



FROM WHISTLEBLOWING TO PARTICIPATORY AUDITING

In 2008, federal employees were not legally required to report the felonies they encountered to the courts. The experts of GRECO, a Council of Europe anti-corruption body, pointed out this shortcoming at that time in their evaluation report on Switzerland.

To remedy this shortcoming, the Federal Office of Justice, in close cooperation with the Federal Office of Personnel and the Swiss Federal Audit Office (SFAO), introduced on 1 January 2011 the new Article 22a of the Federal Personnel Act and the obligation to report felonies and misdemeanours prosecuted ex officio. This is when whistleblowing was launched at the federal administrative level. This article actually introduced the reporting right for other irregularities observed by a federal employee. Two important features: whistleblowers acting in good faith are legally protected against any professional disadvantage and the report must be made to the SFAO.

Unfortunately, the disadvantage of enshrining this provision in the Federal Personnel Act is that it does not apply to persons employed under the Swiss Code of Obligations, e.g. those at RUAG, Swiss Post or some SBB staff. The SFAO welcomes reports and treats them confidentially in all these cases, but it cannot ensure that whistleblowers acting in good faith are legally protected against unfair dismissal.

We have seen a steady increase in the number of reports since 2011, especially since the introduction of our IT plat-

form www.whistleblowing.admin.ch. It is now the IT system that ensures the anonymous processing of reports. These reports come from federal employees, but also from third parties who have witnessed irregularities.

For the SFAO, processing this information is not simple. It is necessary to sift through the information and critically verify onsite whether it is plausible. Some reports may actually be intended to harm someone. It is then necessary to identify the appropriate time to initiate possible criminal proceedings and avoid obstructing them by alerting the perpetrators of an offence. In any case, nothing that could put the whistleblower in danger should be done. Finally, information that may later prove to be important should not be neglected.

Far from constituting the establishment of a "police state" as feared by some, this system allows the population to participate actively in the supervision of its administration. It also provides the opportunity to verify and perhaps refute certain accusations.

Some specific examples? Following several reports, the SFAO examined the financial management of the SBB transport police. The good news for them is that we did not have another PostAuto affair. The accounting errors were not of the same magnitude and the cost transfer was in favour of the subsidised sectors of the SBB rather than against them. Another example concerns RUAG's margins. Following a whistleblower's accusations reported »

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Author
Swiss Federal Audit Office

English translation
FDJ Language Services

Editing
Bettina Braun

Graphics
Fanny Tinner
chezfanny.ch

Editor
Swiss Federal Audit Office
Monbijoustrasse 45
CH-3003 Bern
info@efk.admin.ch
www.sfao.admin.ch

«ESTABLISHING DIALOGUE BETWEEN THE AUDIT INSTITUTION AND THE PUBLIC HAS A POSITIVE IMPACT ON TRUST IN PUBLIC ADMINISTRATIONS.»

in the press, RUAG asked the SFAO to audit its accounts. The aim of the audit was to clarify definitively this issue of the profitability of RUAG's sales to the Confederation.

In the SFAO's opinion, this development has not yet been completed. In 2013, the audit offices of various countries

adopted a new standard that deals with their relations with the public. It has been found that establishing dialogue between the audit institution and the public has a positive impact on trust in public administrations.

In typical Swiss fashion, we want to develop this dialogue by giving the public

the opportunity to make a contribution or participate in our work. We believe that we are here to ensure that all taxpayers' money is spent efficiently and to avoid waste. The area we have to supervise is massive. If you have any questions that you feel are important, or if you have any doubts about the management of a subsidy or project, please contact us (info@efk.admin.ch). We will incorporate this information into our considerations and assess the appropriateness of conducting an audit in that area.

We would like to thank everyone who supports us in our work.

Michel Huissoud, Director

SPOTLIGHT

GENEVA COURT OF AUDITORS PASSES ITS TEST

It is often asked who audits the auditors. Quite simply, their peers. In 2017, the Court of Auditors of the Republic and Canton of Geneva (CoA) asked the SFAO to assess its evaluation activities. In 2013, it took over this mission from the former External Commission for the Evaluation of Public Policies in Geneva. A review was carried out by SFAO's assessors and published in collaboration with the CoA in April 2018.¹ The results were positive on the whole.

The CoA has launched twelve evaluations in five years. For this specific activity, it has a team of four assessors (3.4 Full-time equivalents – FTEs) and a budget of CHF 1.2 million (out of a total budget of CHF 6 million), supervised by the Court's magistrates. On average, an evaluation takes 255 working days, which is comparable to industry standards. Moreover, the CoA has an evaluation process in accordance with accepted practice, it strives to make improvements consistently, and quality assurance has been developed and entrusted to a magistrate. Nevertheless, there is room for improvement. Better project management should enable evaluation work to be planned realistically. Leveraging the results involves the use of media other than long reports in order to facilitate public access to CoA evaluations.

Peer reviews also apply to the SFAO. The institution was reviewed by its German, Norwegian and European counterparts in 2005, 2009 and 2016.² The next review is scheduled for 2020.

¹ The report for audit mandate 17654 is available on the SFAO's website.

² These expert reports are available on the SFAO's website.