

Follow-up audit on the implementation of main recommendations

Federal Office of Culture

Key facts

The Swiss Federal Audit Office (SFAO) audited the Federal Office of Culture (FOC) on the implementation of main recommendations from 2011.¹ The Federal Art Collection was already audited in 2015.²

Of the three outstanding recommendations on the internal control system (ICS), two related to the Federal Art Collection and one to the EU's MEDIA support programme for the film sector. Only the last one has been fully implemented. With regard to the two other recommendations, the FOC has not yet taken or implemented all necessary measures.

Extensive inventory cycle has been initiated – ICS and verifiability are still limited in places

The rolling inventory of the approximately 22,500 items over a period of one to five years which was approved by the Federal Finance Administration is complex and requires a great deal of time and effort. A complete concept is still lacking to ensure that the inventory is complete.

As the Confederation does not recognise any works of art in its balance sheet, the FOC can dispense with a risk and control matrix with regard to the Federal Art Collection. Nevertheless, risk mitigation controls are necessary. For example, the processes and specifications for inventory planning are documented without sufficient detail.

For annual reporting purposes, the FOC should ensure in future that all process managers prepare a report on the ICS in their respective areas.

Cinema Section adequately checks and manages service users

Each year, the Cinema Section controls and monitors around CHF 4.5 million for film promotion by means of service level agreements, reports and checklists. The controlling cycle is appropriate and the recommendation has therefore been implemented.

However, the SFAO identified the following need for clarification in the course of its follow-up audit.

Initiate analysis for administrative services

In accordance with the legal basis, MEDIA Desk is the exclusive recipient of subsidies. It provides administrative services totalling approximately CHF 420,000 per year.

¹ "Audit of the management of the Federal Art Collection and analysis of the follow-up of the European MEDIA sub-programme" (audit mandate 11379).

² "Audit of the management of the Federal Art Collections" (audit mandate 15535), available on the website of the SFAO (www.sfao.admin.ch).

From 1 January 2021, this activity will be governed by procurement law, regardless of whether compensation or a public contract is involved. The SFAO recommends that the FOC carry out an analysis and examine how the services can be provided most economically.

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