

Kommunstyrelsen

För kännedom: Kommunfullmäktiges presidium

### Revisionsrapport "Granskning av investeringsprocessen"

Revisionen har via KPMG genomfört en granskning av investeringsprocessen för pågående investeringar. Vår sammanfattande bedömning utifrån granskningens syfte är att investeringsprocessen inte är ändamålsenlig. Vi anser att investeringsprocessen behöver förtydligas för att säkerställa en god styrning och kontroll. Vi noterar dock att ett visst arbete är påbörjat för att skapa strukturer i investeringsprocessen i sin helhet.

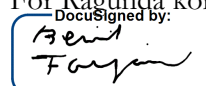
Följande rekommendationer lämnas:

- att se över och revidera befintliga styrdokument samt ta fram nya mer specifika för investeringsprocessen i syfte att säkerställa en god kontrollmiljö med ansvarsfördelning, riktlinjer och rutiner.
- att den föreskrivna behovsutredningen upprättas inför budget för att säkerställa att rätt investeringar prioriteras.
- att det inför budget samt vid behov även inför projektstart upprättas beslutsunderlag med kalkyl för investeringen. Av kalkylen bör det framgå vad investeringens olika delar beräknas kosta. Det bör även finnas en riskanalys för att säkerställa att kalkylen även tar höjd för sådana kostnader inklusive omfattar en skälig andel av för oförutsedda kostnader.
- att en projektstyrningsmodell för investeringsprojekt etableras för att säkerställa att projektet styrs på ett ändamålsenligt sätt utifrån dess storlek och risk. Dokumentation från projektets genomförande bör upprättas för spårbarhet av överväganden som skett samt underlag för utvärdering. Dokumentationen behöver också omfatta den kontroll som projektledaren gör löpande av såväl utförande som av ekonomi.
- att upprätta rutiner för återrapportering till kommunstyrelsen av, i varje fall större projekt löpande och vid projektslut. Mindre projekt kan kommunstyrelsen överväga att delegera ansvaret för den löpande uppföljningen.
- att säkerställa att det finns tillräckliga resurser för att genomföra investeringar enligt beslutad ram alternativt verka för att kommunfullmäktige prioriterar de projekt som är mest angelägna.

Revisionen hemställer om att kommunstyrelsen lämnar synpunkter avseende vilka åtgärder som beräknas att vidtas utifrån rekommendationerna.

Revisionen emotser svar senast den 15 oktober 2022.

För Ragunda kommuns revisorer

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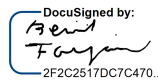
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