

Follow-up audit of the implementation of key recommendations: allocation of funds to professors Federal Institutes of Technology Zurich and Lausanne

Key facts

In 2019, the Swiss Federal Audit Office (SFAO) audited the traceability of the allocation of funds to professors at the Federal Institutes of Technology in Zurich (ETH Zurich) and Lausanne (EPFL).¹ In its report, the SFAO drew up three recommendations, two of which concerned the transparency of fund allocation (ETH Zurich and EPFL) and one the ombudsman's office (ETH Zurich).

Transparency of fund allocation: recommendations have been partially implemented

ETH Zurich has standardised the obligation to provide evidence of the transparency of fund allocation in its regular budget, and integrated it into the process. However, the central monitoring of evidence still needs to be improved further. Full transparency will only be achieved when it is ensured that the entire regular budget is declared in the evidence in accordance with the budget agreement.

With regard to the transparency of additional funding at ETH Zurich, this was guaranteed for the ETH Grants (research funding programme), but not for the Scientific Equipment Program (funding programme for the procurement of scientific equipment) at the time of the audit.

At EPFL too, the faculties and colleges were instructed to communicate their regular budgets to all professors within their institutions, and to send the evidence to the EPFL Direction. This process has not been documented, and the format and level of detail of the communication were left to the institutions to decide. The requirements for evidence of transparency were only partially complied with.

There is also no transparency regarding additional funding at EPFL. The list of approved and rejected applications from the Scientific Equipment Fund is provided to the faculties and colleges, although the information is not shared with all the professors. The general rules for the use of reserves before the retirement of professors have not been formalised.

At EPFL, the process for providing evidence of budget transparency needs to be improved, especially with regard to documentation and monitoring. Here too, full transparency can only be achieved when it is ensured that the entire regular budget is declared in the evidence in accordance with the budget letter.

Recommendation to use an independent ombudsman's office has been implemented

ETH Zurich has made changes to its reporting system since the last SFAO audit. The ombudsman's office now has two external people (out of a total of four). Furthermore, the

¹ "Traceability of fund allocation to the professors of ETH Zurich and EPFL" (audit mandate 19507), available on the SFAO website.

new "Respect" advice and conciliation service commenced work, which ETH members can contact regarding inappropriate behaviour issues. ETH Zurich has also signed framework agreements with a number of external mediators, who can be appointed by various offices.

The design of the existing point of contact and ombudsman's office sufficiently guarantees their independence, as formulated by the SFAO in its recommendation.

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