

Audit of implementation of the financial supervision concept in the area of asylum State Secretariat for Migration

Key facts

In respect of social assistance for asylum-seekers and refugees, in 2015 the State Secretariat for Migration (SEM) paid the cantons a total of CHF 968 million in subsidies in the form of flat-rate contributions. The Subsidies Division is responsible for the correct calculation of the subsidies and financial supervision thereof. In April 2013, SEM adjusted the calculation in line with a new financing system, and it updated the supervision concept in April 2015. The Swiss Federal Audit Office (SFAO) examined both of those new developments.

Supervision of the cantons is inadequately addressed in the concept

Although the financial supervision concept includes good elements, coverage of the three statutory requirements is uneven¹. For example, the concept comprehensively covers proper accounting. Many internal checks, especially in relation to data quality in the Central Migration Information System (ZEMIS), are envisaged. However, although the effectiveness and proper use of federal contributions in accordance with subsidy law are mentioned, these aspects are not well developed. Overall, greater attention should be paid to supervision of the cantons. The supervision concept, and consequently supervision activities, should be revised.

Potential exists for increasing the efficiency of checks

Overall, the SFAO rated the quality of the activities performed as good, but found that the focus was too one-sided. In the Subsidies Division, 5.5 full-time posts are mainly occupied with manually checking the quality of the ZEMIS data and with calculating the flat-rate contributions. The SFAO considers this to be a lot, but is aware that this view does not take account of the impact of the quality of the ZEMIS data on other SEM departments. In 2015, the net correction of subsidy payments came to approximately CHF 2.6 million, or 0.3% of the total amount, in favour of the Confederation (4 million in the Confederation's favour, 1.4 million in the cantons' favour).

To reduce the amount of checking required, efforts should be made to make improvements at the point of data entry. Trivial checks should be eliminated, and other checks should be replaced by automated application checks wherever possible. The remaining manual checks should be reviewed to determine whether and how often they should be performed. Data reconciliation with the register of insured persons maintained by the Central Compensation Office (CCO) is a step in the right direction.

The annual calculation of the flat rates per person and the monthly calculation of the flat-rate contributions per canton are mostly system-based and are recalculated by SEM a number of times. The SFAO believes this full check could be dispensed with, provided the correct calculation, security and rigorous change management is ensured with the system concerned.

¹ Article 95 para. 1 Asylum Act (SR 142.31)



The figures for calculating the flat rates should be updated

The flat rates per person for asylum-seekers and refugees are calculated transparently and also take cantonal differences into account. However, many of the calculations are not based on the standard costs actually incurred in the cantons. Moreover, out-of-date indices, such as the 1993 consumer price index and a rent index based on a survey conducted by the Federal Statistical Office (FSO) in 2003, are being used. These parameters must be updated.

In the opinion of the SFAO, the improvements which the Federal Council and Parliament hoped to see from the flat-rate contributions and the new financing system have been achieved to some extent. Transparency has been improved. The SFAO believes that the desired reduction in the administrative burden for the Confederation and the cantons should be taken further. To date, there is no evidence that the cantons have been encouraged to operate cost-effectively. It is not yet possible to draw any conclusions as regards the encouragement of gainful employment, as no analyses were available at the time of the audit.

Of the four recommendations made by the SFAO in previous audits, three have been implemented, and the fourth one in part. It relates to cooperation and the exchange of information between the various supervisory functions at SEM. The implementation of this is assessed by the SFAO in a separate audit.

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