employees aged 50 years or more	3.9	3.8	2.6

Source: SSC and the Swedish Agency for Government Employers

As a share of total sickness absence, long-term sickness absence (sickness absence of more than 60 days) rose to 41.7 percent in 2014, compared with 19.2 percent in 2013.

IAF is an organization with around 70 employees; a small change in sickness absence translates into a large percentage change.

5 List of IAF reports (only available in Swedish) in 2014

<i>Report no./Date of publication/Title</i>
2014:1 (20 Jan. 2014) Arbetslöshetskassornas fordringar gällande felaktigt utbetald arbetslöshetsersättning (Unemployment insurance funds' claims regarding unemployment benefit incorrectly paid out)
2014:2 (22 Jan. 2014) Arbetslöshetskassornas medlemsavgiftsfordringar (Unemployment insurance funds' claims regarding membership fees)
2014:3 (30 Jan. 2013) Arbetslöshetskassornas hantering av vilande företag och företag utan verksamhet (Unemployment insurance funds' treatment of dormant companies and non-operating companies)
2014:4 (7 Feb. 2014) Arbetslöshetskassornas kontroll av kassakort vid deltidarbete (Unemployment insurance funds' verification of unemployment benefit cards in part-time employment)
2014:5 (19 Feb. 2014) Genomströmningstider för utbetald arbetslöshetsersättning 2013 (Processing times for payment of unemployment insurance benefit in 2013)
2014:6 (27 Feb. 2014) Arbetslöshetskassornas kontroller av arbetsgivarintyg (Unemployment insurance funds' verification of employer's certificates)
2014:7 (28 Mar. 2014) Arbetslöshetskassornas hantering av årsanmälan (Unemployment insurance funds' treatment of annual notification)
2014:8 (2 Apr. 2014) Förstagångsprövade ersättningsärenden vid Akademikernas erkända arbetslöshetskassa (First-time investigations of benefit cases at the Unemployment Insurance Fund for Graduates)
2014:9 (2 Apr. 2014) Förstagångsprövade ersättningsärenden vid Byggnadsarbetarnas arbetslöshetskassa (First-time investigations of benefit cases at the Building Workers' Unemployment Insurance Fund)
2014:10 (2 Apr. 2014) Förstagångsprövade ersättningsärenden vid Finans- och Försäkringsbranschens arbetslöshetskassa (First-time investigations of benefit cases at the Financial and Insurance Employees' Unemployment Insurance Fund)
2014:11 (2 Apr. 2014) Förstagångsprövade ersättningsärenden vid Skogs- och Lantbrukstjänstemännens arbetslöshetskassa (First-time investigations of benefit cases at the Forestry and Agricultural Employees' Unemployment Insurance Fund)
2014:12 (3 Apr. 2013) Uppföljning av deltidsbegränsningen (Follow-up on limitation of part-time working)
2014:13 (16 Apr. 2014) Arbetslöshetskassornas beslut om uteslutning och fränkännande (Unemployment insurance funds' decisions on exclusion and rejection)
2014:14 (30 Apr. 2014) Uppböörden av finansieringsavgift från arbetslöshetskassorna (Collection of financing fee from the unemployment insurance funds)
2014:15 (8 Apr. 2014) Förstagångsprövade ersättningsärenden vid Byggnadsarbetarnas arbetslöshetskassa (First-time investigations of benefit cases at the Swedish Building Workers' Unemployment Insurance Fund)
2014:16 (8 May 2014) Förstagångsprövade ersättningsärenden vid Unionens arbetslöshetskassa (First-time investigations of benefit cases at the Union's Unemployment Insurance Fund)
2014:17 (8 May 2014) Förstagångsprövade ersättningsärenden vid Sveriges entreprenörers arbetslöshetskassa (First-time investigations of benefit cases at the Swedish Entrepreneurs' Unemployment Insurance Fund)

