



Is your foundation required to  
conduct an annual audit?

Foundation Services



Discover why an annual audit is not just a matter of compliance, but a key to strengthening your foundation.

When are you required to undergo an annual limited review?

**Balance sheet total**

> 200,000 CHF

**Public donation appeals**

**Audit obligation by the authorities**

...plus, two out of three criteria have not applied to your foundation in the last two years.



**Total assets**

> 20 million CHF



**Total revenue**

> 40 million CHF



**Full-time employees**

> 250

If your foundation meets two of the three criteria, then you are required to undergo a regular audit. Feel free to reach out to us at any time for this.

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Thanks to our globally proven expertise, we provide the foundation board with all the necessary means through our local teams, enabling them to optimally fulfil their supervisory duties.

*Christophe Aebi, Partner Deloitte Private*

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What value does an audit generate for your foundation?

# How can your foundation benefit from collaborating with Deloitte?



## Problem solving

For every problem, there is a solution. With our dedicated team, we are specialised in your regulatory requirements and can support you in finding a solution to any problem.



## Expertise & Know-how

Deloitte has its own dedicated team for limited reviews, specifically tailored for SMEs. The comprehensive expertise of our specialists enables us to address all questions and concerns of the foundation board.



## Digital Solutions

With the help of our diverse analytical tools and integration with authorities, we can facilitate an efficient audit. Additionally, through our online platform Deloitte Connect, you will receive real-time feedback on the status of the audit.



## Cost-Efficient Approach

Deloitte's SME team enables us to meet the highest standards tailored to your finances and needs, with the aim of exceeding your expectations.

## Contacts



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## Which additional services do we offer?

- Reviews according to Swiss Audit Standard 910
- Preparation of financial statements according to Swiss Audit Standard 930
- Preparation of audit reports compliant with the requirements of the Swiss Federal Foundations



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