

# Audit of the key ICT project DaziT

## Federal Customs Administration

### Key facts

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Through its DaziT programme, the Federal Customs Administration (FCA) will have fundamentally simplified business transactions with citizens and companies by the end of 2026. The FCA wants to reduce the annual burden on business partners by around CHF 125 million. Within the administration, the optimisations should enable at least 300 administrative positions to be cut and shifted to the control area, and IT operating costs to be reduced by 20%. The total costs for the programme have increased by CHF 38.5 million to CHF 465.3 million since the last audit by the Swiss Federal Audit Office (SFAO). These additional costs are due to additional internal personnel expenses.

The key ICT project DaziT has already been audited twice.<sup>1</sup> In the third audit, the SFAO focused on end-to-end digitalisation and in particular on the FCA's federal partners. The major challenges lie in the legal framework. On the one hand, there is the challenge of ensuring that this is available in good time. On the other hand, questions arise as to how legislation is to be shaped in order to enable maximum digitalisation. Another focus of the audit was programme management. In this area, the set-up work was still ongoing.

#### **How the targets for benefits will be achieved remains unclear, as does the assessment of progress**

Since the last SFAO audit, the FCA has made further progress in its reorientation towards agile planning and implementation methods. In 2020, the focus was on portfolio planning and management, which the FCA is reorienting. In parallel, it continued to work on its tools for measuring programme progress and benefits. About a third of the way through the project, this work was not yet complete. An objective assessment of the progress made and the benefits achieved was therefore not yet possible.

One success is that the tax and duty payers can already use various new DaziT applications (including BierA, Activ). As a result, interaction with the FCA has been simplified. Downstream processing, on the other hand, still takes place in the existing processes and IT applications. The challenge now is to design these areas with the new core processes of the future Federal Office for Customs and Border Security (FOCBS). This work is only just beginning.

#### **Adapting the legal framework as a critical element for the success of end-to-end digitalisation**

The FCA depends on a high degree of automation and the more flexible use of data in order to increase its efficiency and effectiveness. The same applies to the tasks that the FCA carries out via the non-customs legislative instruments together with around 26 partners. Parliament accordingly instructed the Federal Council to exploit the benefits of digitalisation to the full in this area as well.<sup>2</sup> The Federal Council approved the postulate report on 13 September 2019.

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<sup>1</sup> "Audit of the key ICT project DaziT" (audit mandate 18320 and 19399), both are available on the SFAO website ([www.sfao.admin.ch](http://www.sfao.admin.ch)).

<sup>2</sup> Enforcement of non-customs legislative instruments by the Federal Customs Administration. Who is in control, how are priorities set? Report in fulfilment of postulate 17.3361, Finance Commission NC, 18 May 2017

The necessary flexibility in the use of data is countered by data protection requirements. These cannot be circumvented by efficiency considerations alone. With the consultation on the new FOCBS legislation, the FCA has attempted to strike a balance between the various demands. However, key points remained open with the Federal Office of Justice (FOJ) and the Federal Data Protection and Information Commissioner (FDPIC). The differences must now be clarified as part of the evaluations of the next steps in the FOCBS consultation. This means that the subsequent drafting of the ordinances will be delayed and the risk of delays to the DaziT schedule will increase considerably.

In the future, working within the legal framework may pose an increased challenge to the Federal Administration in its digitalisation efforts. In digitalisation projects, for example, the specialist offices must be aware that the legal framework will have to be adapted. If, in agile methods, the data used and the processing purposes are not determined from the outset, challenges may arise with regard to the principle of legality. Guidelines for supporting projects are available from the FOJ, but they are not specifically geared towards agile approaches. The FOJ should therefore revise its existing guidelines together with the Digital Transformation and ICT Steering unit of the Federal Chancellery. The latter must regulate the structure of the legal framework in order to enable a timely and flexible design for the digitalisation projects. In particular, this would also prevent other federal digitalisation projects from having to deal with the same difficulties as DaziT.

#### **Better use of existing control mechanisms**

In future, the FCA's ability to do business will be even more dependent on the various ICT systems. Agile developments mean that the systems can change very quickly. In this context, it must be ensured that measures in the areas of ICT security, the internal control system and business continuity management are defined and not over-regulated. This can be done, for example, through suitable test cases in an automated test management system in the development and acceptance process.

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