



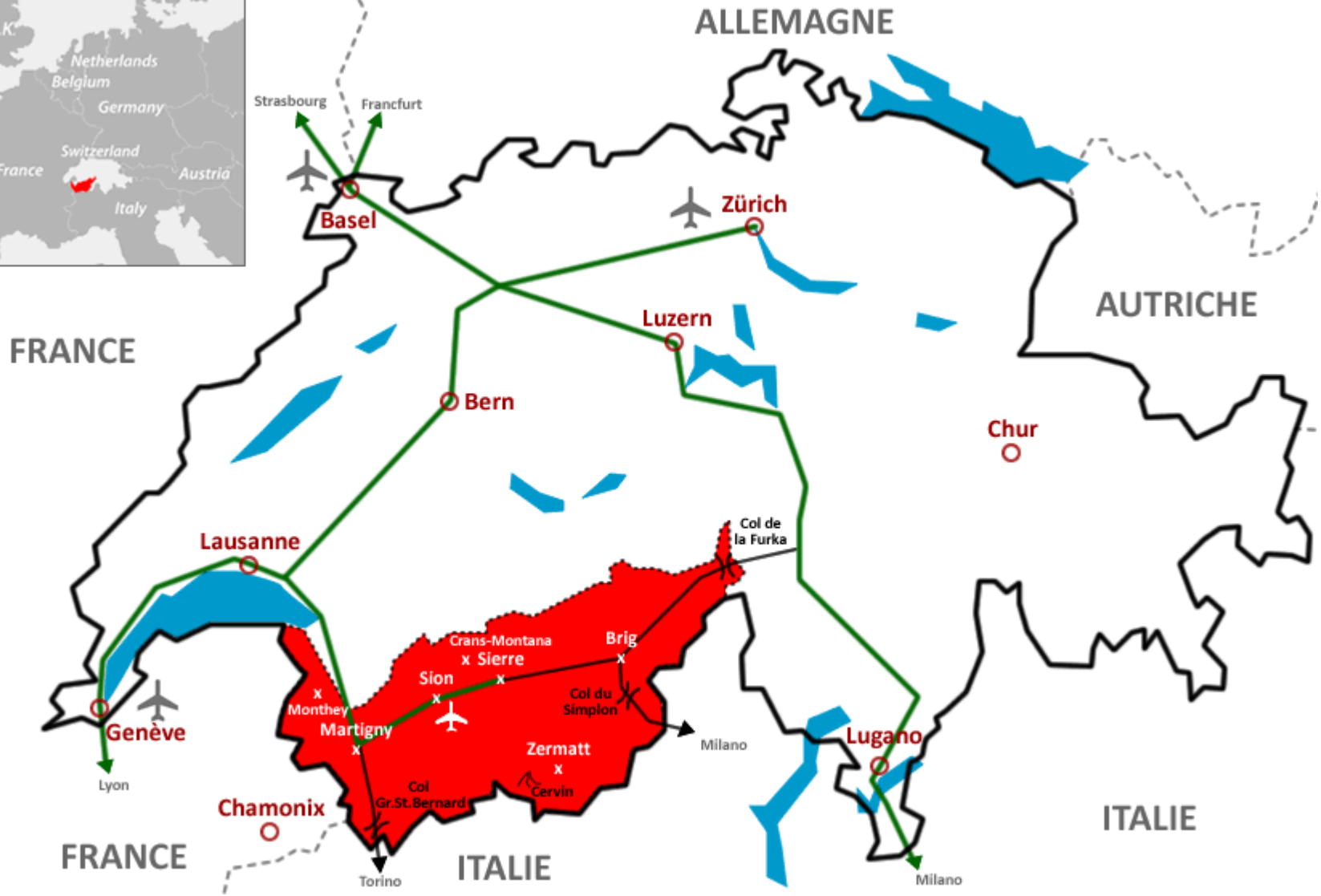
International seminar Dresden 23.10.2015



