

Audit of the former key ICT project Fiscal IT Federal Tax Administration

Key facts

At the end of 2018, the Federal Tax Administration (FTA) completed the Fiscal IT programme and all of the associated projects. It transferred the newly established systems to the Core IT operating organisation, run in collaboration with the Federal Office of Information Technology, Systems and Telecommunication (FOITT). The FTA optimised its processes with Fiscal IT and thus saved 98.4 jobs in the specialist divisions in favour of other tasks. It used some of these (27.8 jobs) to expand the IT area, for example.

The Swiss Federal Audit Office (SFAO) examined whether sustainable and stable operation is ensured for Core IT. The new operating structures have proved their worth in this respect, and the new systems were running stably at the time of the audit. The annual operating costs are around CHF 20 million, which is still too high in the FTA's view. There is potential for optimisation by improving the coordination of master data and adapting specifications at federal level. For example, higher-level specifications relating to service charging or project management are no longer compatible with agile process models.

The reuse of specialist master data is still not guaranteed

An initial roadmap has been prepared for the standardisation of master data management at federal level. According to this plan, the joint use of specialist master data will be addressed from 2022 at the earliest. If the major projects currently under way (SUPERB, DaziT, ERPSYSVAR, Core IT) were to solve the issue in isolation in the meantime, this could adversely affect synergies across the Confederation. At the same time, digitalisation efforts would also be hindered.

Beer tax levied by the Federal Customs Administration (FCA) is one example in this regard. It was originally planned to provide those subject to the tax with a new tax identification number that was not coordinated with the FTA. This would have resulted in taxpayers having two different user accounts for tax transactions with the Confederation. The risk of duplication in the master data of the FTA and FCA was identified, and the problem was addressed. In the future, the General Secretariat of the Federal Department of Finance has to ensure the reuse of existing master data at least in the projects under way in the FDF.

Agile development and the joint teams of the FOITT and FTA have proved their worth

Both the further development of the Core IT system landscape and cooperation between the FTA and FOITT are organised purposefully in agile teams according to the SAFe¹ method. The specialist areas of the FTA are particularly well integrated. The teams work according to DevOps² principles and are thus responsible for development and operation. In order to further optimise cooperation, the FOITT wishes to focus more on DevOps within the framework of the upcoming reorganisation.

¹ Framework for the execution of large agile projects (details in the glossary)

² DevOps combines the areas of IT development and IT operation (details in the glossary)

DevOps removes the classical boundaries between development and operation. The existing service charging specifications in the Federal Administration provide poor support for this procedure. In view of the FOITT's plan to place a greater focus on DevOps, the models have to be fundamentally called into question. To this end, the FOITT should generally revise the financing and service charging models together with the Federal Finance Administration. Work in the area of ICT service charging was initiated by the Federal Council already in 2019.

Classical planning and project specifications provide insufficient support for agile methods

With DevOps and agile development methods, the FTA and FOITT have to integrate various cross-sectional issues/roles more closely. They have already done this for the architecture area with Fiscal IT. The areas of ICT security and internal control systems are to be integrated in a similar vein. Roles and processes have to be coordinated between the FTA (service recipient) and the FOITT (service provider). As there is no overarching steering of SAP landscapes (e.g. architecture) throughout the Confederation, operating processes, among other things, are not optimally coordinated.

The FTA is aiming to avoid the total replacement of its systems insofar as possible in the future by means of agile further development. The technologies and specialist applications used are continually being refined using agile methods, thereby largely preventing the risks associated with major projects. However, the FITSU has to adapt its ICT specifications (e.g. HERMES, ICT controlling and security) in order to better support this approach.

In addition, within the FTA, the overarching steering instruments of the FTA's ICT projects must be designed to be consistently in line with agile methods. The FTA has already started these activities in order to achieve a medium and long-term planning view. In this regard, it is also important to complete plans with higher-level projects, e.g. the migration to SAP S/4HANA or master data management. In terms of content and timing, the Core IT systems were not aligned with the projects for the centralisation of shared master data or with SUPERB at the time of the audit.

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