

Audit of the implementation of the findings from price audits armasuisse

Key facts

armasuisse procures a large volume of armaments every year, ordering about CHF 2 billion in total. For orders of more than CHF 1 million, it is possible to conduct a price audit based on the right of inspection agreed in the contracts.

The Internal Audit Office of the Federal Department of Defence, Civil Protection and Sport (DDPS) and the Swiss Federal Audit Office (SFAO) regularly conduct price audits. Some audits lead to price corrections, which armasuisse claims by means of credit notes and reductions in the purchase price.

Based on a random sample, the SFAO examined whether armasuisse had implemented and correctly accounted for the price corrections identified by the DDPS Internal Audit Office and the SFAO in recent years (2010 to 2019).

The findings of the audit are positive...

The SFAO found that armasuisse correctly implemented the general price corrections and promptly requested contract adjustments or credits.

... however, the process for special cases could be improved

One exception was the case of a special VAT refund concerning a foreign supplier from 2015, which was not claimed due to differing opinions between the parties involved.

In order to avoid such cases in the future, the VAT-related requirements of the countries should be reviewed and implemented in a timely manner. The results of recovery claims must be documented in such a way that it is possible to review them at a later date.

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