

Audit of the monitoring of research projects awarded to universities of applied sciences and research institutions

Swiss Agency for Development and Cooperation

Key facts

The Swiss Agency for Development and Cooperation (SDC) spends almost CHF 50 million per year on scientific research and university education. In this regard, it works with numerous institutions in Switzerland and abroad. The research projects supported focus on poverty and global challenges such as climate change, food safety, water, health, employment and social conflict.

The Swiss Federal Audit Office (SFAO) examined the organisational measures, as well as the awarding and monitoring procedures established by the SDC to manage these projects. A sample of 13 of them was analysed. The SFAO believes that the entire monitoring system is adequate overall and covers the risks.

The SDC has the resources and tools needed to monitor projects

The project managers have sufficient time and the skills to perform their tasks. The IT tools supporting work procedures meet users' expectations. The instructions and standard document templates ensure unified doctrine within the SDC. The internal control measures include the validation of the most important documents by management.

However, it is sometimes difficult to find project information in the document archiving system. The principle of job rotation imposed on SDC staff complicates project monitoring and relations with partners.

The procedures for awarding and monitoring projects cover the risks

Contributions and mandates are subject to a standardised procedure, which includes a risk analysis and the establishment of a framework for defining the expected results. These results may be subject to interpretation for some projects given the absence of a target value to be achieved. The contracts drawn up are adapted to the type of financing and partner. In contrast, the SDC has not included a clause in its model contracts for the principles of material ownership at project end for the investments financed by it.

The project monitoring system includes several activities that could be combined according to needs (amount and duration of the project). It is based partly on an audit of project accounts assigned to an external auditor according to standard specifications. These specifications need to be adjusted to define the type of check and improve their relevance. The SDC has already taken steps to amend them accordingly.

The monitoring system is effective. However, the administrative costs borne by the SDC and the external partner for project monitoring may be disproportionate for small contributions. In two cases, the end-of-phase report provided for in the procedure was missing.

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