

13 Regularity of social welfare payments

- 13.1** The Department of Social Protection (the Department) is required to ensure that
- expenditure it incurs has been applied for the purposes for which the money has been made available by Dáil Éireann, and
 - its financial transactions conform with the authorities under which they purport to have been carried out.

Financial transactions are considered to be ‘regular’ when both of these conditions are satisfied.

- 13.2** Any payments that are in excess of claimants’ entitlements under the terms of welfare schemes are, accordingly, irregular. Such excess payments can arise due to suspected fraud, new facts or evidence such as a change in the claimant’s circumstances not being notified to the Department, or official error (see Annex 13A).
- 13.3** The level of expenditure incurred each year by the Department means that even a low incidence of error, new facts and/or suspected fraud can result in a substantial monetary loss to the Exchequer — which funds Vote 37 Social Protection — or to the Social Insurance Fund (SIF), which is mainly funded by social insurance contribution receipts.
- 13.4** From 2014 to 2019, the Department incurred gross annual expenditure of around €20 billion under about 80 schemes and programmes. Annual gross expenditure increased to €31 billion in both 2020 and 2021 reflecting the Department’s response to the Covid-19 pandemic, which had very significant impacts on the Department’s operations. In 2022, the Department’s gross expenditure decreased to €25 billion.
- 13.5** In 2022, in addition to the Department’s scheme expenditure,
- €696 million was paid for administration expenses
 - €951 million was paid over to the National Training Fund¹
 - €56 million in grant funding was paid to the Citizens Information Board.

Control surveys

- 13.6** The Department’s compliance and anti-fraud strategy provides for a programme of surveys of scheme payments in order to determine the level of excess payment that is occurring. This is a key measure of the Department’s success in preventing, detecting and deterring fraud and error in its scheme payments. The surveys also assist the Department in identifying scheme-specific risks and required changes to the control measures in place.²
- 13.7** The surveys involve reviews of random samples of claims in payment to establish if the recipients are entitled to the payments they are currently receiving and, if so, whether the correct amounts are being paid.

¹ See *Report on Accounts of the Public Services 2022*, chapter 19, National Training Fund.

² In May 2022, the Department published the methodology for control surveys at www.gov.ie/en/publication/59304-detailed-methodology-for-control-surveys-in-the-department-of-social-protection.

Control survey methodology

Control surveys generally review between 500 and 1,000 randomly selected claims for each scheme and aim to provide an estimate — with 95% confidence — of the level of incorrect payment at a point in time. The surveys typically capture

- the **gross excess payment** which is the total value of any excess payments identified
- the **net excess payment** which adjusts for transfers to other schemes in situations where a claimant (and/or a dependent person) was found to be paid in excess of their entitlements on the scheme reviewed, but was entitled to a different social protection payment.

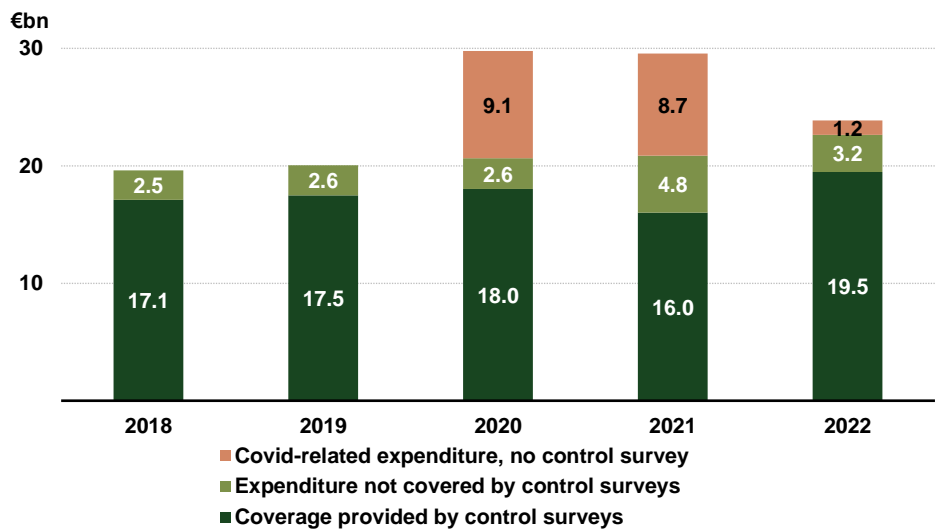
The Department considers the net excess payment identified to be the more accurate measure of the level of excess payment on schemes.

