

Finanzdelegation

Délégation des finances

Delegazione delle finanze

Joint Committee on Finance

Eidgenössische Finanzkontrolle

Contrôle fédéral des finances

Controllo federale delle finanze

Swiss Federal Audit Office



100 ans



125 Jahre

100 years of Finance Committees – 125 years of Audit Office

13 September 2002

In 1902 the final vote was taken in the newly opened Parliament Building on the Federal Law on Transactions between the National Council, the Council of States, and the Federal Council. This law led to the creation of the standing Finance Committees and the Joint Committee on Finance. The predecessor organization of the Swiss Federal Audit Office (SFAO), the Federal Supervisory Office had already been created in 1877. This double anniversary was celebrated with a ceremony and a conference on the current issue of “Industry and information society related risks and the challenges for federal supervision systems” on 12th and 13th September 2002 in the National Council chamber.

The current **federal financial supervision systems** were established by the Federal Assembly in October 1902. At that time, several motions had been made in Parliament demanding the urgent creation of a court of auditors. This did not, however, seem to conform with the Swiss mentality because the Federal Assembly would have had to share its exclusive supreme supervisory powers with this institution. That is why the Federal Council put forward a Message to Parliament in 1899 proposing to build a new system using the existing institutions: The 25-year-old Supervisory Office became the Federal Audit Office and the ad hoc committees, which had been created for controlling the budget and accounts, became the standing Finance Committees of the National Council and the Council of States. The most important reform of the system, however, was the creation of the Joint Committee on Finance drawing on members from both chambers, with three members from each Finance Committee, and responsible for auditing and supervising the entire federal budget. The Swiss Federal Audit Office has since developed into an independent institution for the financial supervision of the Confederation. It has nothing to fear from comparisons with the supreme auditing authorities of other industrial nations, even though it does not yet have the constitutional status of a court of auditors.

The **anniversary conference** will be dealing with the highly charged issue of what the Confederation can be held liable for and how these risks should be managed. In addition to many agricultural organisations, many other types of organisation are entrusted with public duties by the Confederation. The government now engages in outsourcing, privatisation and competition. Nevertheless, the Confederation still accepts secondary liability for enterprises such as the SBB (Swiss Federal Railways), Swiss Post, Skyguide, the Federal Institutes of Technology, the Paul Scherrer Institute, the Swiss Electro-technical Association, Swissmedic and others. The Confederation bears an enormous risk, without having any great possibilities for intervention or control. Should the Confederation continue to assume liability, and if so, on what terms and with what amount of leverage? Competent speakers have contributed to the debate and provided the first answers to these questions.

Further information: Conference secretariat, Tel. 031 / 322 99 08