House of Commons

Committee of Public Accounts

Fraud and Error Stocktake

Fourth Report of Session 2015–16

Report, together with formal minutes relating to the report

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The Committee of Public Accounts

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Summary

1. High levels of benefits and tax credits fraud and error remain unacceptable. Overpayments cost every household in the UK around £200 a year and waste money that government could spend on other things. HM Revenue & Customs (HMRC) and the Department for Work & Pensions (DWP) have made some progress in tackling fraud and error, but both departments have shown a paucity of ambition. HMRC has reduced fraud and error, but does not fully understand how it has achieved this, or how much further it can go. DWP did not meet its 2014–15 target for reducing fraud and error, and is relying on welfare reforms to make future improvements. These reforms will not solve all the problems, and DWP expects fraud and error to still be £5.8 billion in 2020–21, once Universal Credit has been fully rolled-out. While the departments can recover some of the money overpaid, this can create huge difficulties for people as they struggle to pay back money paid to them in error. During the next few years both departments must improve their understanding of what reductions are possible, and increase their focus on preventing both underpayments and overpayments due to fraud and error. We intend to return to the issue often during this Parliament.

Introduction

HM Revenue & Customs (HMRC) manages tax credits and paid out £29 billion to 4.7 million claimants in 2013-14. The Department for Work & Pensions (DWP) manages most remaining benefits and the state pension, paying out £164 billion in 2013-14 to 18 million people. Benefits and tax credits fraud and error is a significant and long-standing problem. Since 2010 both departments have made progress in reducing headline rates of fraud and error, particularly HMRC in tax credits. However, in 2013–14, DWP and HMRC still overpaid claimants by £4.6 billion because of fraud and error, and underpaid claimants by £1.6 billion. Overpayments increase costs to taxpayers and reduce public resources available for other purposes. Underpayments mean households do not get the support they are entitled to. The Comptroller and Auditor General has given qualified opinions on DWP's accounts since 1988–89, and on HMRC's accounts since 2003–04, because of the levels of fraud and error in benefits and tax credits.

Conclusions and recommendations

1. **HMRC's recent reduction in tax credits fraud and error is encouraging, but it does not know what further reductions are possible.** HMRC has managed to bring down fraud and error from 8.1% in 2010–11 to 4.4% in 2013–14, through a combination of focusing on high-risk areas, increasing the number of interventions and introducing new requirements for claimants. HMRC acknowledged that its recent reductions reflected the scope for improvement created by a historically high rate of fraud and error in tax credits. Indeed, its current rate remains higher than many DWP benefits. While HMRC has sought to evaluate the effectiveness of its initiatives, it does not fully understand the reasons for reductions in fraud and error. We were disappointed with HMRC's failure to estimate what level for fraud and error it might achieve, and its unwillingness to set targets for reducing fraud and error further during this Parliament.

   Recommendation: ***HMRC should set regular targets for reducing fraud and error in tax credits during the transition to Universal Credit, based on an assessment of how recent reductions were achieved for each major risk area and the level of further reductions that are achievable.***

2. **DWP has not met its overall target for reducing fraud and error, despite being helped by changes in the mix of benefits.** Since 2010, changes such as the increased benefit spending on State Pension, which has a low rate of overpayments, have helped bring down DWP's aggregate rate of overpayments by 0.2%. Despite this, DWP's preliminary estimate of the overall fraud and error rate for 2014–15 is 1.9% of benefit spending, compared to a target of 1.7%. However, more detailed assessment of performance is difficult because DWP's aggregate measure masks the different effects on fraud and error of various factors, both positive and negative. For example, DWP has achieved reductions in some benefits, but these improvements have been offset by delays to Universal Credit, increases in Housing Benefit fraud and error, and the cancellation of some planned initiatives to prevent fraud and error. DWP agreed that it had not met its target and that tackling fraud and error needs a more detailed benefit-by-benefit approach, and it has recently started to develop strategies for individual benefits.

