

# Follow-up audit of implementation of main recommendations on SwissEnergy subsidies

## Swiss Federal Office of Energy

### Key facts

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The Swiss Federal Audit Office (SFAO) conducted a follow-up audit on the implementation of its main recommendations for the SwissEnergy programme (ECH)<sup>1</sup>. Overall, the audit findings were good.

#### All seven recommendations implemented

Three outstanding issues related to the subsidy process, including the internal control system (ICS), and, associated with this, the clear separation between procurement and subsidies, as well as guidelines for dealing with additional expenses. Based on the review of the revised subsidy process and the associated ICS, as well as the acknowledgement of the tools and control steps contained in the process, the SFAO considers the procedural recommendations to have been implemented.

Furthermore, reductions were expected in the support for the basic services of associations and an explicit arrangement in subsidy contracts for dealing with third parties and their duty to provide information (subcontractors). The SFAO was able to identify the expected measures and regulations in this regard, with the result that both recommendations were considered to have been implemented.

One recommendation concerned the review of the 2017 annual plan for a specific project and, based on this, the correct calculation of the subsidy contributions for 2015 to 2017. As part of the implementation audit, the SFAO obtained access to surveys and documents that were used to recalculate the eligible costs and receipts for the years in question. Based on the recalculation initiated by the Swiss Federal Office of Energy, it was possible to see that, despite the reduction in chargeable costs (in line with the SFAO's considerations), the legal framework for the assessment of the contributions for 2015 to 2017 was complied with. As a result, this recommendation was also deemed to have been implemented. While it did not issue any new recommendations, the SFAO drew attention to the guidelines that should be observed if the project is to be continued. The SFAO would welcome it if the SwissEnergy office were to carry out a fundamental review of the project structure and aspects of simplification and increased transparency before the next contract renewal.

The recommendation on the renewal and periodic signing of declarations of independence for employees with decision-making functions when awarding subsidies or procurements was pending at the time of the follow-up audit. On the basis of the documentation submitted, this recommendation was also closed following the implementation audit.

**Original text in German**

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<sup>1</sup> These were made in subsidy audit mandate 17179; the audit report is available on the SFAO website ([www.sfao.admin.ch](http://www.sfao.admin.ch)).