



Summary

The risk management policy of the Confederation is recorded in a document which was approved by the Federal Council in December 2004. The specific implementing procedures were defined in a second decision in January 2005.

The SFAO notes that both Federal Council rulings were implemented.

In the case of the administrative units, however, implementation occurs in various ways. Points such as harmonised treatment of equal risks, targets in line with the hierarchical levels or greater integration in the management systems should be strengthened. Risk management will only provide benefits if it is actually implemented by management. Although up to now the corresponding instructions from the Federal Council which are mentioned in the Federal Budget Ordinance have not been issued. It has to be decided if these instructions should be issued or whether a clear statement should be made concerning the instructional nature of the document on risk management policy.

At the overall federal level the Federal Council merely takes note of the individual perspective of the departments and the Federal Chancellery. What is lacking is not just a complete overview of the risks but a risk management policy as well. The SFAO has pinpointed several improvements which should be made to obtain a reliable perspective.

Finally the SFAO notes that the obligation concerning information about risk management in the notes to the annual financial statements have formally been fulfilled. Concerning content, there is the question of whether the information requirements of the reader of the annual financial statement, in particular parliament, have been met.

The Finance Delegation of the Federal Assembly took note of the report in its meeting of 3 – 4 November 2008.

Original text in german