   Recommendation: ***DWP should build on its development of individual strategies by publishing targets for reducing fraud and error for each major benefit, having assessed what level of further reductions is achievable, and set out clear operational plans to deliver this.***

3. **The likely impact of welfare reforms on fraud and error is promising, but the reforms will not solve all the problems of tackling erroneous benefit payments.** Both departments stressed that reforms, such as the roll-out of Universal Credit and introduction of the New State Pension, would reduce the complexity of benefits and help tackle some causes of fraud and error. However, we were surprised that DWP still expects fraud and error to increase from £4.6 billion in 2013–14 to £5.8 billion in 2020–21, and that Universal Credit will only save £0.5 billion each year in fraud and error overpayments when it is fully rolled-out. Significant areas of fraud and error will still remain after the introduction of Universal Credit. Real-time information has helped the departments reduce, but not eradicate, fraud

and error resulting from a claimant's income being misstated. HMRC has been more successful than DWP in tackling overpayments caused by uncertainty over claimants' living arrangements, but both departments continue to struggle with this risk. We were not impressed by the departments' paucity of ambition to make the real improvements needed in tackling fraud and error. We recognise that Universal Credit will reduce overall government expenditure by removing in-year tax credits overpayments. However, as these overpayments are neither fraud nor error, we were unconvinced by DWP's rationale for including them alongside fraud and error in its forecast baseline. Furthermore, we note that this forecast was prepared for the 2014 Autumn Statement, and has not been updated to reflect HMRC's lower-than-expected latest fraud and error statistics.

Recommendation: ***DWP must set out how it will target the causes of fraud and error that will remain after the introduction of welfare reforms, and update the Committee each year with clear forward projections for fraud and error, based on the latest information available, so that we can assess its performance. The Departments should have a strategy in place to identify and minimise the key risks of fraud and error arising from implementing and operating major reforms, including setting targets for what levels of fraud and error will arise.***

4. **The departments have made little progress in preventing fraud and error over- and underpayments occurring.** In recent years both departments have concentrated on detecting and correcting fraud and error. Although this emphasis has enabled them to achieve savings from correcting erroneous claims, we are concerned that their reliance on such activities puts a burden on claimants which could be avoided if more errors were prevented in the first place. Between 2010 and March 2015, DWP spent just £27 million of its planned £192 million budget for initiatives to prevent fraud and error, and over the same period reduced its forecast savings from prevention by almost £1 billion. A large part of the under-investment in prevention was due to DWP closing its IRIS programme, which should have identified risky claims; but the department was unable to explain clearly why it had stopped a programme which potentially would have saved more than it cost. We recognise the very real challenges in preventing fraud and error, particularly when it is caused by changes in people's circumstances and living arrangements, but it is important that both departments set out clearer plans and make progress in this area. In doing so, the departments should jointly explore how to exploit third party data to identify high risk claims. Neither department has set targets for preventing underpayments, but they gave no good reasons why they had not.

Recommendation: ***Both departments should:***

- ***improve their understanding of the reasons why claimants make mistakes, and use this to develop stronger preventative measures;***

- ***set targets for reducing underpayments, in order to galvanise efforts to tackle this neglected issue; and***

- ***report back to the Committee in 6 months on progress they have made in relation to initiatives exploiting third party data.***

5. **HMRC has not given sufficient consideration to how its activities to tackle tax credits fraud and error might affect people, including more vulnerable claimants.** HMRC has made changes to the way it interacts with claimants, for example introducing new reporting requirements and using digital accounts. We recognise that it must strike a balance between helping claimants maintain up-to-date information, and being firm and forceful when necessary. But we are concerned that HMRC fails to support claimants adequately, is quick to blame claimants when errors occur, and does not accept responsibility for contributing to mistakes itself. HMRC has employed a private sector partner to increase the number of tax credits claims that are checked, but we are concerned that the contractor's approach has been excessively threatening. Requiring people to provide large amounts of information in less than a month, and cutting off benefits from those who fail to do so, can cause people enormous difficulties.