Audit procedures and experience in the
area of culture for different legal forms

Fanny Bourgeois
Licensed audit expert

Didier Cheseaux
Licensed audit expert



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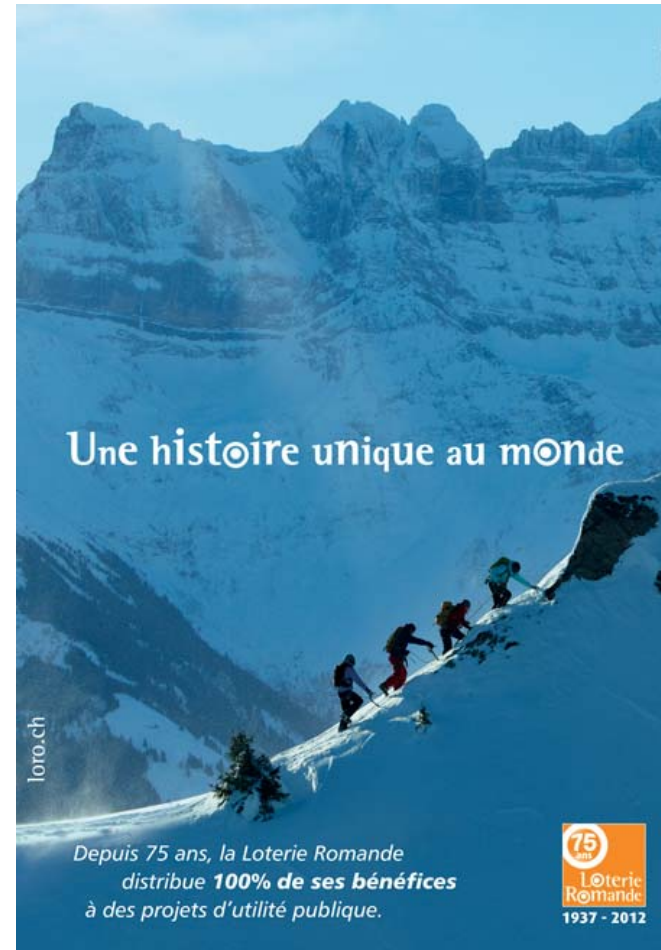
Loterie Romande



Legal bases

Mission

Organisation



Legal bases

Federal lotteries and commercial betting act of 1926

Intercantonal agreement on supervision and licensing of, as well as distribution of profits from lotteries



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Convention intercantonale sur la surveillance, l'autorisation et la répartition du bénéfice de loteries et paris exploités sur le plan intercantonal ou sur l'ensemble de la Suisse

adoptée par la Conférence spécialisée sur le marché des loteries et la loi sur les loteries le 7 février 2005 en vue de la ratification par les cantons

Les cantons, vu les art. 15, 16 et 34 de la loi fédérale sur les loteries et les paris professionnels du 8 juin 1923¹ arrêtent:

I. Dispositions générales

Objet et but

Art. 1 Objet

La présente convention règle la surveillance de même que l'autorisation et l'affectation des bénéfices de loteries et paris exploités sur le plan intercantonal ou sur l'ensemble de la Suisse et qui relèvent de la Convention intercantonale du 26 mai 1937 sur l'organisation commune des loteries (IKV)² ou de la Convention relative à la Loterie de la Suisse Romande du 6 février 1985³.

Art. 2 But

La présente convention a pour but l'application uniforme et coordonnée du droit sur les lo-

IV. Fonds de loterie et de pari et répartition des moyens financiers

Art. 24 Fonds de loterie et de pari
Chaque canton institue un fonds de loterie et de pari. Les cantons peuvent gérer des fonds du sport séparés.

Les sociétés organisatrices de loteries versent leurs bénéfices nets aux fonds des cantons dans lesquels les loteries et paris ont été exploités.

Avant répartition aux fonds cantonaux, les cantons peuvent affecter une partie des bénéfices à des buts nationaux d'utilité publique ou de bienfaisance.

