



Audit of the key ICT project FISCAL-IT Federal Tax Administration FTA

Key facts

In accordance with the Federal Council's directives for key ICT projects, the Swiss Federal Audit Office (SFAO) audits the key ICT projects defined each year by the Federal Council. FISCAL-IT was described as a key ICT project in 2013. The SFAO audited this programme, which is to be implemented jointly by the Federal Tax Administration (FTA) and the Federal Office of Information Technology, Systems and Telecommunication (FOITT), in November and December 2013.

The FISCAL-IT programme got under way officially in the first quarter of 2013. The experience gained from the aborted INSIEME project was drawn upon for its implementation. The primary aim continues to be quickly replacing all systems that have come to the end of their life cycle. Under the programme, 29 projects have been defined that should be implemented under the same project management and a single architectural concept. In addition, there are seven other so-called NON-FISCAL-IT projects for the replacement of systems which are necessary for ensuring the smooth running of operations. The intention is also to harmonise processes, i.e. the new work tools should help to unbundle tasks, so that the support and specialist areas can be separated. The associated organisational changes do not come under the FISCAL-IT programme. They will be dealt with in a separate project organisation, but they must be brought into line with FISCAL-IT and could become a risk factor depending on the time of implementation. The central focus for all projects is putting the technical conditions for shared functions in place and ensuring that online offerings can be expanded with the new systems.

On the whole, the SFAO received a good impression of the overall FISCAL-IT programme. It is being managed and monitored proportionally to its complexity. Despite unstable framework conditions, quite a lot has been achieved in a short period of time and the will and motivation to achieve the goals are clearly present. However, there is obvious pressure on the programme to the extent that this is a major risk factor for the achievement of goals. Other risks are present in some areas, most of which have been identified and for which countermeasures have already been taken. It is not possible to ascertain at the present moment in time whether the goals set are actually achievable in the time allocated. The focal point of the audit was therefore on judging whether the programme design and framework conditions can support successful implementation. Despite the foundations that have been laid in recent months, the success of the programme will depend on all of the administration units and persons involved seeing FISCAL-IT as a shared task and organising their actions accordingly. This applies particularly to the cooperation between the FOITT and FTA.

The important findings are stated below. Where it made sense to do so, the SFAO has made corresponding recommendations.

Difficult framework conditions for the programme

The employees of the FTA and General Secretariat of the Federal Department of Finance are still working on analysing the aborted INSIEME project. This means that the persons involved have a very heavy workload, with the result that key individuals in the FISCAL-IT programme can only manage to do part of their tasks or have to put in a considerable extra effort to complete them. Furthermore, the undivided attention and intense interest shown by a wide variety of committees and the media create additional pressure for project principals and the programme managers.

The restructuring of the FOITT under the leadership of the current director has been completed in terms of organisation, but it will take some time for processes within the FOITT to be running smoothly. Not all information flows are working adequately yet and important areas continue to be understaffed or new employees have to assimilate their tasks first. The desired dynamics have not been established in all areas.

In April 2013, the new FTA director assumed his position and, in addition to getting used to the core tasks, he immediately took charge of the FISCAL-IT programme as project principal. He intends to introduce certain organisational changes in the FTA. His initial vision for future processes and supporting these with IT will at least partially affect the programme. The SFAO has not performed an audit of this.

Good programme management in general with room for improvement

The programme organisation is adequate for the management and monitoring of this demanding programme. Fundamental decisions are taken at management board level in the programme committee. The steering committee deals mainly with more specific issues that occur within individual projects and with coordinating them. The SFAO recommends that the FOITT be more strongly represented in this committee. The individual projects have the same structures with project principals and project managers. They are managed and monitored by the programme management.

The SFAO finds that the work carried out on FISCAL-IT at programme level is methodologically correct based on government requirements. In relation to information and communication, shortcomings have been detected. Above all, there is a need to work towards ensuring that all those involved in projects have access to the documents that are relevant for them. Employees must also be made aware of their responsibility in principle to source information.

The SFAO foresees a considerable risk in the fact that as the programme unfolds, more and more projects will be running in parallel, which could result in an excessively heavy workload for various individuals in key roles. The persons responsible are aware of this and the corresponding measures have been introduced. In the FOITT, leaving the appointed project managers and specialists to their own devices must be avoided at all costs. FOITT management must become more actively involved here and support the programme better. Too much time is currently being spent discussing problems and various solutions at project level or shunting them about.

Only a few projects are up and running, important groundwork is still missing

At the time of the audit, most of the projects that had been initiated were still in a preliminary phase and many had already picked up delays. The delay with two projects was based on procurement problems. Most of the other delays were due to the HERMES 5 preliminary analysis phase being dispensed with and additional requirements therefore being included in the HERMES 5 initialisation

phase, thus creating more work for that phase. The SFAO can in part follow this reasoning. However, the delays have also been caused by the fact that important groundwork is missing for the project teams due to the as yet incomplete architectural concept. This concept establishes minimum requirements such as availability, confidentiality, security, processes, available platforms, compulsory standard software and interfaces, etc. If these foundations are changed while the programme is under way because they were incomplete or incorrect to begin with, this inevitably has repercussions on every single project. And the further advanced a project is, the greater the repercussions caused by modifications to the framework conditions will be.

It was made clear by several sources that the version of the architectural concept available at the time of the audit had not yet reached the level of thoroughness required. Other groundwork documents such as the enterprise architecture and the commercial information model were still being developed. The future developer must be able to understand and implement these requirements so that in future, the most efficient work tools possible are at hand for the specialist team and processes can be carried out properly. Therefore, in spite of the time pressures, an agreement on the content must be established between the specialists of the FTA and the FOITT.

It is of crucial importance for the FISCAL-IT programme that in-depth specialist knowledge is drawn upon for every single project. The FTA has many specialists at its disposal who know the current situation well and who, as specialised project managers, are willing to introduce innovative ideas. However, most of the employees have either insufficient or no experience at all in demanding project roles and their daily jobs have to be taken over by other employees during the course of the project. The line managers need to be able to cap the excessive workloads and support the appointed project employees in the coming years.

Detailed monitoring and control leave a good impression

It is clear from the audited documentation and the discussions held that the financial and personnel resources are being planned and managed in detail by the programme management. Adequate controls are in place and the appropriate centrally managed instruments are available. The FTA-FOITT framework agreement establishes what reporting is to be done. At the time of the audit, the planned reports from the FOITT which can be used to monitor the implementation status were missing.

The budget, which was originally drafted for the guarantee credit, is based on the master plan from March 2013. Accordingly, this budget is a very rough calculation which must now be continually detailed for every project that has been initiated. The SFAO believes that this should be completed quickly for every project under way so that as much planning certainty as possible can be achieved.

The resources to be allocated and the financing of these regularly lead to considerable discussions both in the individual projects and between the programme managers. The project principal is responsible for ensuring that the guarantee credit requested is sufficient for the duration of the programme. It must therefore be managed cost-consciously. The SFAO wonders whether it would not be wiser to transfer a certain amount of the guarantee credit to the FOITT and draw up a contract on the services to be provided in return for that amount.



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