

## SWITZERLAND

- Capital: Bern
- Population: approx. 8,000,000
- Language: German, French, Italian, Rhaeto-Romanic
- Part of the EU since: Not a member

### MEMBER BODIES:

- EXPERTsuisse  
<https://www.expertsuisse.ch/home>



### PROFESSIONAL BODIES

EXPERTsuisse	
Membership	Voluntary
No. of members	8,750
Institute staff	40
Date of establishment	1925
Local branches	2
Subject to public oversight	No
Public oversight authority	N/A

Involvement in Qualification and Market Access	EXPERTsuisse
Initial education	Yes
Examination	Yes
Approval and registration	No
Continued Professional Development	Yes

Activities	EXPERTsuisse
Standard setting	Yes (standard setting for audits of PIEs in coordination with FAOA)

## Structure and organisation of the profession - key features - 2020 update

Quality assurance	Yes (on site quality performance inspections performed by FAOA and limited to audit firms of PIEs)
Disciplinary measures	Yes

### PROFESSION

Professions	Licensed Audit Expert	Licensed Auditor
Professional body	EXPERTsuisse	EXPERTsuisse
Protected title	Yes	Yes
Reserved activities	Statutory Audits	Statutory Limited Examinations
Included authorisations	N/A	N/A

### SUPERVISION

	Licensed Audit Expert	Licensed Auditor
Regulated profession	Yes	Yes
Supervision	No (only audit firms of PIEs)	No
Public oversight authority	Federal Audit Oversight Authority (FAOA)	Federal Audit Oversight Authority (FAOA)

### QUALIFICATION

	Licensed Audit Expert	Licensed Auditor
General initial education steps (without possible exemptions)	<ul style="list-style-type: none"> <li>One of the educations listed in Article 4, para 2 Federal Act on the Licensing and Oversight of Auditors (AOA)<sup>1</sup></li> <li>Between 3 and 12 years of practical training (depending on diploma)</li> </ul>	<ul style="list-style-type: none"> <li>One of the educations listed in Article 4, para 2 AOA<sup>2</sup></li> <li>1 year of practical training</li> </ul>

### STATISTICS

	Licensed Audit Expert	Licensed Auditor
No. of qualified professionals	7,000	2,600

<sup>1</sup> For example, certified accountant, tax expert, expert in accounting and controlling, university degree in business administration, economics or law

<sup>2</sup> For example, certified accountant, tax expert, expert in accounting and controlling, university degree in business administration, economics or law

## Structure and organisation of the profession - key features - 2020 update

No. of new trainees per year <sup>3</sup>	400	400
No. of people taking the professional examination	260	Information not available
No. of people passing the professional examination	260	Information not available

## MARKET ACCESS – QUALIFIED PROFESSIONALS

	Licensed Audit Expert	Licensed Auditor
Registration required	Yes	Yes
Competent authority for registration	FAOA	FAOA
Cost of appointment/ registration	CHF 800 (€650)	CHF 800 (€650)
Oath required	No	No
Insurance required	No (only audit firms of PIEs)	No
Professional address required	No (only audit firms, including sole proprietorships)	No (only audit firms, including sole proprietorships)

<sup>3</sup> Number of trainees starting the education as Swiss certified accountant (educational diploma), which is the most direct way to become a licensed audit expert. However, the licensing as audit expert or auditor does not require the diploma as Swiss certified accountant. There are other ways to become a licensed audit expert / auditor (see the section on qualification).