

Application of federal provisions by the cantons

Synthesis report on audits by the Swiss Federal Audit Office

Key facts

Since June 2014, one in every ten audit reports published by the Swiss Federal Audit Office (SFAO) has had a cantonal element, i.e. has concerned the cantons' implementation of measures and provisions in connection with federal financial support. This applies equally to subsidy and project audits and to supervision audits. A total of 28 audits were selected for this synthesis report.

Based on this sample, the SFAO is not drawing any overall conclusion on the cantons' implementation, or on the federal nature of implementation. However, certain lessons emerge depending on the type of audit. Moreover, observations can be made on the SFAO's audit methods, the access to information and the transparency of its audit reports. Thus, the use of questionnaires and the cantons' willingness to respond show that access to information is almost always guaranteed, except in the case of tax matters.

Subsidy and project audits yield good results

In the area of financial support, the SFAO did not observe any serious shortcomings in the calibration, granting, monitoring and supervision of federal subsidies and financial support. Three audits found a high degree of implementation.

As regards federal projects carried out by the cantons, this finding is subject to some reservations. In the canton of Valais, for example, there is room for improvement and synergies between the administrations concerned regarding the construction of the A9 motorway or the third Rhone correction.

Disparate cantonal implementation and shortcomings in federal supervision

This synthesis report also looks at IT in the broad sense. Audits of federal IT projects have been impacted by cantonal decisions, which on some occasions has led to financial losses and delays for the Confederation. The Confederation's supervision of registers, such as the commercial register, is limited by cantonal autonomy, the quality of data and the decentralisation of IT systems.

The picture painted by supervision audits is also more mixed. In the case of direct payments, unemployment insurance or supplementary benefits, there are disparities in the cantons' application of federal law. These divergences show a lack of supervision by federal offices or the difficulties they face in imposing the consistent application of federal directives.

Tax remains a special case. The overall supervision of direct federal tax remains separate from material tax controls. The federal authorities and the SFAO are in possession of independent cantonal reports which verify only the regularity and legality of direct federal tax collection. During an audit of foundation supervision, the Swiss Tax Conference refused to give the SFAO access to information held by the cantonal tax authorities on tax exemptions for charitable foundations.

Nonetheless, the SFAO performed an audit three times on the arrangements for and implementation of cantonal decisions on tax relief for companies; it did so by gathering information via questionnaires sent to the beneficiaries of such tax relief.

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