

Summary of the audit findings

The Swiss Federal Audit Office (SFAO) carried out an audit in the SAP strategy sector in the Swiss Federal Strategy Unit for Information Technology (FSUIT).

In consideration of a future-oriented view of the current status of SAP strategy and its implementation, the applicability and topicality of expert responsibility and the defrayment of SAP support costs were examined. In addition, it was also examined whether an inventory of the SAP components employed in the administration units existed.

Management and control of the support processes

From March 2000 to October 2005, the SAP/FDF Steering Group under the leadership of the FDF Secretary General had responsibility for the management and control of support processes in accordance with a decree of the Federal Department of Finance (FDF). When the InSAP project ended, this task was transferred to the specialist agencies (the Federal Finance Administration, the Federal Office of Personnel, the Federal Office for Buildings and Logistics, the Armed Forces Logistics Organisation, and armasuisse), which met in June 2006 for the first time in the form of a "Steering Committee for Support Processes" under the chairmanship of the FSUIT.

The FDF decision was not abrogated when the SAP/FDF steering group was dissolved and in the new concept of the Steering Committee for Support Processes, there is no reference to this decision. In addition, the content of the decree is no longer in line with the current conditions. A current and overriding basis for the tasks of the SASP is thus lacking and the SFAO recommends modifying this decision.

Expert responsibility

The responsibility of the specialist agencies as service providers for the support processes also includes responsibility for the SAP components involved. This meaning was recognised by the former SAP/FDF steering group. In a corresponding regulation the responsibility of a specialist agency for a specific SAP component was thus documented so as to establish an instrument for management and control.

The SFAO examined these classifications and their application in close cooperation with the individual specialist agencies and discovered that they are no longer up to date or are partially no longer accepted. The most important finding to be underscored is that no management or control instrument has been set up and established as a result from the regulation. The diverse use by the specialist agencies and both the SAP Competence Centres (CCSAP) in current tasks increases the risk of differing and contradictory application.

The SFAO recommends drawing up and updating an SAP component list with clear assignment of expert and financial responsibilities as a binding control instrument.

Performance accounting for the support processes

The SFAO examined the decisions of the former steering group SAP/FDF, whereby the specialist agencies should conclude a service level agreement with both CCSAP and the resources for operations and maintenance should be set up centrally with the specialist agencies.

The required SLAs were drawn up and signed with the specialist agencies, not including armasuisse. As to the role of armasuisse as a specialist agency, there is not only need for action concerning the missing SLA but also in clarifying its role as a specialist agency.

There are considerable differences between the Federal Department of Defence, Civil Protection and Sport (DDPS) and the civil federal administration in the case of performance accounting. This leads to the situation whereby an administration unit in the DDPS is debited with considerably higher costs. The reason for this is that the resources for the logistic support processes and the infrastructure components in the DDPS are not provided by the specialist agency and the performance accounting of the financial processes will not come into effect until 2008. The differences in the way the costs are calculated in both CCSAPs additionally complicates service comparability and thereby the controlling of the specialist agencies.

The SFAO thus recommends that the dissimilar performance accounting be changed to a uniform concept, that the different cost models of both CCSAPs be revised, and that the role of a “specialist agency” be clarified.

Inventory of the SAP components of an administrative unit

Conducting an inventory of the SAP components utilised is a necessary instrument for the most diverse tasks, e.g. for defining measures in the internal control system (ICS) or in the case of specialist and technical support services.

The SFAO notes that in both CCSAPs no systematically updated inventory on the SAP components utilised in the administrative units is available. The SFAO considers this situation to be a risk and recommends introducing the necessary measures to provide proof of the SAP components used in the business processes of an administration unit.

After discussion in the committee support processes change board (CBSP) and SASP, as well as informing the Federal IT Council, the FSUIT provided the SFAO with its comments (cf. text in italics following each recommendation). The four recommendations will be fully integrated into the strategic IT plan for the support processes of the federal administration and will thereby make a considerable contribution.

The SFAO intends to critically pursue the implementation of its recommendations and the measures undertaken by the FSUIT and the SASP which the finance delegation supported and demanded in its first regular meeting in January 2008.