

# **Report of the statutory auditor on the financial statements**

Autor(en): **Anliker, Daniel / Balkanyi, Patrick / Siegrist, Gerhard**

Objekttyp: **Article**

Zeitschrift: **Annual Report / Switzerland Tourism**

Band (Jahr): - **(2015)**

PDF erstellt am: **25.05.2024**

Persistenter Link: <https://doi.org/10.5169/seals-685615>

## **Nutzungsbedingungen**

Die ETH-Bibliothek ist Anbieterin der digitalisierten Zeitschriften. Sie besitzt keine Urheberrechte an den Inhalten der Zeitschriften. Die Rechte liegen in der Regel bei den Herausgebern.

Die auf der Plattform e-periodica veröffentlichten Dokumente stehen für nicht-kommerzielle Zwecke in Lehre und Forschung sowie für die private Nutzung frei zur Verfügung. Einzelne Dateien oder Ausdrucke aus diesem Angebot können zusammen mit diesen Nutzungsbedingungen und den korrekten Herkunftsbezeichnungen weitergegeben werden.

Das Veröffentlichen von Bildern in Print- und Online-Publikationen ist nur mit vorheriger Genehmigung der Rechteinhaber erlaubt. Die systematische Speicherung von Teilen des elektronischen Angebots auf anderen Servern bedarf ebenfalls des schriftlichen Einverständnisses der Rechteinhaber.

## **Haftungsausschluss**

Alle Angaben erfolgen ohne Gewähr für Vollständigkeit oder Richtigkeit. Es wird keine Haftung übernommen für Schäden durch die Verwendung von Informationen aus diesem Online-Angebot oder durch das Fehlen von Informationen. Dies gilt auch für Inhalte Dritter, die über dieses Angebot zugänglich sind.

Ein Dienst der *ETH-Bibliothek*

ETH Zürich, Rämistrasse 101, 8092 Zürich, Schweiz, [www.library.ethz.ch](http://www.library.ethz.ch)

# Report of the statutory auditor on the financial statements.

As statutory auditor, we have audited the financial statements of Switzerland Tourism, which comprise the balance sheet, income statement, cash flow statement and notes (pages 56 to 61), for the year ended 31 December 2015.

## **Board of Directors' Responsibility**

The Board of Directors is responsible for the preparation of the financial statements in accordance with the requirements of Swiss law, the company's articles of incorporation and the accounting principles described in the notes. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Board of Directors is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

## **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. Our assessment is based on the comprehensive audit carried out by PricewaterhouseCoopers AG and their report as delivered to the auditors. Their audit was conducted in accordance with Swiss law and Swiss Auditing Standards. Those standards require that an audit is planned and performed to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements for the year ended 31 December 2015 comply with Swiss law, the company's articles of incorporation and the accounting principles described in the notes.

## Report on other legal requirements.

We confirm that we meet the legal requirements on licensing according to the Auditor Oversight Act (AOA) and independence (article 728 CO and article 11 AOA) and that there are no circumstances incompatible with our independence.

In accordance with article 728a paragraph 1 item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists which has been designed for the preparation of financial statements according to the instructions of the Board of Directors.

We recommend that the financial statements submitted to you be approved.

The statutory auditors

**Daniel Anliker**

Audit expert  
Chief auditor

**Patrick Balkanyi**

Audit expert  
Member

**Gerhard Siegrist**

Audit expert  
Member

Zurich, 18 March 2016

## The auditors.

---

**Chief auditor**

**Daniel Anliker**  
Partner, Audit expert  
PricewaterhouseCoopers Ltd  
Zurich

**Members**

**Patrick Balkanyi**  
Partner, Audit expert  
PricewaterhouseCoopers Ltd  
Zurich

**Alternate members**

**Roger Kunz**  
Partner, Audit expert  
PricewaterhouseCoopers Ltd  
Zurich

---

**Gerhard Siegrist**

Partner, Audit expert  
PricewaterhouseCoopers Ltd  
Zurich

**Sandra Böhm**

Partner, Audit expert  
PricewaterhouseCoopers Ltd  
Zurich