13.8 The Department published two control surveys in 2023.

13.9 Almost 82% of the Department’s total scheme expenditure in 2022 was covered by control surveys conducted within the last ten years (see Figure 13.1). This was up significantly from 54% of total scheme expenditure in 2021.¹ The increase is due to

- the reduction in expenditure on pandemic-related support schemes which have not been subject to a control survey²
- the publication in 2023 of control surveys on two schemes that had not been surveyed in more than a decade: disability allowance (€2 billion in expenditure in 2022) and jobseeker’s benefit (€0.475 billion in expenditure in 2022).

Figure 13.1 Coverage of scheme expenditure provided by control surveys^a



¹ Control survey coverage for non-Covid-19 related schemes is 85% in 2022 compared to 77% in 2021.

² The Department stated that the pandemic-related schemes were temporary and therefore a control survey of the schemes would be of limited use in relation to the amendment of scheme controls.

Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

Note: a Coverage provided by control surveys published within the last ten years (2014 to 2023).

Implications of control surveys for audits

13.10 Figure 13.2 shows the expenditure in 2022 on Vote and SIF schemes in respect of which control surveys have been undertaken (at least once) since 2014, and the level of irregular payment identified by each control survey.

Figure 13.2 Estimated level of irregular payments in schemes subject to control surveys published since 2014

	Scheme (and survey report date) ^a	Scheme cost in 2022 €m	Estimated level of net excess payment ^b
Vote funded schemes	Child benefit (2022)	2,286	1.4%
	Disability allowance (2023)	2,016	5.7%
	Jobseeker's allowance (2022)	1,641	7.9%
	State pension (non-contributory) (2019)	1,136	6.5%
	Carer's allowance (2018)	993	9.1%
	One-parent family payment (2021)	614	5.9%
	Working family payment (2016)	361	0.6%
	Supplementary welfare allowance (BASI) (2017)	122	2.6%
	Rent supplement (2014)	75	6.0%
	Farm assist (2016)	56	12.7%
	Back to work enterprise allowance (2019)	32	3.3%
Social insurance funded schemes	State pension (contributory) (2017)	6,564	2.1%
	Widow's/widower's/surviving civil partner's contributory pension (2014)	1,725	0.7%
	Invalidity pension (2015)	766	1.5%
	Illness benefit (2015)	614	6.0%
	Jobseeker's benefit (2023)	475	8.0%

Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

- Notes:
- The household benefits survey in 2016 is not included because the survey only related to beneficiaries not in receipt of another welfare payment and represented only 7% of those in receipt of the benefits package. Since 2016, schemes representing a further 62% of household benefit recipients have been examined — the Department estimates the error rate in respect of entitlement to the benefits package for the schemes surveyed to be 1.3% by value.
 - The net excess payment is the value of all excess payments identified less transfers to other schemes. The figures shown are the net excess payments identified in control surveys as a percentage of the total value of payments of income support included in the survey cases.

13.11 There is wide variation in the level of excess payments found by surveys.

- In relation to Vote-funded schemes, estimated rates of net excess payments range from 0.6% of scheme expenditure (working family payment) to 12.7% of scheme expenditure (farm assist).
- Estimated rates of net excess payments for SIF schemes range from 0.7% (Widow's/widower's/surviving civil partner's contributory pension) to 8% (jobseeker's benefit).