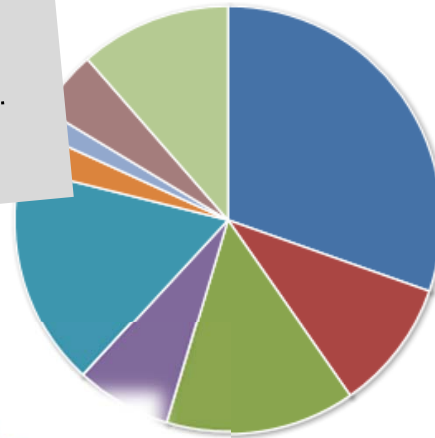
Art. 25 Instance de répartition
Les cantons désignent une instance compétente pour l'attribution des moyens du fonds.

Art. 26 Critères de répartition
Les cantons déterminent les critères selon lesquels l'instance de répartition statue pour le soutien de réalisations d'utilité publique et de bienfaisance.

Mission et figures

Total: 209'944'570.-

LOTÉRIE ROMANDE MISSION
 The 6 French-speaking cantons (Vaud, Fribourg, Valais, Neuchâtel, Genève et Jura) authorize the Loterie Romande operation and receive all its profits. Net profits are entirely dedicated to **support public service institutions from the Swiss Romande.**



Vaud	63'824'161.-	30%
Fribourg	20'785'839.-	10%
Valais	30'098'026.-	14%
Neuchâtel	15'196'517.-	7%
Genève	35'682'319.-	17%
Jura	6'173'475.-	3%
ADEC	3'832'166.-	2%
Swiss Olympic, ASF & LN	10'305'620.-	5%
Sport amateur cantonal	24'046'447.-	11%

répartition géographique des langues officielles en Suisse (2000)



Organisation in the canton of Valais

7 members appointed by the
Government

Allocation proposal done by
the delegation, approved by
the Government

Valais delegation

- Independent from the State of Valais
- Administratively attached to
- Accounts held by the delegation, consolidated in the State accounts

