

Follow-up audit of the implementation of key recommendations

Federal Office for the Environment

Key facts

The Swiss Federal Audit Office (SFAO) conducted a follow-up audit at the Federal Office for the Environment (FOEN) on the implementation of eight key recommendations from four different audits conducted between 2015 and 2017.

Four recommendations have been implemented. Measures have been introduced for the other four, but these do not yet meet the SFAO's expectations. As they have not been fully implemented, they remain open in terms of recommendation monitoring and will be re-scheduled for review.

Better incident management and savings in the hydrological measurement networks

The SFAO reviewed two recommendations from the performance audit on the operation of the hydrological measurement networks¹. These have been implemented. The FOEN implemented the central manual recording and documentation of faults in the monitoring network and their processing with new maintenance software that has been in use since spring 2020. This will enable targeted measures to be taken in future to reduce susceptibilities and/or the time and effort required for processing.

The calibrations of hydrological measuring instruments carried out by the Swiss Federal Institute of Meteorology (METAS) for the FOEN attracted attention in 2017 due to high costs compared to foreign providers. Since then, measures such as replacing flat-rate billing with performance-based billing have led to significant cost reductions. As recommended by the SFAO, the FOEN has also examined cost-benefit analyses with alternative options to the current solution. There is still a small potential for savings, which must be weighed against non-financial aspects. Next year, the FOEN intends to decide on the optimal solution.

CO₂ certificates: "Sink effect of wood" programme reference model will be adapted as of 2021

As part of the audit of CO₂ compensation², the SFAO called for an international body to independently determine the reference development of the sink effect of wood. The SFAO doubted the independence of the experts who developed the previous model as the basis for the certificates. The equivalent value of the certificates is around CHF 230 million for the seven-year crediting period up to 2020.

By commissioning a German expert panel to review the reference model, the office has complied with this request and thus implemented the recommendation. The FOEN and the programme owner Swiss Wood Sink association (SSH/PBS) do not share all the specialist findings and recommendations made by the German experts. Nevertheless, their report has led to various adjustments in the programme (in particular the programme description with the reference model) for the second, now three-year, crediting period from 2021.

¹ Audit mandate 15331, available on the website of the SFAO (www.sfao.admin.ch).

² Audit mandate 15374, available on the website of the SFAO (www.sfao.admin.ch).

Lack of transparency in the effectiveness of CO₂ reduction measures for fuels

The CO₂ Act means the Confederation is pursuing specific CO₂ reduction targets, including payment of the CO₂ levy, participation in the emissions trading system (ETS) and a reduction obligation (non-ETS).

During the evaluation of the incentive effect of the emissions trading system³ in 2017, the SFAO found that this effect had not yet been reported individually in a transparent manner. The SFAO therefore recommended more transparent reporting of the impact of each measure and comparisons with the targets. Although the FOEN can determine the overall effect of the measures, it cannot assign the causes to the individual measures. This will only be possible by means of an evaluation, which the FOEN is planning for 2022. Only then will the recommendation be fully implemented.

The review of the measurement networks and the inventory of environmental data have not yet been completed

In 2017, the SFAO conducted an audit of environmental observation⁴. It has now reviewed four of its recommendations. In the meantime, the FOEN has implemented the recommendation concerning measures to strengthen financial management and control.

The recommendation to review possible savings potential in measuring programmes by adjusting the frequency of measurements and/or the number of measuring points has not yet been fully implemented. Since 2017, the FOEN has only carried out such reviews for selected measuring programmes in operational and ongoing business activities.

Also not yet implemented as expected is the recommendation to define an application process for decisions on the introduction of new indicators and underlying data surveys. This should set out cost-benefit aspects.

The SFAO had recommended that the compiling of an inventory of environmental data be taken forward according to uniform standards. Uniform standards are being sought, among other things, with the measures initiated within the framework of eGovernment and other inter-agency projects for the digital publication of data collections. However, a comprehensive inventory of data and its parameters across the various FOEN divisions is still lacking. The recommendation has not yet been fully implemented.

Original text in German

³ Audit mandate 16393, available on the website of the SFAO (www.sfao.admin.ch).

⁴ Audit mandate 17408, available on the website of the SFAO (www.sfao.admin.ch).