Latest control survey findings***Disability allowance***

13.12 The disability allowance scheme is funded by the Vote, with expenditure of €2 billion in 2022. There were 158,000 claims in payment at December 2022 and, as at May 2023, the personal rate is up to €220 per week.¹ The allowance is a means-tested weekly allowance paid to individuals with a disability that substantially restricts the claimant from doing work that would be suitable for a person of their age, experience and qualifications.²

13.13 In February 2023, the Department published the results of a disability allowance control survey which examined 600 randomly selected claims in payment in April 2022.³

13.14 Key scheme conditions that must be satisfied are a medical assessment of the claimant's disability and a means assessment. The control survey focussed on the examination of the means of the claimant and did not review medical aspects of the claim.⁴ The Department stated that including medical reviews would have delayed the time to complete the survey by up to 18 months. Furthermore, the Department considers that the absence of medical reviews from the survey did not materially impact the survey outcome given the relatively low level of disallowances detected from routine medical reviews.⁵

13.15 The control survey found that 16.4% of disability allowance claimants surveyed were receiving more than they were entitled to. The value of the excess payments was estimated to be 5.7% of expenditure on the sampled cases.⁶ There were no identified entitlements to payments under other schemes that would reduce the value of the excess payments.

13.16 The control survey also found 3.5% of claimants surveyed were being underpaid, with the underpayments equivalent to 0.7% of scheme expenditure across all claims examined.

13.17 The excess payment rate of 5.7% is high, and compares with 2.1% found in a 2012 control survey of the same scheme. The Department has previously stated that older control surveys are not comparable to the more recent surveys due to differences in the methodologies used.

13.18 Figure 13.3 shows the risks identified by the 2023 control survey, and the steps the Department is taking to address those risks and to improve controls over the disability allowance. The risk categories and rankings have changed significantly from those identified in the 2012 survey, emphasising the need for repeated surveys over a shorter cycle.

1 Additional payments may be made for qualifying dependent adults or children.

2 The claimant must be aged 16 or older.

3 A stratified random sample is selected to ensure the sample accurately represents claims in payment. Three claims from the selected sample were subsequently excluded from the review as the claimant was judged to be a vulnerable person.

4 A claimant can work and retain an entitlement to some or all of the disability allowance.

5 The Department noted that of 1,284 medical reviews conducted in 2022, there were only 17 disallowances.

6 The main causes of excess payments were unreported changes in circumstances (2.8% of scheme expenditure) and wilful concealment of facts (1.8% of scheme expenditure).

Figure 13.3 Disability allowance — control survey findings and control changes**Scheme risk**

- claimants who had a means test in the prior three years were less likely to have an excess payment than those who had not (3.4% versus 7.9%)
- increases in employment income of the claimant or their spouse/partner was a leading cause of an excess payment being detected and the rate of payment being reduced^a
- claimants aged 45 or older were more likely to have an incorrect payment

Changes to improve the control regime

- greater emphasis to be placed on Revenue data, with monthly checks on claimants with no declared means, for qualifying adults in payment and for changes in employment
- staff in the control section of the scheme area to conduct ad-hoc reviews using Revenue data
- use of the Department's Special Investigation Unit for risk areas
- an increase in scheme control reviews to 10,000 for 2023 (the target for 2022 was 9,500, of which 7,600 were conducted)^b

Source: Department of Social Protection

- Notes:
- a As at June 2023, a claimant can earn up to €165 per week (after deduction of PRSI, pension contributions and union dues) while retaining full entitlement. An amount equal to half of weekly earnings between €165 and €375 is deducted from the claimant's entitlement, while an amount equal to any weekly earnings in excess of €375 is deducted.
 - b The survey report stated that there had been staffing challenges in the first half of 2022 due to temporary re-assignment to deal with the Ukrainian crisis and staff vacancies.