Allocation of donations rules
determined by the
Government

Beneficiaries

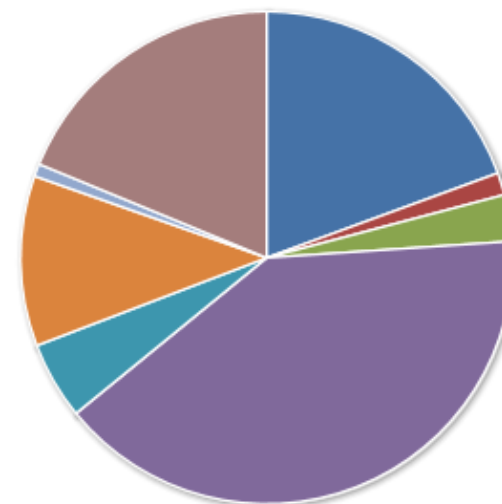
Total: 23'832'371.-

Fondation Gianadda



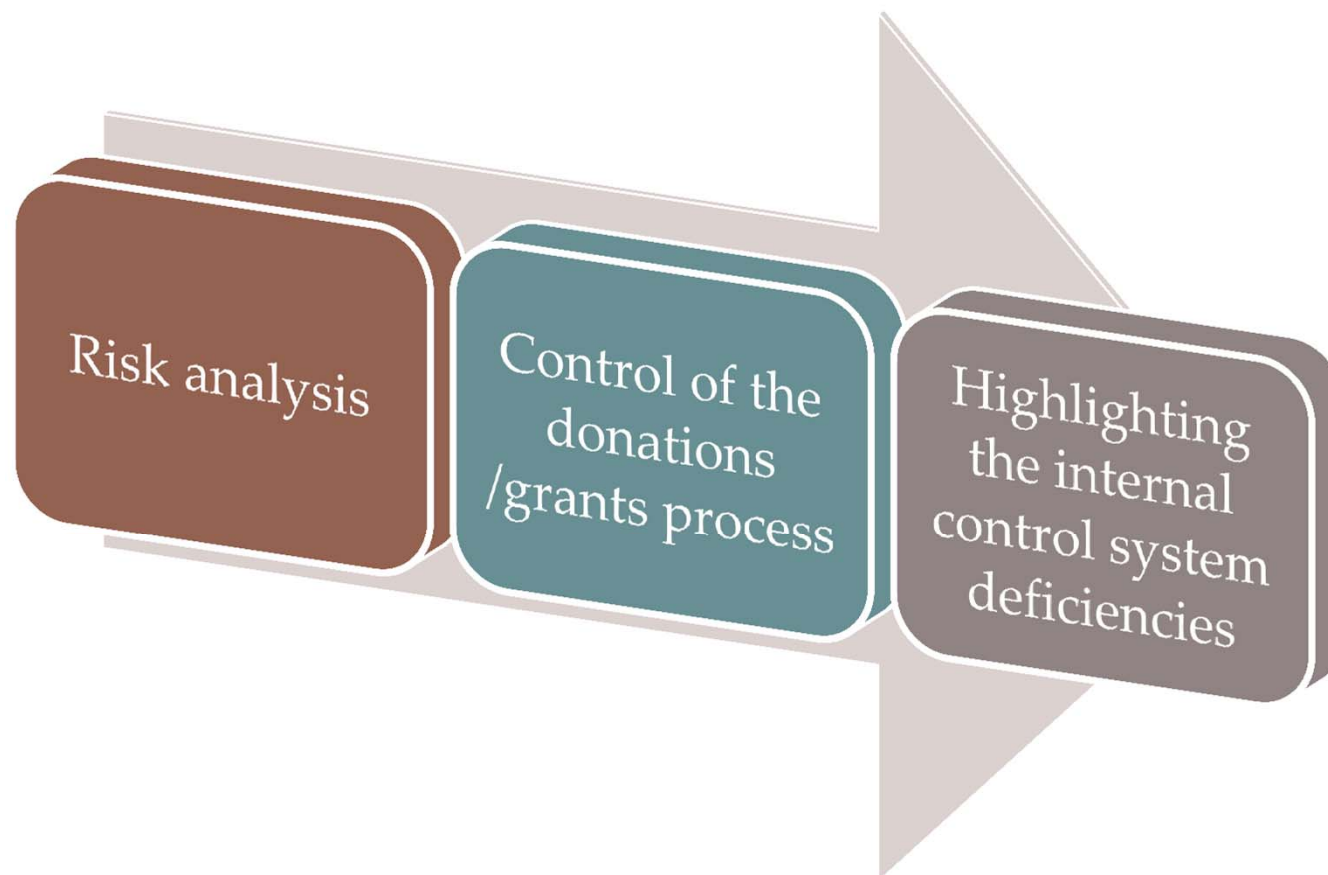
ABBAYE DE
SAINT-MAURICE
1500 ans



Action sociale	4'626'521.-	19%
Jeunesse et éducation	349'000.-	1%
Santé et handicap	727'850.-	3%
Culture	9'573'000.-	40%
Formation et recherche	1'214'000.-	5%
Conservation du patrimoine	2'669'000.-	11%
Environnement	196'000.-	1%
Promotion, tourisme et développement	4'477'000.-	19%

Audit procedure



Recommendations raised

- 1 Use of a check-list to ensure conformity of the donation
- 2 Implementation of an IT system permitting the file tracking
- 3 Follow-up of the financial capacities of the applicants

Recommendations raised

4

For donations over Fr. 30'000.00,
licensed audit expert certificate is required

5

Definition of a payment policy

6

Formalisation of granting criteria

Castles



Château de St-
Maurice Foundation

Château Mercier
Foundation



History

Château de St-Maurice

- built in the 15th century
- owned by the State of Valais
- restoration in the 70's
- cantonal museum of the military history
- as of 2004, **exhibition** place



Château Mercier

- built in the early 20th century
- donation in 1991 to the State of Valais by the family Mercier
- significant refurbishment work (CHF 4 mios) between 1993 and 1996 in order to use it as a **meetings and seminars center.**

Legal form

Foundations
established by a
foundation act

Accounts
independently held by
the foundation

Audit office of the
Canton of Valais is
designated in the
foundation act as
auditor

A **convention** defines

- the use of castles
- the foundations and State of Valais obligations

Audit

Auditors yearly verify :

- The accuracy of the published financial statements
- The proper use of public money in accordance with the provisions of the convention and the subsidies act.

