

Audit of subsidies

Federal Office of Sport

Key facts

The Federal Office of Sport (FOSPO) promotes sport and physical exercise in Switzerland and their positive, useful and essential role in society. To this end, in 2016 it had approximately CHF 113 million available, divided into five loans. In addition, the loans are managed in connection with the national sports facilities – 2016 investment expenditure amounting to CHF 11.2 million. The Swiss Federal Audit Office (SFAO) examined three loans amounting to about CHF 26.2 million in terms of lawful and efficient use. In the context of the examination of the loans in connection with the support of associations and organisations, national sports facilities and international sporting events, the SFAO carried out audits of FOSPO and selected subsidy recipients. Swiss Olympic, the Biel tennis centre expansion project and the European gymnastics championship held in 2016 were selected.

The review of the ICS and the FOSPO award process was positive

The internal control system (ICS) in FOSPO has reached a high degree of maturity. The key controls defined in connection with the ICS are appropriate and address the significant risks, also in relation to control and supervision of the subsidy processes. There is no duplication and the frequency with which controls are conducted is appropriate. The SFAO believes the control environment and the risk assessment undertaken to be adequate.

The FOSPO award and supervision processes are appropriate for countering the known risks within the scope of subsidy awards and are in line with the legal bases. The processes are logically structured and can be adhered to with an appropriate amount of resources. The SFAO sees a small amount of room for improvement whereby discussions, approvals, agreements and requirements are set out in writing and are approved by the competent body. FOSPO is aware of this and is developing a supervision concept, which is why the SFAO has refrained from making a formal recommendation.

The Confederation's contributions are used economically

Swiss Olympic's process for making awards to the sporting associations is logically structured and transparent. Overall, there is a pragmatic balance between formalistic controls and trust. The pooling of responsibilities in Swiss Olympic, which coordinates subsidy awards, is efficient and economic. Swiss Olympic manages federal funds and the significantly higher cantonal contributions of Sport-Toto. The analysis of the annual accounts of individual associations shows that the federal subsidies are of existential importance for many associations. The SFAO found no indications that the associations have not been working economically.

In relation to national sports facilities, the Confederation's contributions are crucial for the realisation of a large number of projects due to their stimulus and knock-on effects. The new tennis hall in Biel, for example, could not have been realised to the extent it was without the contributions provided by the Confederation. A time lag and higher costs would have had to be incurred.

Most of the major sporting events end with a deficit. These sporting events could not be held without the volunteer services of many supporters and public-sector contributions. The review of the European gymnastics championships held in Bern in 2016 did not reveal an uneconomical use of resources.

In addition, there were no indications of conflicts of interest or partiality in FOSPO's management.

The recommendations regarding the Antidoping Switzerland foundation have been implemented

The SFAO's 2012 recommendations concerning the accumulated revenue surpluses, the instalments to be adjusted and the remuneration of the entire foundation board have been implemented.

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