

PEER REVIEW OF THE SWISS FEDERAL AUDIT OFFICE BY THE FRENCH COUR DES COMPTES

#19511

In 2020, the French Cour des comptes conducted a peer review of the Swiss Federal Audit Office (SFAO). The last review of Switzerland's supreme audit institution (SAI) was conducted in 2015 by the European Court of Auditors (ECA). The SFAO decided to undergo a new review in accordance with the applicable international standards. Four areas were analysed: independence of the SAI (1), communication and relations with stakeholders (2), ethics, transparency, accountability and good governance (3), approach to audits (4).

Verdict: The results are good. The French Cour des comptes issued six recommendations to the SFAO.

RECOMMENDATIONS



1. Conduct a general reflection on the means of establishing the SFAO's independence

2. Continue to invest in external communication regarding the SFAO's work

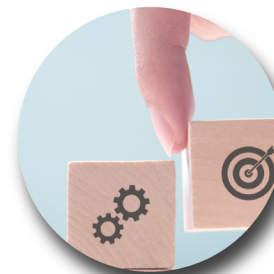


3. Make better use of past publications and the monitoring of recommendations, and bring the SFAO closer to the general public



4. Raise awareness of ethical rules internally with the formalisation of an own code of ethics

5. Continue to focus on audits that are strategic for the country and really strike a chord with the public



6. Continue working to reduce the number of audits of financial statements of no particular issue

Further information:



The SFAO accepted all of the recommendations and has already begun to implement them.



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