   Recommendation: ***HMRC should work with the government-wide Fraud, Error and Debt Steering Group to commission an independent review of claimants' experience of the tax credits process. The review should include the impact of using its private sector contractor and identify ways to reduce unnecessary burdens on people.***

6. **DWP does not understand the deterrent effect of the penalties it applies.** DWP has strengthened its measures against fraudsters and negligent claimants. Since 2012 it has imposed nearly 70,000 penalties for fraud, including prosecutions, cautions and stopping benefits, and more than 150,000 fines for claimant error. It has also run two communication campaigns to raise claimants' awareness of its activities to detect and punish fraud. DWP's initiatives to punish wrongdoing have lower financial returns than its other activities for tackling fraud and error. However, DWP has no evidence regarding the impact of penalties on the behaviour of general claimants or fraud offenders.

   Recommendation: ***DWP should assess the impact of its enforcement approach, including modelling and reviewing evidence on the deterrence effects of its penalty regime, to establish how effectiveness could be improved.***

1 Targeting fraud and error

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from the Department for Work & Pensions (DWP) and HM Revenue & Customs (HMRC) on how they were tackling fraud and error in benefits and tax credits.[1] Fraud and error in these systems is a significant and long-standing problem. The Comptroller and Auditor General has given qualified opinions on DWP's accounts since 1988–89, and on HMRC's accounts since 2003–04, because of the rates of fraud and error. The Comptroller and Auditor General explained that he had exercised discretion where possible, and been prepared to look at fraud and error in individual benefits. He had added commentary to his reports on accounts to recognise positive developments. He stressed, however, that he was ultimately limited by statute, and that he had to qualify accounts with material irregularities. He said that he would consider lifting the qualification if he was satisfied that departments had reduced fraud and error down to the lowest level feasible, as opposed to just reducing it to what the departments found convenient. However, each department doubted it would be able to reach that point.[2]

2. HMRC manages tax credits and paid out £29 billion to 4.7 million claimants in 2013-14. DWP manages most remaining benefits and the State Pension, paying out £164 billion in 2013–14 to 18 million people. Since 2010, both departments have made some progress in reducing headline rates of fraud and error. However, in 2013–14, DWP and HMRC still overpaid claimants by a combined total of £4.6 billion. Benefits and tax credits fraud and error costs every household in the UK around £200 each year, and reduces the public resources available for other purposes.[3]

3. HMRC has reduced fraud and error from 8.1% of expenditure in 2010–11 to 4.4% in 2013–14, which is the lowest level since tax credits were introduced.[4] It acknowledged, though, that there had been scope for improvement because historically the rate of fraud and error in tax credits had been high. HMRC explained that it had achieved the reduction through focusing its interventions on high-risk claimants, more than doubling returns from these checks, and increasing the number of interventions from around 100,000 to more than 2 million a year. HMRC has also introduced new reporting requirements for claimants, such as regular updates from those with high childcare costs.[5]

4. HMRC told us that it was trying to understand fully the reasons for recent reductions in tax credits fraud and error, and that it still had more to learn. For example, in June 2015 HMRC revised its 2012–13 estimates of fraud and error from 7.0% to 5.3%, a reduction of £490 million. HMRC told us that it has identified some of the underlying reasons for why these estimates had to be restated, but that it needed more analysis to really understand the detail.[6]

5. HMRC said it was confident that there is an underlying downward trend in tax credits fraud and error. However, the current rate remains higher than for many DWP benefits, and HMRC admitted that it had some way to go to reduce tax credit fraud and

1 C&AG's Report, Fraud and error stocktake, Session 2015-16, HC 267, 21 July 2015
2 Qq 156-162; C&AG's Report, paragraph 1.5
3 Qq 6, 168; C&AG's Report, paragraphs 1.1, 1.4
4 C&AG's Report, paragraphs 2.6 and 2.10
5 Qq 1, 57, 59, 79; C&AG's Report, paragraph 3.16
6 Q 2; C&AG's Report, paragraph 2.10

error to the 3.7% achieved in DWP working-age benefits in 2014–15.[7] HMRC has not set a target for reducing fraud and error further during this Parliament, nor was it willing to state how low it could get fraud and error. HMRC claimed that it was not the right time to set future targets as it was currently working towards the spending review in the autumn. However, it admitted that the level of future reductions in fraud and error was not a specific negotiating factor in its spending review discussions with HM Treasury.[8]

