

Audit of Transport Police cost accounting

Swiss Federal Railways

Key facts

With its some 190 police officers and total expenses of CHF 48.7 million, the SBB's Transport Police (TPO) provides security services for public transport. The audit of the Swiss Federal Audit Office (SFAO) focused on assessing TPO's apportionment of costs for 2016 and 2017.

Resources could be used with a greater focus on the security situation

TPO's management is very much based on the quantities agreed with the railways. Deviations from the planned figures are kept to a minimum. To this end, adjustments are made to performance recording and distribution keys, and the assignment plans are aimed at contract compliance. The SFAO believes that this can lead to insufficient consideration being given to the risk situation. It recommends that the SBB, together with the Federal Office of Transport, should ensure that contracts have sufficient leeway to better deal with the constantly changing security and threat situation.

Based on the specifications of the SBB's controlling manual, cost and performance accounting that meets the usual business requirements was introduced in the SAP system. The complex IT landscape, which is characterised by partly manual interfaces (media breaks), makes it difficult to trace the data flow. System access is not restrictive enough and is not documented. Finally, the performance recording data from SAP that has been changed in peripheral systems can no longer be compared with the source data. The SFAO sees a need for action to increase the degree of integration and thus also data integrity.

Opacity regarding allowances, prices and cooperation with Securitrans

An internal control system is lacking in connection with allowance accounting and working time accounting. The SBB has not comprehensibly regulated the compensation for additional workloads, night and Sunday work and standby duty for employees with an employment contract in accordance with the Swiss Code of Obligations. It cannot be ruled out that such employees may have received unjustified allowances.

Contracts with third parties are formulated differently. TPO does not publish its prices and therefore does not comply with the legal framework.

Security services are divided equally between the Infrastructure and Real Estate Divisions in accordance with rules developed over time. On the Real Estate side, the services are provided by Securitrans, and by TPO on the Infrastructure side. The coordination of activities is unsatisfactory and the SBB has not yet sufficiently exploited the synergy potential between TPO and Securitrans. Cost sharing is based on simplified service charging. The use of this procedure resulted in a transfer of approximately CHF 1.95 million to the Infrastructure Division in 2017. This was at the expense of the non-subsidised Real Estate Division, and thus had no consequences in the area of subsidies. The SFAO recommends that the SBB should strive to achieve originator-oriented service charging and a higher degree of efficiency in its cooperation with Securitrans for these services.

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