



## **Procurement audit with analysis of individual cases**

### **Agroscope**

#### **Key facts**

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The Swiss Federal Audit Office (SFAO) carried out a procurement audit at Agroscope, the Swiss centre of excellence for agricultural research. The audit looked at the requirements, organisation and 43 transactions with a contract volume of approximately CHF 5.8 million. The annual procurement volume is around CHF 30 million. Agroscope has existed in its current form only since the start of 2014. It has commenced a project with external support aimed at improving the organisation of procurement work from 2016.

The SFAO found several shortcomings. The improved specialist support for consumers will make it possible to lay the foundations for economical and lawful procurement activity. There is significant potential for bundling in the area of animal feed, laboratory equipment and IT, and this should definitely be exploited.

Likewise, the accounting associated with the purchase of animals used for experimental purposes is not carried out properly. Under Article 54 letter d of the Financial Budget Ordinance (FBO), expenses and revenue are to be shown separately. However, this provision is not complied with here.

#### **Organisation is to be strengthened and transparency increased**

Responsibility for purchases that exceed the thresholds for direct contract awarding lies with the procurement coordinator, whereas the IT Section is responsible for the purchase of IT services even though it does not have procurement-specific expertise. The SFAO believes that specialist support needs to be strengthened and extended for consumers. The Procurement Unit must also be included in consumers' medium and long-term planning. Specialist training for them also needs to be enhanced.

The current processes are sometimes contradictory and not harmonised with one another. For example, powers are governed differently depending on the directive in question. There is no overview of all relevant, discipline-specific basic principles. Procurement transactions should become transparent and comprehensible with clear stipulations in terms of record structure and documentation. Accordingly, the requirements and processes must also be adjusted and improved.

#### **Original text in German**