

STRATEGY ADOPTED IN 2016

A. LEGAL MISSION

1. The SFAO is the supreme financial supervisory body of the Swiss Confederation.
2. The SFAO supports the Federal Council and the Federal Assembly in their financial supervisory functions.
3. The SFAO treats the Federal Council and the Federal Assembly equally.
4. After informing the Finance Delegation, the SFAO also assists the supervisory committees and specialist committees.
5. Financial supervision covers regularity, legality and performance.
6. The SFAO regularly determines global financial supervision trends, both in the areas to be supervised and the audit methods, and integrates these into the annual plan.
7. The SFAO's portfolio is defined by law.
8. The SFAO executes its financial supervision across the entire scope of its portfolio, without exception.
9. The SFAO maintains a portfolio of regularity audits and ensures its long-term credibility as an auditing firm accredited by the FAOA.
10. The SFAO is autonomous and independent.
11. Both the SFAO and any person working in the SFAO have to avoid any conduct which could endanger the SFAO's independence. The SFAO and its personnel are exemplary and comply with the statutory requirements.
12. In principle, the SFAO accepts mandates only from the Federal Council, commissions or delegations in order to limit the risk of instrumentalisation. The SFAO notes any requests from department or office heads but does not consider these as mandates.
13. In the case of disagreement with a suggestion from the FDF or other department, the SFAO draws up a joint report for the Federal Council in application of Article 26 of the Organisation Ordinance for the Federal Department of Finance (SR 172.215.1).
14. The SFAO does not perform any implementation tasks.
15. The SFAO publishes its reports.
16. The SFAO has a policy of extensive publishing. It spontaneously publishes any report it feels is in the public interest. The SFAO treats all media outlets equally.

B. PARTNERS

1. SAI/EUROSAI and INTOSAI: the SFAO's international commitment focuses on carrying out parallel audits and bilateral missions which are directly linked to its legal mission.
2. Swiss Conference of Audit Offices: the SFAO favours joint audits with its Swiss Conference of Audit Offices partners, insofar as its independence allows.
3. Internal audit services (IA): the SFAO ensures the effectiveness and professionalism of the internal audit services recognised under Article 11 of the FAOA.
4. Parliamentary Administration Control and parliamentary secretariats: the SFAO works fully with the PCA and parliamentary secretariats.
5. Network of experts: the SFAO maintains regular contact with experts and opinion leaders in order to identify the main global trends in terms of financial supervision.

C. AUDITEES

1. The SFAO intervenes as early as possible in order to identify problems and possible improvements in time.
2. All auditees are treated equally. Their financial supervision needs are identified, considered and, where possible, taken into account.

D. PERSONNEL

1. Continuous staff development is a key factor of the SFAO's success. Core knowledge must be available within the SFAO. Specialised skills can be acquired externally. Individual skills are valued.
2. The SFAO is committed to the health of its staff.
3. Each employee is committed to achieving the SFAO's objectives.
4. Feedback culture: the SFAO is a learning firm which talks about its mistakes without fear and learns from these.
5. The SFAO provides its personnel with effective tools.

E. PROCESSES

1. The SFAO is flexible and able to react quickly to new needs.
2. It favours simple solutions and challenges excessive formality.
3. Audit process: the SFAO complies with NAS, ISA and ISSAI standards.
4. The SFAO protects whistle-blowers!
5. Management and support process: the SFAO complies with federal standards.

F. FINANCE

1. The SFAO is exemplary.
2. The SFAO ensures that the performance of its recommendations is unquestionable.
3. The quantifiable benefits of the SFAO considerably outweigh its cost.

OUR FIVE VALUES

1. Conduct
2. Collaboration
3. Added value for auditees
4. Professionalism
5. Innovation

OUR SEVEN STRATEGIC THRUSTS 2019–2022

1. Change and simplify behaviour patterns and ways of thinking
2. Be a model of fairness and professionalism
3. Proactively cover topics across the entire spectrum of society
4. Have the courage to make decisions and be open
5. Focus on onsite audits
6. Consistently handle whistleblowing reports
7. Behave in an exemplary manner