6. In 2010, DWP set a target to reduce fraud and error from 2.1% of benefit expenditure in 2010–11 to 1.7% by 2014–15. DWP told us it had not met this target.[9] Its preliminary figures for 2014–15 show that fraud and error was 1.9%, even though changes in the mix of benefits since 2010 had helped bring down overpayments. DWP explained that the headline figure is affected by both the relative size of spending in different benefits and by the level of incorrectness. For example, spending on State Pension, which has a low fraud and error rate (0.2%), has increased from 46% (£70 billion) of benefit expenditure in 2010–11 to 51% (£87 billion) in 2014–15. This change alone has reduced the overall rate of DWP fraud and error by around 0.2% between 2010–11 and 2014–15.[10]

7. DWP acknowledged that an aggregate measure of fraud and error can mask the effects of various underlying factors. For example, DWP has achieved reductions in some benefits, such as Jobseeker's Allowance, where overpayments fell from 6.1% to 4.8% between 2010–11 and 2014–15, but these have been offset by increases in Housing Benefit fraud and error, which rose from 4.2% to 5.7% over the same period. Furthermore, DWP said that some of its planned initiatives had not delivered the savings expected, which along with the delays to Universal Credit have hindered it meeting its fraud and error target.[11] DWP agreed with the need to monitor its progress at a more granular level and has started to develop strategies for individual benefits. It also accepted that there was merit in setting separate targets for each benefit, but has not done so yet.[12]

8. Both departments stressed that welfare reforms, such as the roll-out of Universal Credit and introduction of the New State Pension, should reduce complexity in the benefits system, and tackle some causes of fraud and error.[13] However, significant fraud and error risks will still remain, particularly around verifying claimants' income and living arrangements. DWP estimates that total benefits and tax credits fraud and error will rise from £4.6 billion in 2013–14 to £5.8 billion in 2020–21, but that Universal Credit will save only £0.5 billion each year in fraud and error overpayments when fully rolled-out.[14]

9. In 2013–14, fraud and error due to claimants misreporting their income was £1.4 billion.[15] The departments said that real-time information had already helped reduce fraud and error resulting from misstated income, and will continue to do so. However, real-time information will not eradicate all instances of claimants misreporting their income. HMRC expects that real-time information will save £410 million on tax credits

7 Qq 2, 7; C&AG's Report, Figure 3
8 Qq 3-6, 9
9 Q 18; C&AG's Report, paragraphs 2.4, 2.7
10 Q 10; C&AG's Report, paragraphs 2.13-2.15, 2.17 and Appendix Three
11 Qq 10, 12, 20; C&AG's Report, paragraphs 2.7, 2.12
12 Qq 10, 11, 30, 31; C&AG's Report, paragraph 3.12
13 Qq 7, 17, 26, 34, 36; C&AG's Report, paragraph 3.2
14 Qq 22-24; C&AG's Report, Figure 7
15 C&AG's Report, Figure 10

over the next two years, and DWP expects it will save £356 million from using real-time information between 2015–16 and 2020–21.[16] HMRC has worked hard with employers to clean up the real-time information they provide, but it told us that errors and omissions would still occur in the data.[17]

10. More than £800 million was overpaid in 2013–14 because of claimants not reporting that they had a partner.[18] DWP said that HMRC has been more successful in tackling overpayments arising from claimants' misreporting their living arrangements, and it hoped to learn from HMRC's approach. For example, HMRC has used data from credit reference agencies on top of in-house risk assessments, which DWP said has had good results. However, both departments admitted that they continue to struggle with this huge challenge.[19]