13.19 In May 2023, the Department provided an update on the changes to improve the control regime, stating that

- the Department's Business Analytics Unit is leading the selection of claims and that these checks are being prioritised by the scheme administrators
- no target is being set for the number of ad-hoc reviews using Revenue data to be conducted by the control section of the scheme area.

Jobseeker's benefit

13.20 The jobseeker's benefit is funded by the SIF, with expenditure of €0.48 billion in 2022. It is payable to a claimant who had been employed and paying PRSI but is now fully unemployed or is unemployed for at least four days each week. There were 33,000 claims in payment as at December 2022. As at May 2023, the personal rate is up to €220 per week and is payable for up to nine months.¹

13.21 In February 2023, the Department published the results of a jobseeker's benefit control survey which examined 600 randomly selected claims in payment in February 2022.

13.22 The control survey found 9.7% of the jobseeker's benefit claimants surveyed were receiving more than they were entitled to. The value of the gross excess payments was estimated to be 8.2% of the scheme expenditure on the sample cases. Transfers to other schemes reduced the excess payment level to a net 8%.

¹ The personal rate is reduced for claimants who had been earning less than €300 per week. Additional payments may be made for qualifying dependent adults or children.

- 13.23** The control survey classified the cause of the gross excess payments as
- suspected fraud for 5.5% of the sampled expenditure, with 3.6% due to materially incorrect information being provided and 1.9% due to wilful concealment of information
 - new facts (due to customer error) for 2.5% of expenditure, with 1.9% due to inaccurate information being provided and 0.6% due to an unreported change in circumstances
 - official error responsible for excess payment of 0.2% of expenditure.
- 13.24** The control survey also found that 0.8% of the jobseeker's benefit claimants surveyed were being underpaid, with the underpayments equivalent to 0.3% of scheme expenditure across all claims examined.
- 13.25** The net excess payment of 8% is high, and compares to 1.6% found by the previous control survey published in 2012. As above, the Department has stated that older control surveys are not comparable to the more recent surveys due to differences in the methodologies used.
- 13.26** Figure 13.4 shows the risks identified by the 2023 control survey and steps the Department is taking to address these risks and improve controls over the jobseeker's benefit.

Figure 13.4 Jobseeker's benefit — control survey findings and control changes

Scheme risk

- claims classified as suspected fraud primarily related to a failure to notify the Department of a return to work
- a failure to notify the Department of increases in the earnings of a spouse or partner resulted in qualifying adult payments being reduced or terminated
- claimants aged 55 or older were less likely to have an incorrect payment
- claimant could not be contacted in a small number of cases^a

Changes to improve the control regime

- an increase in control reviews enabled by staff returning from re-assignment^b
- regional re-structuring, so that each region will have staff dedicated to control reviews
- increasing the use of Revenue data with data-matching by the Business Analytics Unit
- use of the Department's Special Investigation Unit for risk areas, in particular non-residency and concurrent working and claiming
- more timely review of casual workers
- increased guidance for staff from the Control Division and for claimants through mailshots and interactions with the Department

Source: Department of Social Protection

- Notes:
- a In 13 cases out of 600 (2.2%) sampled. Payment in each of these cases was terminated.
 - b Staff had been re-assigned to deal with the impact of the pandemic, the Ukrainian crisis and the transition to jobseeker's support from claimants who had been on the pandemic unemployment payment.

Forthcoming control surveys

- 13.27** In March 2023, the Department commenced control surveys of the State pension (contributory) scheme (sample of 400 claims in payment in February 2023 selected) and the widow's, widower's and surviving civil partner's contributory pension (sample of 200 claims in payment in February 2023 selected). Both pension schemes are funded from the SIF.
- 13.28** The Department is also conducting a rolling control survey on the jobseeker's allowance scheme with the most recent batch of 250 claims selected in April 2023. Reports on the above control surveys are expected to be published in January 2024.
- 13.29** The Department's current compliance and anti-fraud strategy is for the period 2019 to 2023. The Department stated that work on a renewed strategy for the years 2024 to 2028 will commence in summer 2023 and is expected to be completed by the end of 2023.