**beneficiary project
=
repayment of
funds**

Subsidies act stipulates, in particular, that «*competent authority can totally or partially reduce a financial support, as far as the economical situation of the applicant allows him to carry out his task without grant*»

Reporting

Audit office
of the
canton of
Valais
publishes

- An audit **short-form report** to the foundation representatives according to the Swiss Auditing Standards
- A **comprehensive report** to
 - the cantonal Government
 - the parliamentary Committees
 - the State service responsible of the subsidisation
 - the President of the foundation
- These two reports are also submitted to the **Cantonal Supervisory Board** for Foundations

Federal Shooting Festival

40'000 shooters and
40'000 visitors (Swiss and abroad)

Global budget amounts to CHF 20.5 mios

State of Valais granted CHF 1.8 mio

Loterie Romande granted CHF 1.5 mio



Organisation



Creation of
two
associations



Association
implements

- guidelines on finance
- personnel guidelines
- specification note for the organizing committee

Association
for finance
the
manifestation

Audit



Audit office of
the Canton of
Valais is
**statutory
auditor**

- Follow-up of the budget during the years of preparation
- Yearly financial audit
- At the end of the project, audit of the final accounts as well as the liquidation of the association

The 200th anniversary events

The stars projects divided into 5 thematic categories

- Culture
- History
- Discovery
- Sport
- Innovation

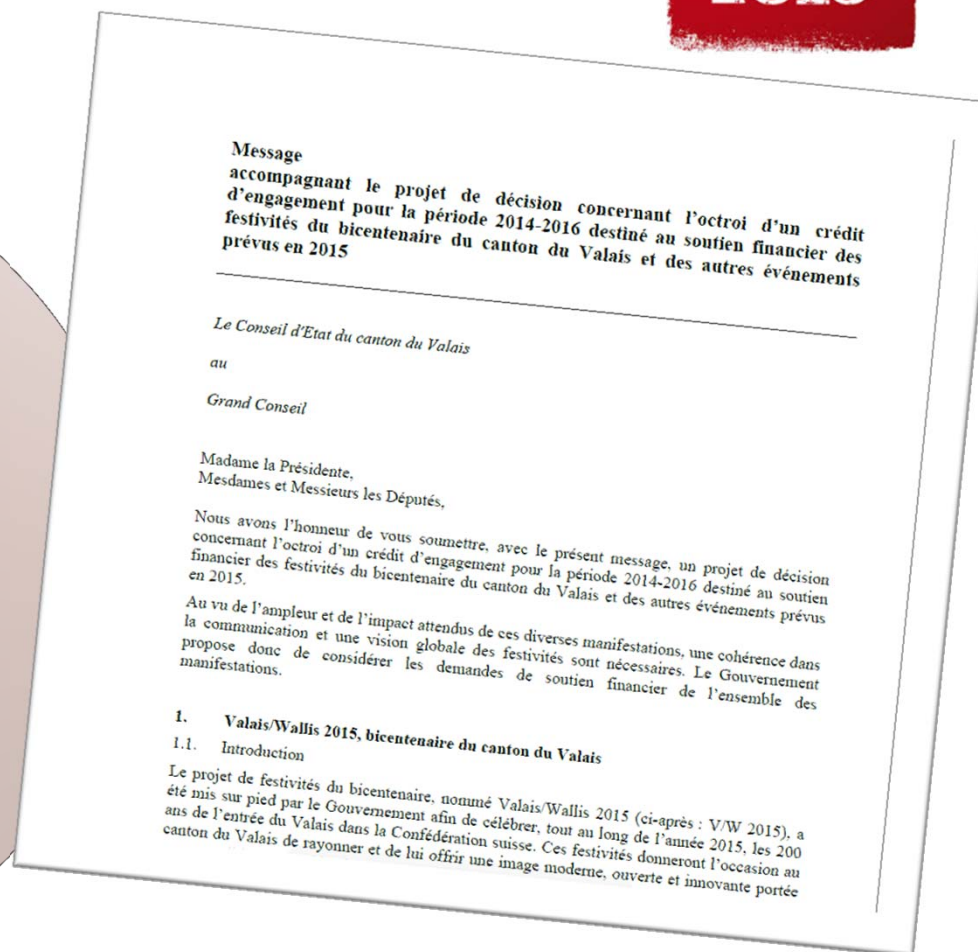


Legal bases



Parliament's decision

- Steering Committee
- Mandate to Valais/Wallis Promotion



Budget

Financial support amounting to Fr. 13'000'000.00 is divided as follows :

