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2026 annual programme: artificial intelligence and delivering on promises

Bern, 11 February 2026 – The Finance Delegation and the Federal Council have taken note of the annual programme of the Swiss Federal Audit Office (SFAO) for 2026. The programme is wide-ranging and includes, in particular, audits on the subject of artificial intelligence (AI). The question of delivering on promises constitutes a running theme. This is an increasingly important issue for the SFAO.

The failure to follow through on commitments can be detrimental to economic performance. "Expenditure is justified with the pledge that a service will be of better quality in the future, or will be provided more cheaply and efficiently. The question is: are such promises made to politicians and the public being kept? We find that the answer too often remains unclear," writes Pascal Stirnimann in the foreword to this year's audit programme. The SFAO will therefore be seeking to answer this question, among others, in various audit projects in 2026.

Alongside this, the main theme this year is the use of artificial intelligence, a technology that presents both opportunities and challenges for the administration's day-to-day work. Various audits will address this issue from different perspectives. For example, as well as scrutinising AI solutions in the military, the SFAO is planning an audit of the provision of federal infrastructure for AI solutions. Relevant issues here include governance, data handling and the cost-efficiency promises that accompany new solutions.

In the area of security, the SFAO will be auditing the operating cost forecast for the F-35A fighter jets and the Armed Forces' financial plan, among other things. In an evaluation of the social security system, the SFAO aims to determine whether the reform of supplementary benefits has achieved its goals. On migration, the supervision of social assistance in the asylum sector is to be assessed, while justice-related audits will examine the potential for digitalising processes at the Swiss Institute of Comparative Law and the security of the *justitia.swiss* platform.

The 2026 annual programme comprises around 170 audits. The SFAO will be conducting audits on a wide range of topics relating to ICT projects, subsidies, procurement and construction projects. The focus here will be on economic performance. Audits of annual financial statements and a series of evaluations are also on the agenda.

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- Enclosure: 2026 annual programme (pdf)