Impact of Covid-19 restrictions on normal scheme controls

- 13.30** The estimated level of irregular payment found by a control survey is measured when the Department's control activities are operating as normal.
- 13.31** From 2020 to 2022, Covid-19 impacted the Department's ability to operate some of its normal controls over its schemes when processing new applications and to conduct other control activities for claims in payment. The impact was most severe in 2020, but some control restrictions continued into 2021 and 2022 (see Annex 13B, which provides an update on thirteen schemes which were previously reported as having reduced scheme controls).¹
- 13.32** The audit team had asked the Department in prior years for a list of all controls impacted by Covid-19 restrictions, but the Department did not have a central register of the changes made and so could not provide a complete list. During work on the 2022 audit, the team identified scheme controls impacted by Covid-19 that the Department had not reported. Changes identified include the following
- Wage subsidy scheme — monthly control checks on the wage subsidy scheme were suspended during the pandemic. The check is to ensure a recipient is not also in receipt of another social welfare payment and that they are still in employment. These checks recommenced in 2022.
 - Free travel — travel operators were instructed to accept Public Services Card (PSC) free travel cards with expired dates; the surveying of PSC free travel use on all privately operated bus routes was suspended (for a sample examined, ongoing payments were based on surveys in the period 2017 to 2019); and monitoring of trips was suspended. These controls recommenced in Q1 2023.
 - Tús — the Department was automatically renewing scheme participants during the Covid-19 restriction period. The normal control — no automatic renewal — was restored in May 2023. In addition, in relation to both Tús and the rural social scheme, the expected annual monitoring had not occurred in 16 of 23 premises of an implementing body since January 2020.²

¹ See *Report on the Accounts of the Public Services 2021*, chapter 10 Regularity of Social Welfare Payments.

² The Department stated that all Tús participant contracts were extended during Covid-19 to reduce the impact of participants leaving the scheme where it was unlikely that such participants would be replaced in a timely manner and the services provided being essential.

- Widows/widowers/surviving civil partners pension (non-contributory) — prior to the pandemic, means assessments were carried out during a social welfare inspector (SWI) visit. Since March 2020, desk-based means assessments have been carried out instead by a deciding officer, unless the applicant is self-employed (including farmers) or a deciding officer believes an SWI visit is warranted — in these cases, an SWI visit is carried out. This will remain the control regime in future.
- Daily expenses allowance for individuals seeking international protection — from March 2020 to mid-2022, payments moved from post office payment to electronic funds transfer, and claimants were allowed to be paid when they moved out of the designated accommodation centres despite the normal control being that the claimant is eligible only if they reside in a designated centre.¹

13.33 The audit team also noted certain scheme controls were impacted by the staff re-allocation the Department made in order to deal with the Ukrainian crisis.

- Jobseeker's benefit — activation officers in Intreo Dundalk were seconded to assist Ukrainian families from March 2022 to September 2022. As a result, normal activation measures were not in place, and alternative controls were not implemented, to provide assurance that claimants were genuinely seeking work.
- Daily expenses allowance — a normal control is that new claims are reviewed after 8-10 months. Department staff are automatically notified when the review is due. However, these notifications have not been actioned since the outbreak of war in Ukraine, in February 2022. Scheme rules are that the claimant is only eligible if residing in a designated centre.
 - Since February 2022, the Department has not received information from the accommodation centres to confirm recipients were still residing in a centre and no mitigating controls were in place by the end of 2022. However, listings of claimants who received international protection status and those moving accommodation were circulated to the relevant local Department offices.
 - The Department has stated that it is no longer possible to enforce the residential control in all locations due to the unprecedented increase in applicants for international protection arriving in 2022. However, reviews are undertaken locally where necessary, for example where post is returned due to the claimant not being at their registered address, communication from claimants providing a different address, uncollected payments and targeted reviews by location. Practices regarding regular review work are to be revised and implemented in 2023 as part of a change in the overall Community Welfare Service structure.