Fr. 5'000'000.00 for the 2015 events

Fr. 4'000'000.00 for the « Stars-Projects »

Fr. 2'500'000.00 for the commemorative days

Fr. 500'000.00 for the «2015 labels »

Fr. 800'000.00 for the mandate Valais/Wallis Promotion

Fr. 200'000.00 for the steering Committee

Fincancing is granted by the Loterie Romande for Fr. 10 mios and by the State of Valais for Fr. 3 mios.



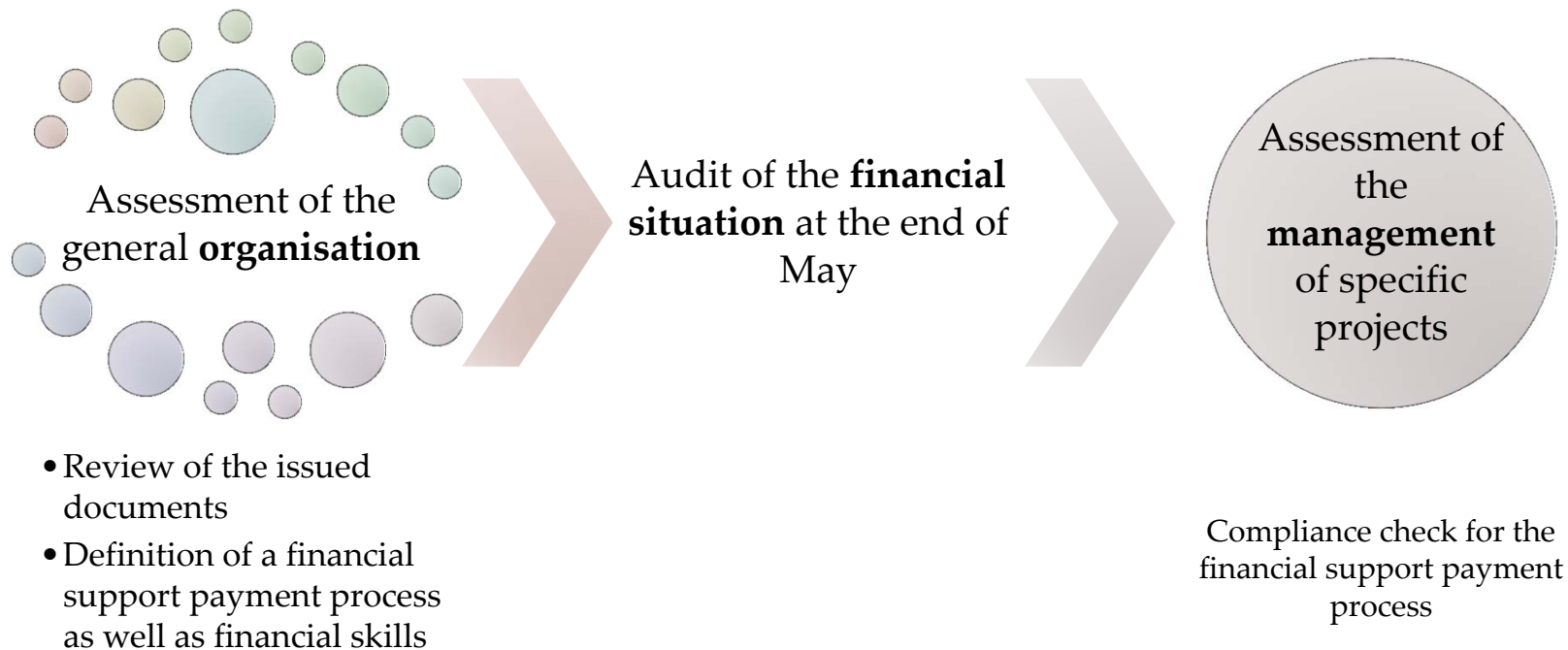
Audit of the 200th anniversary projects



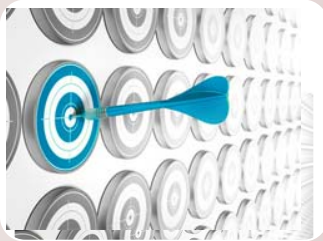
Objective of the audit

- to verify that the organisation is **described**
- to grant that the governance complies with the State **rules**
- to ensure that organisation provides an **effective global vision**

Audit of the 200th anniversary projects



Audit of the 200th anniversary projects



Adequate organisation



Rules prevailing at the State of Valais are globally being complied with.