11. In-year overpayments and underpayments are inherent in tax credits. They arise because the system is designed to better support families by using an estimated award at the beginning of the year. HMRC then finalises payments and makes any necessary adjustments at year-end, once actual household income and circumstances are known. Where finalisation shows the original award was over-estimated, HMRC seeks to recover the overpayment from the claimant. HMRC does not regard these overpayments as fraud and error.[20]

12. Universal Credit will eliminate such in-year overpayments when it replaces tax credits, as it calculates payments based on claimants' real-time income and circumstances. For forecasting purposes, DWP included tax credits in-year overpayments alongside fraud and error in a combined baseline it produced for the 2014 Autumn Statement. This forecast, which predates the release of HMRC's lower-than-expected 2013–14 fraud and error statistics, shows a projected reduction in total overpayments from 4% of aggregate benefit expenditure in 2013–14 to 2.5% by the end of this Parliament.[21] However, the Comptroller and Auditor General's Report shows that the 2013–14 baseline is 2.8% when it includes only actual fraud and error overpayments, not 4%, so the forecast fall to 2.5% in 2020–21 is much smaller.[22] DWP accepted that, with more effort, it could maybe take fraud and error below 2.5% by 2020–21.[23]

16 Qq 21, 76, 88, 93; C&AG's Report, paragraph 3.2
17 Qq 89-90
18 C&AG's Report, Figure 10
19 Qq 1, 93, 94, 112
20 Q 37; C&AG's Report, paragraph 3.7
21 Qq 13, 24; C&AG's Report, paragraphs 2.9-2.10, Figure 8
22 C&AG's Report, paragraph 3.6
23 Q 28

2 Preventing fraud and error

13. In recent years both HM Revenue & Customs (HMRC) and the Department for Work & Pensions (DWP) have concentrated on detecting and correcting fraud and error. DWP estimates that during the 2010 Spending Review period its projects aimed at correcting claims saved £1.5 billion (71% of its total fraud and error savings). And HMRC's detection activities accounted for £370 million (79%) of its fraud and error savings in 2014–15.[24] The departments agreed, however, that it would be better to get payments right to start with, not least because of the hardship claimants can face when having to repay overpayments. Furthermore, DWP told us that over £2 billion of overpaid benefit is not recovered each year.[25]

14. Both departments have made limited progress in preventing fraud and error occurring. HMRC accepted that this was a fair criticism, but claimed that major legislative changes to redesign tax credits were not sensible in the time remaining before Universal Credit is rolled-out. Instead, it told us it has invested in digital technology to enable claimants to renew their claims online and report changes of circumstances, as a bridge between a complete redesign of the system and doing nothing.[26]

15. DWP acknowledged that it could potentially do more on prevention. It had budgeted to spend £192 million on projects to prevent fraud and error during the 2010 Spending Review period, and expected these to save £1.1 billion. However, it spent just £27 million on these projects, which saved £258 million. DWP explained that a key factor was its decision to stop the IRIS programme, which it had planned to use to identify high risk claims, because the cost was too high. DWP agreed that had it spent more on prevention, it could have potentially made more savings, and that on a cost-benefit analysis such investment might have been a good thing to do.[27]

24 C&AG's Report, paragraphs 2.20, 2.23
25 Qq 15, 17, 21, 75
26 Qq 57, 78
27 Qq 44, 49, 81; C&AG's Report, paragraphs 2.21-2.22

3 The impact on claimants

16. In 2013–14 the departments underpaid claimants by £1.6 billion, meaning that many households did not get the support they were entitled to. However, neither department has set targets for preventing underpayments.[28] The Department for Work & Pensions (DWP) told us that it had not previously set such targets, but gave no reason why this could not be done. Likewise, HM Revenue & Customs (HMRC) did not deny that such targets could be set.[29]