¹ During the pandemic, where an applicant for international protection was able to source temporary accommodation with a relative or from some other source to reduce the risk of Covid-19 infection in International Protection Accommodation Services (IPAS) centres, this was facilitated by IPAS and the daily expenses allowance remained in payment. The accommodation in the IPAS centre was held for the applicant.

13.34 The examination team found that the Covid-19 pandemic and the Ukrainian crisis have impacted on the Department's ability to operate normal, planned controls over its schemes in 2022. However, relative to 2021, the extent of the impact of the pandemic on most schemes significantly reduced or were resolved during the course of 2022.

Other social welfare payment regularity issues

- 13.35** The daily expenses allowance is a means-tested entitlement for claimants in a designated accommodation centre. Legislation requires the Department to conduct a means assessment after the claimant has been in receipt of income for at least 12 weeks, and to reduce or terminate the allowance to reflect any increase in means. However, the audit found that the Department has not conducted any means assessments of claimants — the value of irregular payments cannot therefore be established and the Department is not in compliance with its statutory responsibilities in operating the scheme.
- 13.36** The Department has noted this finding and stated that it will consider implementing means-testing for international applicants in employment. Scheme expenditure in 2022 was €19.3 million.

Conclusions

- 13.37** With scheme expenditure of almost €24 billion in 2022, even low levels of payments in excess of entitlements to welfare can amount to significant losses of public funds.
- 13.38** The level of irregular payments found by the Department through its ongoing programme of scheme-level control surveys continues to be material. Based on these findings, I have referred in my audit reports on the 2022 appropriation account for Vote 37 Social Protection and on the 2022 financial statements of the SIF to the material level of irregularity of scheme payments.

Control surveys

- 13.39** The available evidence points to a material incidence of payments in excess of the entitlements of claimants under many welfare schemes. This has been confirmed by the level of irregular payments found through the Department's most recent control surveys, on the disability allowance and jobseeker's benefit schemes (published in February 2023).
- 13.40** The surveys published in 2023, and other surveys in recent years, have detected a higher rate of irregular payment than previous surveys of the same schemes conducted a number of years ago. The Department stated that the rates are not comparable due to an improvement in the methodology used over the years. However, the finding of higher levels of excess payment highlights the importance of up-to-date control surveys to inform the Department of a scheme's excess payment rate and its key risks.
- 13.41** The amount of scheme expenditure in 2022 for which control surveys have been published in the last ten years was 82%, which is a significant improvement from 54% in 2021. The improvement in the rate of coverage was driven by the publication of the two control surveys on schemes with high expenditure, and the significant reduction in expenditure on schemes to mitigate the impact of the Covid-19 pandemic which were not surveyed.

Impacts on normal scheme controls in the Department

- 13.42** The Covid-19 pandemic impacted the Department's ability to operate some of its normal controls over its schemes. There continued to be an impact on controls for some schemes during the course of 2022. During work on the 2022 accounts, the financial audit team identified additional impacted scheme controls that the Comptroller and Auditor General was not previously informed of.
- 13.43** The financial audit team also found that some scheme controls were impacted by staff re-allocation to deal with the Ukrainian crisis.
- 13.44** Compared to 2021, the extent of the impact of the pandemic on most schemes significantly reduced or were resolved during the course of 2022. The Department should continue the process of restoring normal controls on all schemes.

Annex 13A

Categorisation of irregular payments

- Suspected fraud — where it is suspected that a claimant for welfare payments intentionally provides incomplete or inaccurate information in relation to a claim, or deliberately fails to inform the Department of relevant changes in circumstances (such as an increase in means or a change in medical condition) affecting a claim in payment.
- Claimant error — when the claimant has provided inaccurate or incomplete information, or failed to report a relevant change in circumstances, but there is no fraudulent intent on the claimant's part.
- Official error — where benefits are paid incorrectly due to inaction, delay or mistakes made by the Department's staff.¹ Where the last review of a claim was conducted more than five years previously (or three years previously for working age schemes), excess payment is categorised as an official error.

