

Audit on the economical use of restricted funds

Federal Department of Home Affairs, Federal Office of Public Health, and prevention and health promotion organisations

Key facts

Various health promotion and prevention organisations that are mainly financed with restricted funds, so-called causal levies, operate in Switzerland. The Swiss Federal Audit Office (SFAO) audited three organisations. In 2017, they had a total of around CHF 61 million at their disposal.

The Tobacco Control Fund (TCF) has causal levies of approximately CHF 13 million and primarily manages third parties' projects with around five FTEs. The Health Promotion Switzerland Foundation (HPS) works with approximately CHF 28 million (around CHF 40 million from 2018) and, with around 50 FTEs, mainly develops programmes and promotes their use by the cantons. The Swiss Council for Accident Prevention (bfu) conducts research in the field of accident prevention with around CHF 20 million. The bfu passes on its knowledge through advice, training and communication. It has around 110 FTEs and implements campaigns itself or with third parties.

The SFAO examined whether their activities are in line with the strategies and objectives of the Federal Office of Public Health (FOPH). Subsequently, the SFAO assessed whether appropriate supervision exists and whether the organisations are working in an economical and impact-oriented manner. Overall, the SFAO gave the three organisations good marks in all of the areas audited. The SFAO found scope for improvement only in individual organisations in the area of supervision and in the assessment of economic efficiency at project level.

The organisations work in line with their objectives, but supervision could still be expanded

The organisations' activities correspond to the Confederation's NCD¹ strategy or in the case of the bfu, where this is not applicable, to the specific legal basis.

Supervision at the HPS is clearly regulated and well implemented. Aside from ordinary foundation supervision, the bfu is not subject to external supervision, however. The SFAO did not make any negative findings as a result. In its opinion, though, all organisations financed with causal levies should generally be externally supervised. Supervision is regulated in a contradictory manner in the case of the TCF. The legal basis should be adjusted accordingly and supervision improved.

Controversial cantonal financing and room for improvement regarding the assessment of economic efficiency at project level

In supporting cantonal tobacco prevention, the TCF is gradually moving away from project financing to the exclusive compensation of steering tasks (around CHF 2 million). This is not provided for in the Tobacco Control Fund Ordinance (TCFO). The TCF has nevertheless

¹ Noncommunicable diseases

opted for this procedure with the approval of the supervisory body. This compensation must be discontinued. If such payments would make sense according to economic criteria, the ordinance must be adapted in such a way that there is a sufficient legal basis for the payments. In addition, the SFAO noted that its recommendations regarding accrual accounting had not been implemented².

The organisations' administrative activities are based on economic criteria. At project level, the scope and quality of the processing of the submitted budgets and accounts depend on the respective headcount, among other things. If this is factored into the assessment, all organisations work well or do what they can with the resources available. Improvements would be possible in individual areas at the HPS, but with additional resources particularly in the case of the TCF. For example, the economic efficiency review upon project submission should be intensified. In the case of accounts, risk-oriented eligibility spot checks should be carried out. In contrast, it would be possible to dispense with statements of account and corresponding reviews for economic efficiency reasons in the case of specific cantonal programmes.

All three organisations work in an impact-oriented manner at project and campaign level. At the bfu, the distribution of funds between the three areas of transport, sport, household and leisure is the core element for assessing the impact orientation. Here, the distribution should be objectified and documented in order to make it more comprehensible.

Original text in German

² Recommendations 1 and 2 in the report for audit mandate 13383. The audit report was submitted to the Finance Delegation.