

Cross-sectional audit of expense claims in a selection of administrative units

Federal Office of Personnel

Key facts

In 2019, employees of the Federal Administration spent some CHF 166 million on expenses incurred in the course of their work: transport, accommodation, meals when travelling in Switzerland and abroad, attendance at international conferences and representation expenses. By way of comparison, total personnel costs in the same year amounted to CHF 5.7 billion¹.

The Swiss Federal Audit Office (SFAO) checked that the expense claims completed by the employees were in accordance with the relevant rules. To this end, it carried out sample audits in five units selected on the basis of various risk criteria: Federal Department of Foreign Affairs (FDFA), Federal Customs Administration (FCA), State Secretariat for Economic Affairs (SECO), Federal Office of Civil Aviation (FOCA) and State Secretariat for International Finance (SIF). In 2019, total expenses for these five units amounted to CHF 68 million.

Room for improvement for internal events and delegation trips

Overall, the results of the audit of the expense claim samples in these units were good. The SFAO did not identify any recurring or systematic irregularities. However, the audits did reveal, for example, that one person was reimbursed twice for a continuing professional development course. Strict application of the process should prevent this type of error.

The price of overnight stays, for example, sometimes exceeded the planned amounts, but in the cases examined, the additional explanations provided to the SFAO justified these overruns. This applies in particular to accommodation during major international conferences, such as the G20. The units, which are responsible for ensuring that the accounts are correct, take their role seriously and have put suitable controls in place.

The SFAO also examined delegation trips, specifically when three or more employees from the same unit travel to the same location. In the vast majority of cases, these trips are coordinated (same means of transport, same hotel). SECO is the only audited unit whose regulations require that each delegation trip be approved by the State Secretary. However, the implementation of this exemplary approach was not always documented: SECO was unable to provide material evidence of approval for two trips with large delegations (between seven and eight people) out of the three audited. The third was approved by the Federal Council.

¹ Federal financial statements (<https://www.efv.admin.ch/efv/en/home/finanzberichterstattung/finanzberichte/staatsrechnung.html>)

Payment of expenses for internal events, such as seminars and other workshops that are held away from the workplace, is not regulated. However, the Federal Office of Personnel maintains a list of training institutions and centres which can be booked by Federal Administration employees on terms negotiated in advance. The SFAO found that, in some cases, the use of these establishments would have made it possible to obtain significantly lower prices.

Heterogeneous archiving solutions

Furthermore, when auditing the accounts and in particular the supporting documents, the SFAO discovered that each unit organises the storage of these documents in a different manner. Some prefer paper, as seen in the case of the FCA, although a third of the claims in the sample were not archived as planned.

Other units have gone digital, but are faced with the fact that the expense management computer system does not currently allow supporting documents to be attached to claims. This option is planned for the next version of the system.

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