

Audit of language promotion subsidies

Federal Office of Culture

Key facts

The Swiss Federal Audit Office (SFAO) conducted an audit of the effectiveness of language promotion subsidies at the Federal Office of Culture (FOC). The FOC promotes multilingualism and communication between the language communities in Switzerland with around CHF 15 million per year. Around half of these funds go to the cantons of Ticino and Graubünden to support Italian and preserve Romansh as a national language.

The audit focused on the financial assistance for the cantons of Ticino and Graubünden, and for the multilingual cantons of Bern, Fribourg and Valais. The FOC delegates operational implementation to the cantons through service level agreements (SLAs) and programme agreements (PAs), and supervises implementation itself.

The audit findings were generally good. Financial assistance is awarded in accordance with the legal provisions. The organisation and processes are appropriate and ensure a good cost-effectiveness ratio. However, the strategy and the objectives to be achieved within the framework of the SLAs/PAs with the cantons still need to be better defined. This is with a view to an effective and efficient use of funds.

The strategic direction and objectives should be defined more clearly

The subsidised support measures comply with the legal requirements. Since there is no concrete overarching strategy and no measurable objectives are defined, assessing their effectiveness proves to be difficult. In the canton of Graubünden, the FOC commissioned an external assessment in 2018, which analysed the effectiveness for the canton and made recommendations. So far, there has been no external assessment in Ticino. However, the FOC is in the process of gathering an overview of the areas funded in the past and today in order to define future priorities. The adoption of a joint and coordinated strategy with the cantons, the setting of funding priorities and the definition of objectives and indicators in the SLAs/PAs would also enable the FOC to allocate funds in a more targeted manner.

The SLAs/PAs with the various cantons differ formally in certain respects, such as the financial participation of the respective cantons or the SFAO's right to perform checks. In order to ensure uniform management and equal treatment of the cantons, the SFAO recommends that the FOC formally harmonise all SLAs/PAs.

The organisation and processes are appropriate

The FOC implements its mandate with relatively few resources; the burden on the cantons is proportionate.

In principle, the SFAO believes that the processes in the cantons are appropriate. Nevertheless, individual weaknesses were identified. In the canton of Graubünden, reporting to the FOC only occurs at the end of each year for the previous year. This is due to the dates of the general assemblies of the end beneficiaries being late in the year. There is a certain risk that the FOC might be informed too late if the end beneficiaries encounter problems.

The canton of Ticino finances very heterogeneous organisations and projects entirely with federal funds. From 2011 to 2019, it even built up significant reserves with these funds. The FOC identified the problem and has since introduced measures. As part of its controlling, the canton of Valais systematically reported to the FOC the share of the federal budget used for each project, but not the share committed by the canton. The FOC was therefore unable to verify whether the canton's participation complied with the requirements

Original text in German