

**AUDIT**

# Follow-up audit on the implementation of a key recommendation: transfer of war material

State Secretariat for Economic Affairs

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## KEY FACTS

In 2018, the Swiss Federal Audit Office (SFAO) audited the control of the transfer of war material at the State Secretariat for Economic Affairs (SECO)<sup>7</sup>. A number of recommendations emerged from the audit: amongst other things, the SFAO recommended that the Federal Council publish the practical interpretation of the War Material Act in a suitable form. This was intended to create transparency and legal certainty. In a follow-up audit in 2021<sup>8</sup>, the SFAO inspected the implementation of three recommendations. In the follow-up audit, the SFAO could not comment on the implementation of the recommendation on the War Material Act, since at the time of the follow-up audit in February 2021, the Federal Council had not reached any fundamental decisions. As part of the current follow-up audit, the SFAO audited the implementation of this recommendation once again. Due to the war in Ukraine, the Federal Council has had to make numerous fundamental decisions since February 2022. The Federal Council provided information in a press release immediately after each of its decisions, unless it anticipated it being included in the War Material Ordinance.

This means the recommendation has been fully implemented.

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<sup>7</sup> Audit report 'Control of the transfer of war material' (EFK-17425)

<sup>8</sup> Audit report 'Recommendations on the control of the transfer of war material (EFK-21058)