

Audit of projects and supervision of urban programmes

Parallel audit of road traffic and human-powered mobility measures with five cantonal audit offices; audit of the Federal Roads Office and the Federal Office for Spatial Development

Key facts

In the period from April to November 2015, the Swiss Federal Audit Office (SFAO), together with the five cantonal audit offices of Aargau, Bern, Basel Landschaft, Solothurn and Schaffhausen conducted a joint audit of construction measures in urban programmes of the first generation. The focus of the audit work was on road traffic and human-powered mobility measures in the execution phase selected by the cantonal audit offices with investments of around CHF 170 million, which were co-funded by the Confederation by 35% to 40% in accordance with the Infrastructure Fund Act.

Completion of the audit took place in FEDRO concerning supervision and in ARE concerning implementation and impact assessments.

In summary, in addition to the parallel audit, the audit activities in both federal offices produced a largely positive result.

Supervision-related results

Implementation is already being checked by ARE

After concluding the projects and urban programmes, the implementation status is periodically recorded by ARE and is communicated to the appropriate level.

The impact check by ARE relating to investments is still outstanding

For some eight years now, significant amounts of federal resources have been used for co-financing rail and road transport measures in urgent and construction-ready projects as well as urban programmes. Parliament released around 95% of the CHF 6 billion earmarked for this in three stages. At the moment, ARE cannot provide any information about the impact these investments have had. The implementation of this political mandate will only take place in the next few years.

Streamlining of FEDRO business process must be considered

The current procedure for the drawing up of financing agreements, the payment of federal contributions in tranches and periodic controlling is identical in administrative terms for big and small projects in line with the applicable regulations. The majority of measures concern small projects, the processing of which leads to a considerable and disproportionately high administrative burden due to a lack of differentiation not only in the sponsoring organisations but also in the supervisory office. Streamlining of the business process should be considered.



The guide provided by FEDRO and the Federal Office of Transport (FOT) to determine the eligible costs must be updated periodically

The term "eligible costs" is used as a benchmark to determine the federal contribution to be paid for a construction measure. As a guide for the sponsoring organisations, a factsheet was prepared on this topic which should be updated periodically.

The annual planned figures submitted by the cantons to FEDRO on the estimated federal contributions are less reliable

A 2012 to 2014 analysis revealed significant differences between the sum of all the federal contributions earmarked for payment and the actual payment amount. In the period mentioned, FEDRO transferred annually only about 45% of the earmarked federal funds to the cantons. In the meantime, the cantons have been asked to plan their need for financing from the federal contribution more realistically.

Project-related results

The detailed project-related results from the parallel audit and any recommendations emerge exclusively from the five cantonal audit reports of the cantonal audit offices, which will not be published. In all, these reports contain around 30 recommendations with improvement measures. All follow-up audits on implementing the measures are the responsibility of the respective cantonal audit office.

At an overall level and in terms of a cross-sectional analysis, certain points need to be noted.

The implementation of construction projects is generally carried out in orderly, tried and tested structures, but management in some areas should be improved

The project organisations were set up to a large extent appropriately and in a targeted way regarding the requirements of the construction projects. The traditionally structured type of project management was used exclusively, which is geared to contractual relationships with individual service providers. There were no indications of newer forms of project management which should result in process optimisation or quality improvements among other things.

The setting of specific tasks, powers and responsibilities were largely appropriate on the part of the project owners, but they were also problematic as a result of certain reallocations due to external procurement of some management tasks.

The specific tools for the management and monitoring of the projects were selected in line with needs, largely geared to the tasks and were applied in practice. However, the required understanding of basic construction processes was not always in evidence.

Original text in German