2014:18 (2 June 2014) Underlag avseende bidrag till arbetslöshetskassor (Documentation concerning grants to unemployment insurance funds)
2014:19 (4 June 2014) Arbetslöshetskassan Alfas ekonomi (Financial situation at the Alfa Unemployment Insurance Fund)
2014:20 (12 June 2014) Myndighetsutövning i arbetslöshetskassornas handläggning av medlems- och ersättningsärenden (Exercise of authority in unemployment insurance funds' treatment of membership and benefit cases)
2014:21 (18 June 2014) Arbetsförmedlingens underrättelser om ifrågasatt rätt till arbetslöshetsersättning, lämnade under 2013 och första kvartalet 2014 (Employment service's notifications of disputed right to unemployment benefit, made in 2013 and the first quarter of 2014)
2014:22 (7 Aug. 2014) Arbetsförmedlingens vidtagna åtgärder utifrån innehållet i aktivitetsrapporter (Measures taken by Employment Service on the basis of the contents of activity reports)
2014:23 (7 Aug. 2014) Arbetslöshetskassornas sanktioner efter underrättelser om ifrågasatt ersättningsrätt (Sanctions by unemployment insurance funds following notifications of disputed right to benefit)
2014:24 (13 Aug. 2014) Arbetsförmedlingens rutiner för kontroll av ersättningstagarnas arbetsutbud (Employment Service's procedures for checking supply of labour to benefit recipients)
2014:25 (30 Sept. 2014) Kartläggning av arbetslöshetskassornas beslut efter underrättelse från Arbetsförmedlingen (Analysis of unemployment insurance funds' decisions after notification from Employment Service)
2014:26 (31 Oct. 2013) Arbetslöshetskassornas sammanläggning av perioder enligt EU-förordning nr 883/2004 (Unemployment insurance funds' aggregation of periods in accordance with EU Regulation 883/2004)
2014:27 (28 Nov. 2014) Förstagångsprövade företagarenden vid Arbetslöshetskassan Alfa (First-time investigations of self-employment cases at the Alfa Unemployment Insurance Fund)
2014:28 (28 Nov. 2014) Förstagångsprövade företagarenden vid Arbetslöshetskassan Alfa (First-time investigations of self-employment cases at the Alfa Unemployment Insurance Fund)
2014:29 (28 Nov. 2014) Förstagångsprövade företagarenden vid Arbetslöshetskassan Alfa (First-time investigations of self-employment cases at the Alfa Unemployment Insurance Fund)
2014:30 (28 Nov. 2014) Förstagångsprövade företagarenden vid Arbetslöshetskassan Alfa (First-time investigations of self-employment cases at the Alfa Unemployment Insurance Fund)
2014:31 (28 Nov. 2014) Förstagångsprövade företagarenden vid Arbetslöshetskassan Alfa (First-time investigations of self-employment cases at the Alfa Unemployment Insurance Fund)
2014:32 (28 Nov. 2014) Förstagångsprövade företagarenden vid Arbetslöshetskassan Alfa (First-time investigations of self-employment cases at the Alfa Unemployment Insurance Fund)
2014:33 (11 Dec. 2014) Ekonomigranskning 2014 (Financial audit 2014)

6 Assignments in progress, 31 December 2014

These assignments have not yet been completed, so the hours we spent during 2014 (11,185) will be carried forward to the reporting of activities in the annual report for 2015.

<i>Heading</i>
Employment Service's implementation of rules when jobseeker fails to meet his/her job search obligations, extends his/her period of unemployment or causes his/her unemployment.
Unemployment funds' decisions on subsidiary occupation as business enterprise
Unemployment insurance funds' decisions after notification from the Employment Service
Treatment of self-employment cases at certain unemployment insurance funds
Unemployment insurance funds' decisions on exclusion and rejection
Unemployment insurance funds' decisions on ordering repayment from benefit claimant
Cancellation of instruction for labour market policy programme
Rejections decisions by the unemployment insurance funds as a result of incomplete information
Employment Service has not sent notification in the absence of activity report
Unemployment insurance funds' handling of unemployment benefit during period of notice
Unemployment insurance funds decisions on withdrawal in the event of non-payment
Differences in degree of sanction among unemployment insurance funds
Unemployment insurance funds' handling of reviews
Follow-up of Employment Service's instructions for work
Identification of differences in control function at Employment Service's offices
Follow-up of finances of individual unemployment insurance funds
Who is failing to meet job search obligations?
Order to repay, interest and repayment of unemployment benefit paid out in error

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arbetslöshetsförsäkringen

Swedish Unemployment Insurance Board