Seven recommendations have been issued.

Audit of the 200th anniversary projects



1

Financial report must be **up to date**.

2

Necessary adjustments to the subsidies need to be communicated.

3

Project manager has to **complement the existing instruments**.

A star project



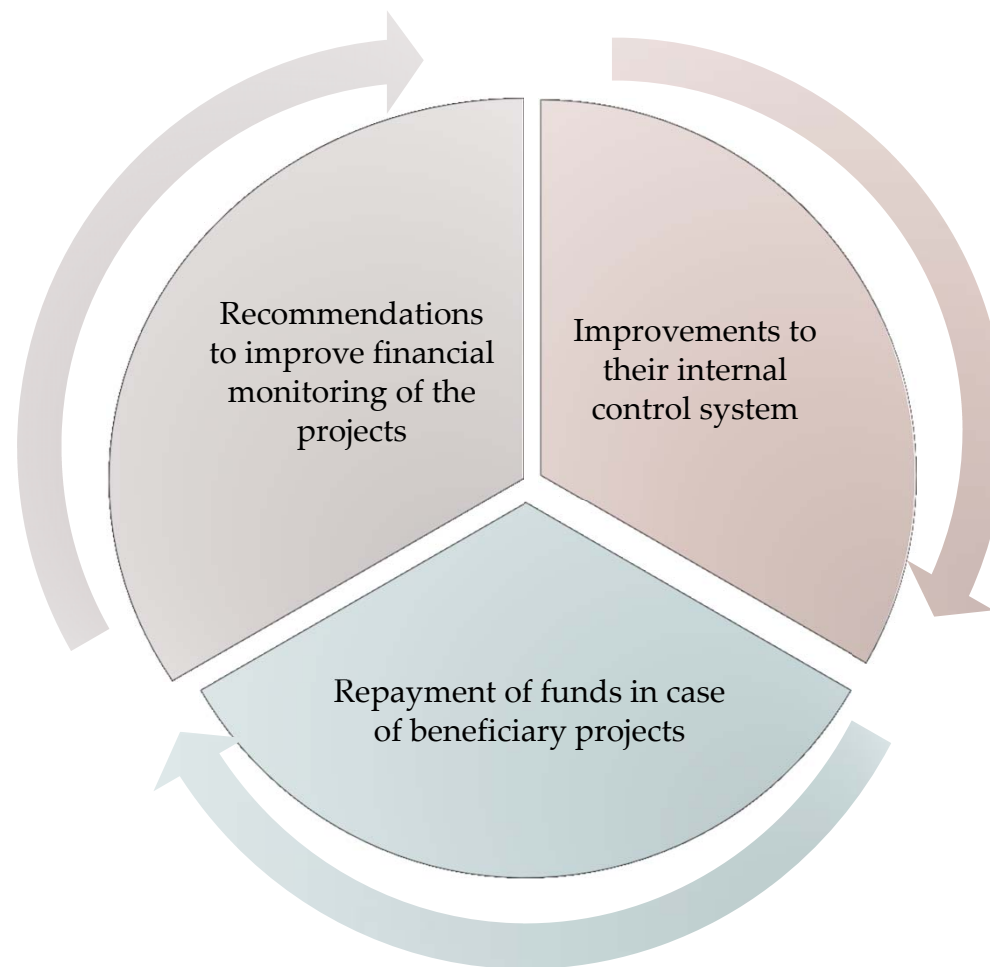




Added value of our audits



FÊTE FÉDÉRALE DE TIR
VALAIS 2015
11 juin - 12 juillet Rarogne | Viège
De tout coeur!





THANKS