17. HMRC said that reminding people of the need for accuracy and honesty helps to both prevent and correct fraud and error. It has made changes to the way it interacts with claimants, for example introducing new reporting requirements and using digital accounts. HMRC told us it has also improved the education and support it gives to claimants who contact it by telephone.[30] However, HMRC said that individual claimants are responsible for ensuring that claims are correct, and it does not accept responsibility for contributing to mistakes. HMRC sends settlement letters for claimants to check their final tax credits award, but it admitted these were complex and very hard for people to understand.[31]

18. In autumn 2014, HMRC began a payments-by-results contract with a private sector partner, Synnex-Concentrix UK Ltd, to significantly increase resources for checking tax credits claims.[32] HMRC said that Concentrix's approach mirrors its own processes. HMRC admitted that claimants had initially complained about the overly threatening tone of letters they received from Concentrix, which had led to them being rewritten.[33] HMRC accepted that it can be difficult for claimants to provide all the information requested, but said that it thought 30 days was a reasonable period to allow for a response. HMRC acknowledged, however, that claimants might react differently to receiving a request for detailed personal information from a private sector company, than if it had come from HMRC itself.[34]

19. DWP said that most fraud and error is caused by people not telling it things that they should have.[35] It has recently run two communication campaigns to raise claimants' awareness of its activities to detect and punish fraud. DWP has also strengthened its measures against fraudsters and negligent claimants. Since 2012 it has imposed nearly 70,000 penalties for fraud, including prosecutions, cautions and stopping benefits, and more than 150,000 fines for claimant error.[36]

20. DWP said that it takes cases to court to create a deterrent effect, both to the individual concerned and to claimants more generally.[37] The Comptroller and Auditor General's Report shows that since 2010, DWP's initiatives to punish wrongdoing had cost £11 million and delivered savings of just £8 million. Furthermore, between 2015–16 and

28 C&AG's Report, paragraphs 1.4, 2.5
29 Qq 84-87
30 Qq 77, 78, 88, 136; C&AG's Report, paragraphs 3.2, 3.16
31 Qq 74, 87, 136-139
32 Qq 121-122, 152; C&AG's Report, paragraph 3.21
33 Qq 124, 128, 131, 132, 145
34 Qq 130, 136, 137
35 Q 62
36 Q. 103; C&AG's Report, paragraph 3.16
37 Q 106

2021–22, DWP plans to spend a further £40 million on projects to punish wrongdoing, which it expects to save £64 million, a lower rate of return than other projects to tackle fraud and error.[38] DWP acknowledged that because prosecuting such cases was expensive, it was increasingly using civil penalties. However, DWP has no evidence regarding the impact of penalties on the behaviour of fraud offenders or claimants more widely.[39]

38 C&AG's Report, Figure 5 and Figure 13
39 Qq 106, 107, 109, 110; Written evidence from the Department for Work and Pensions, 22 September 2015

Formal Minutes

Monday 19 October 2015

Members present:

Meg Hillier, in the Chair

Mr Richard Bacon	Stephen Phillips
Deidre Brock	John Pugh
Kevin Foster	Karin Smyth
Mr Stewart Jackson	Mrs Anne-Marie Trevelyan
Nigel Mills	

Draft Report (*Fraud and Error Stocktake*), proposed by the Chair, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 20 read and agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the Fourth Report of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Ordered, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

[Adjourned till Wednesday 21 October at 2.00 p.m.

Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the Committee's inquiry web page.

Monday 14 September 2015

Question number

Robert Devereux, Permanent Secretary, Department for Work and Pensions, **Jon Fundrey**, Senior Responsible Officer, Fraud, Error and Debt Programme, DWP, **Lin Homer**, Chief Executive and Permanent Secretary, HM Revenue and Customs, and **Nick Lodge**, Director General, Benefits and Credits, HMRC — Q1–168

Published written evidence

The following written evidence was received and can be viewed on the Committee's inquiry web page. FES numbers are generated by the evidence processing system and so may not be complete.

1 Department for Work & Pensions (FES0003)

2 HM Revenue and Customs (FES0001)

List of Reports from the Committee during the current Parliament

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Session 2015–16

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