



Audit of the internal control system for purchasing Federal Customs Administration

Key points

The purchasing process of the Federal Customs Administration (FCA) that was examined by the Swiss Federal Audit Office (SFAO) is primarily condensed into two specialist sections attached to the operations division – the "Materials and Printed Matter" (M+P) section and the "Information and Communication Technologies Management" (ICTM) section. It is supported by the SAP MM (material management) application which incorporates two levels of approval involving one of the purchasing sections and either the authorising entity or, for purchases exceeding CHF 50 000, senior management. A final inspection is performed by the finance division (FIRE) when payment is due to be released. The responsibilities attached to each level of approval are defined in the organisational regulations. Employees with user profiles are appointed.

The internal control system (ICS) for purchasing is documented in workflow charts and risk matrices. However, this documentation has to be redrafted due to the restructuring of the FCA that is under way. New charts now exist and the risk matrices need to be reviewed as a result. This work is currently being performed. The report recommends cutting down on risk matrices and reintroducing inspection points in the working checklists.

The risk matrices make buyers aware of the risks to be taken into account when carrying out the tasks involved in the process. The inspections included in the risk matrices are not systematically reviewed by the heads of the M+P and ICTM sections. The report recommends establishing these inspections and reviews on the working checklist, which should be kept in the purchasing dossier. This working instrument, which should be applied for purchases of a value to be determined, strengthens the internal control system.

The audit procedures conducted in the areas examined (M+P, ICTM) consisted in verifying the inspections included in the purchasing process, from the purchase order to payment of the invoice. The various steps relating to the procurement procedure (choice of procedure, legal assessment, documentation, invitation to tender, evaluation, award, publication in simap.ch, etc.) are covered in a separate SFAO report (PA 14501).

The inspections included in the purchasing process for the areas examined are effective. However, the way in which they are organised and documented should be formalised and structured.

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