



Audit of the internal control system for purchasing Federal Statistical Office

Key facts

The internal control system (ICS) of the Federal Statistical Office (FSO) exists at the conceptual stage. Workflow charts of the purchasing process have been drawn up. Key checks have been identified. The next stage involves the identification of risks by employees, then categorising these so that mitigation measures can be defined. The ICS documentation has not been completed.

Under the regulatory provisions of the Federal Department of Home Affairs (FDHA), purchases exceeding CHF 5000 require the prior conclusion of a contract with the service provider. Contracts are entered in an SAP database designated by "Vertragsmanagement" (VM, contract management). Tests performed have confirmed that contracts are entered in the database.

In the accounting area, purchasing is processed using an SAP application – a standardised IT solution "Kreditorenworkflow" (creditor workflow) – used by several offices in the Confederation. The application requires the involvement of the Finance Service Centre of the Federal Department of Finance, which receives and scans the invoices at the early stage of the process. Upon receipt, the contents of the invoice are verified by the project leader (services rendered, description, etc.). Two levels of approval are then scheduled in the creditor workflow application. The first level requires the approval of the cost centre head and the second requires the approval of Financial Services (FICO). Purchasing costs are systematically processed in the creditor workflow application. They include all of the expenses paid by the FSO, excluding VAT returns. The invoices then require three levels of checking: checker, approver 1 and approver 2, at different levels of accountability. Tests have shown that the approval limitations are not configured in SAP.

Release of the invoice for payment requires the FICO to intervene twice in the E-Gate system in accordance with the check and release principle. The procedure is monitored.

The audit shows the effectiveness of the checks in the purchasing process. However, it also highlights an inadequacy in the internal rules on the processing of purchasing. Practices relating to the signing of contracts with service providers – two cases identified out of 25 selections tested – are not systematically monitored and the internal approval rules are not clearly defined and reproduced in the creditor workflow application.

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