

Audit of the procurement of external services

Federal Office for the Environment

Key facts

Every year, the Federal Office for the Environment (FOEN) concludes over a thousand new contracts. The financial volume for 2021 was CHF 127 million. Procurements covering a broad spectrum and in very different areas are made in a decentralised procurement organisation.

The Swiss Federal Audit Office (SFAO) examined the efficiency of the procurement process and the use of the procured goods/services by selecting a number of procurements in the services sector. It found that the services are procured in line with demand and that these services are indeed used. The SFAO identified potential for efficiency gains through increased centralisation of procurement powers.

Level-appropriate management of third-party mandates is ensured

The FOEN's tasks are divided into service groups, services and over 500 activities. The activities are made up of different projects with different procurement plans. Procurement decisions are made decentrally according to the line structure, whereby management's approval is required for larger procurements (over CHF 230,000 by the director, between CHF 100,001 and CHF 229,999 by a member of management). Depending on the circumstances, other organisational areas or units have to be involved or informed. The release and approval process for contracts is centrally regulated and adhered to.

The annual planning, management and review of the office's activities and the targeted use of human and financial resources by management are done at the performance level, which is comprehensible to the SFAO.

Potential to bundle procurement powers is not yet exhausted

The decentralised distribution of procurement tasks sometimes results in different processes in the divisions; this situation leads to certain efficiency losses. Therefore, the SFAO recommends that, as part of the FOEN organisational development project, an assessment be made as to whether certain procurement powers and tasks should be centralised, taking economic efficiency considerations into account. This centralisation would bring various advantages, such as the harmonisation of procurement requirements, identification of potential for bundling and more efficient handling of certain tasks that are currently decentralised.

In addition, the SFAO recommends supplementing the missing procurement requirements with provisions regarding the performance of market analyses and the preparation of official specifications, particularly for direct awards that exceed the threshold.

Procured services meet the requirements

In the 15 cases examined by the SFAO, there were no indications that procurements were made unnecessarily or that the procured services were not made available to internal and external stakeholders.

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