Audit of the application for assisting with the calculation and granting of pensions ACOR
Central Compensation Office

Key facts

The application for assisting with the calculation and granting of pensions (ACOR) is an IT product developed by the Central Compensation Office (CCO). It helps the managers of the Swiss Compensation Office (SCO) and the cantonal and occupational funds to determine an insured person's entitlement to a pension and its amount. In 2017, more than 136,000 new old-age and survivors' insurance (AHV) pensions were granted.

The CCO thus plays a role as service provider for the first pillar implementing bodies. It can be required to provide assurances as to the reliability of its services. Consequently, the Swiss Federal Audit Office (SFAO) assessed the general IT controls of the application ACOR. It also examined the environment's capacity to form a sound basis for future developments. Finally, it followed up on a recommendation from an earlier IT audit (establishment of agreements describing the service levels of the CCO's information systems (IS) vis-à-vis its institutional partners).

Change management: control effectiveness to be strengthened

For the SFAO, the CCO has established tools and a change management process in accordance with its internal guidelines. Each ACOR modification is tested to ensure that it does not adversely affect the system (regression testing).

Nevertheless, the SFAO cannot guarantee that all past changes in production were requested, tested and validated according to the four eyes principle. Although the risk of ACOR malfunctions or miscalculations is limited thanks to systematic regression testing, it is essential to strengthen the effectiveness of change management controls to ensure the traceability of events and task segregation.

Appropriate access management; an adequate basis for future developments

Access rights are managed for ACOR application developers, but not for end users. The risk associated with having no management of these users' rights remains low due to the local installation and the method of use (no data modification possible).

Access to the source code is granted only to ACOR group developers and to administrators of the Federal Office of Information Technology, Systems and Telecommunication. The SFAO found no exceptions to this principle. It did not discover any major defects in the organisation and operating processes of the application ACOR.

The SFAO believes that the ACOR platform provides a generally adequate basis for future developments of the application. In terms of the new version, it encourages the CCO to carefully assess the challenges posed by the new architecture – security, availability, acquisition of new skills. It also urges the ACOR team to rethink the operating processes and control activities according to the future application.

A recommendation not yet fully implemented

The SFAO found that the agreements describing IS service levels for external institutional partners have not been established. Nonetheless, implementation principles are defined and generally appropriate. The CCO has to finalise the definition of the form of the agreements describing the service levels and implement them quickly.

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