



The fight against economic crime in Switzerland

Key facts

Economic crime carries major risks for the smooth running of institutions and for Switzerland's reputation. The supreme audit institution of the Confederation, the Swiss Federal Audit Office (SFAO) reviewed the issues that affect almost twenty entities in the Federal Administration involved in combating economic crime. For the SFAO's management, the aim was to identify audit topics linked to economic crime that the institution could investigate in the future.

This summary report is the outcome of this, which is an innovative process. The work was backed up by the organisation of hearings in the summer of 2014. These were moderated by the former Ticino prosecutor Paolo Bernasconi, who then took stock of the situation in his expert report. The SFAO selected the most pertinent audit topics that carry significant financial and reputational risks for the federal authorities and Switzerland in general. The topics concerning the Office of the Attorney General of Switzerland and its supervisory authority have to take account of the supreme supervision restriction that can be put on their activities under Article 26 paragraph 4 of the Parliament Act.

To complement this work, an evaluation has already been included in the SFAO's annual programme for 2015. Other audits, evaluations and explorations of topics will begin in 2016. In order not to overburden the offices concerned, other explorations will be carried out later on depending on the risks and the changes made to the SFAO's work programme. The table below gives an overview:

Research topics	Audits	Explorations
Effectiveness of foundation supervision	2015–2016	-
Commercial Registry supervision	2016	-
Sequestration management by federal authorities	2016–2017	-
Telephone tapping costs and fees	2017	-
Management of assets frozen by the Office of the Attorney General of Switzerland	-	2015
Freezing and restitution of illegally acquired assets	-	2016
Effectiveness of mutual assistance with other countries	-	2016
Effectiveness of the Office of the Attorney General of Switzerland and of cantonal prosecution authorities	-	X
Access to and exchanges of information between authorities	-	X
Office of the Attorney General of Switzerland and Federal Criminal Police coordination	-	X
Police cooperation in Switzerland	-	X
Criminal Code and economic crime: applied and applicable provisions?	-	X
Money laundering and trading in precious metals and commodities	-	X

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