

**Zeitschrift:** Annual Report / Switzerland Tourism  
**Herausgeber:** Switzerland Tourism  
**Band:** - (2013)  
  
**Artikel:** Report of the statutory auditors  
**Autor:** Anliker, Daniel / Balkanyi, Partick / Ketterer, Daniel  
**DOI:** <https://doi.org/10.5169/seals-630016>

### **Nutzungsbedingungen**

Die ETH-Bibliothek ist die Anbieterin der digitalisierten Zeitschriften auf E-Periodica. Sie besitzt keine Urheberrechte an den Zeitschriften und ist nicht verantwortlich für deren Inhalte. Die Rechte liegen in der Regel bei den Herausgebern beziehungsweise den externen Rechteinhabern. Das Veröffentlichen von Bildern in Print- und Online-Publikationen sowie auf Social Media-Kanälen oder Webseiten ist nur mit vorheriger Genehmigung der Rechteinhaber erlaubt. [Mehr erfahren](#)

### **Conditions d'utilisation**

L'ETH Library est le fournisseur des revues numérisées. Elle ne détient aucun droit d'auteur sur les revues et n'est pas responsable de leur contenu. En règle générale, les droits sont détenus par les éditeurs ou les détenteurs de droits externes. La reproduction d'images dans des publications imprimées ou en ligne ainsi que sur des canaux de médias sociaux ou des sites web n'est autorisée qu'avec l'accord préalable des détenteurs des droits. [En savoir plus](#)

### **Terms of use**

The ETH Library is the provider of the digitised journals. It does not own any copyrights to the journals and is not responsible for their content. The rights usually lie with the publishers or the external rights holders. Publishing images in print and online publications, as well as on social media channels or websites, is only permitted with the prior consent of the rights holders. [Find out more](#)

**Download PDF:** 16.01.2026

**ETH-Bibliothek Zürich, E-Periodica, <https://www.e-periodica.ch>**

# Report of the Statutory Auditors.

## 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 and notes (pages 56 to 60), for the year ended 31 December 2013.

### **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 2013 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 auditors

<b>Daniel Anliker</b>	<b>Patrick Balkanyi</b>	<b>Daniel Ketterer</b>
Audit expert	Audit expert	Audit expert
Chief auditor	Member	Member

Zurich, 13 March 2014

The auditors.

<b>Chief auditor</b>	<b>Members</b>	<b>Alternate members</b>
<b>Daniel Anliker</b>	<b>Patrick Balkanyi</b>	<b>Gerhard Siegrist</b>
Partner, Audit expert	Partner, Audit expert	Partner, Audit expert
PricewaterhouseCoopers Ltd	PricewaterhouseCoopers Ltd	PricewaterhouseCoopers Ltd
Zurich	Zurich	Zurich
<hr/>		
	<b>Daniel Ketterer</b>	<b>Roger Kunz</b>
	Partner, Audit expert	Partner, Audit expert
	PricewaterhouseCoopers Ltd	PricewaterhouseCoopers Ltd
	Zurich	Zurich