



Configuration and launch of SAP user management and access rights Financial supervision audit in the Federal Finance Administration

Key facts

The aim of the SAP project SuPro BeBe of the Federal Finance Administration (FFA) was to establish the processes and the tools to improve control of access rights in the SAP systems of the Confederation. This was completed in July 2015 and had been achieved for around CHF 2.5 million. Following the completion of the project, the offices applied these new control processes. They identified and rectified the critical clearances and other conflicts in task segregation among their users. These activities which are planned up until 30 November 2016 were the subject of this audit by the Swiss Federal Audit Office (SFAO). This included verifying if the conditions for reliable use of the tools and processes deployed in the offices have been fulfilled.

The SFAO noted that the FFA adequately follows the start-up activities and is in regular contact with the offices which have announced that they would meet the compliance deadlines. The FFA is currently preparing a study on the action to be taken to the project. The SFAO deems this to be the right approach. In addition, it is encouraging the FFA to do an analysis of the costs and usefulness of the SAP SuPro BeBe project.

An overall satisfactory result but minor improvements have to be implemented

Based on the analyses made, the conditions for stable operation of the platform set up have been met. The technical configuration is broadly adequate to ensure reliable use of the tools, the SFAO nonetheless forwarded some minor points aimed at improvement to the operator.

The SFAO noted that the regulations defining what constitutes a violation – clash in the separation of tasks or critical authorisation – were tested and validated during the project. The current phase of operation led to a management process being set up and to a follow-up on the adjustments of the rules. The SFAO considers it appropriate but found that certain definitions incorporating specific transactions were obscure. The SFAO recommended to the offices concerned to double-check these rules with the support of the FFA.

Furthermore, the SFAO noted that additional functions – precautionary screening of violations and workflow – were carried out to facilitate compliant rights management. It encourages the FFA to stipulate general use. Furthermore, the SFAO recommends the use of reports in a non-modifiable format like PDF for the periodic violation follow-up. Finally, the definitions and the management processes of the compensatory controls were found to be adequate.

Some additions to the working instructions of the FFA would be beneficial

The SFAO considers the support from the FFA in the start-up activities of the administrative units to be adequate and that the guides and documents produced destined for them are of good quality. However, it recommended to the FFA to complete its instructions on the frequency of the reviews of access rights, validating the authorisation concepts of the offices as well as the follow-up of external users to the offices with change authorisations.

Original text in French

Prise de position générale de l'AFF

Die EFK hat in der Vergangenheit regelmässig das Berechtigungswesen in SAP bemängelt. Die EFV hat in der Folge grosse Anstrengungen unternommen und zusammen mit den anderen Fachämtern (EPA, BBL und ISB), den IKT (SAP) – LE und den Departementen im Rahmen eines mehrjährigen Projektes die Benutzer- und Berechtigungsverwaltung SAP in der BVerw überarbeitet und deutlich gestärkt. Die neu eingeführten Systeme und Prozesse erlauben heute eine geeignete Kontrolle der Benutzer und der diesen zugeteilten Berechtigungen. Die entsprechenden Umsetzungsarbeiten in den einzelnen VE sind noch im Gang und sollen bis Ende 2016 abgeschlossen sein. Die EFV nimmt mit Befriedigung zur Kenntnis, dass die EFK die laufenden Arbeiten und die erzielten Ergebnisse positiv beurteilt und nur geringfügige Anpassungen empfiehlt.

Die EFV verdankt explizit die konstruktive Mitarbeit und Unterstützung aller Beteiligten bei diesen aufwändigen Arbeiten. Im Ergebnis werden die Qualität und die Ordnungsmässigkeit des Rechnungswesens der BVerw verbessert. Ein weiterer Ausbau bzw. Projekte im Berechtigungswesen SAP wird die EFV aus verwaltungsökonomischen Gründen nur mit Zurückhaltung, Augenmass und bei hoher Dringlichkeit angehen.

Wir danken der EFK für die effiziente, sachliche und kompetente Durchführung der Prüfungsarbeiten und für die Gelegenheit zur Stellungnahme.