¹ In some cases, claimant and official error can also result in claimants receiving less than they are entitled to (an underpayment).

Annex 13B

Figure 13B.1 Impacts to normal scheme controls in 2022

Scheme (2022 expenditure)	Extent of impact of pandemic in 2021	Extent of impact of pandemic in 2022
Non-contributory State pension (€1.1 billion)	Controls improved but not all key controls were in place in 2021.	Controls improved further but desk reviews, a key control, were not in place in early 2022 and were at less than the target rate when they resumed. The financial audit was informed that there were no impacts during 2022 and that processes had resumed in Q3 2021. A standard control was that 5% of cases are referred for desk-review by Social Welfare Inspectors. This control was suspended during the pandemic, but resumed in February 2022 with 1% of cases being referred in 2022 — the control policy was amended to 1% of such claims for 2023.
Widow's/ widower's/ surviving civil partner's contributory pension (€1.7 billion)	Controls improved but not all key controls were in place in 2021. Certain control reports were not run at the normal frequency.	Expenditure on this scheme in 2022 was not included in the audit plan, so an update was requested from the Department. The Department stated that all control work resumed to pre-pandemic levels for 2022.
Jobseekers' allowance (€1.6 billion) and benefit (€0.5 billion)	Controls improved but not all key controls were in place in 2021.	Controls improved further, but some controls were not fully restored until January 2023. The control for SAFE2 identity authentication prior to a claim being put into payment continued to be an issue during 2022. SAFE2 registration was not mandatory from March 2020. The Department began bringing current claimants to SAFE2 registration in April 2021 and the control was reinstated as mandatory in January 2023. Scheme audit of 2022 payments found the Department did not check residency and contribution history (a normal control for new claims) before awarding claims that transferred from the PUP scheme. The Department stated that all such transferring cases were targeted for early in-person attendance for control purposes, ensuring a quicker and more efficient transfer to standard jobseeker terms.
One parent family payment (€0.6 billion)	Controls continued to be impacted — there was no material improvement in controls in 2021.	Key controls returned to normal in 2022. The suspended normal control was a requirement for all claimants to complete an annual self-declaration of continued eligibility. The Department restored this control in March 2022.
Child benefit (€2.3 billion)	Controls improved relative to 2020, but not all key controls were in place in 2021.	Key controls returned to normal in 2022. 244,000 control reviews were conducted in 2022 (95% of the target of 258,000), around the same of number as in 2019. By comparison, in 2021, only 170,000 control reviews were conducted (72% of the target of 237,500).
Back to school clothing and footwear allowance (€86 million)	Controls continued to be impacted during 2021 — there was no material improvement in controls in 2021.	Key controls returned to normal in 2022. Expenditure on this scheme in 2022 was not included in the audit plan, so an update was requested from the Department. The Department stated that in 2022, quality control reviews were carried out on 2% of scheme decisions — of 56,900 manual applications received and processed in 2022, almost 1,050 went through the quality control inspection. This is the same level as prior to the pandemic.

Scheme (2022 expenditure)	Extent of impact of pandemic in 2021	Extent of impact of pandemic in 2022
Disability allowance (€2 billion)	Controls improved relative to 2020, but not all key controls were in place in 2021.	Key controls improved during 2022 but had not been fully restored by December 2022. Medical reviews, which were not conducted in 2020 or 2021, recommenced in 2022. In 2021, data matching exercises were delayed and the targeting of cases by exception reporting was suspended through 2021. In 2022, over 1,300 cases (of 3,000) selected for review by the Business Analytics Unit were reviewed and a further 1,500 of these cases were closed in 2023. By comparison, only 500 of 3,000 such cases were completed in 2021.
Carer's allowance and benefit (€1 billion) (€49 million)	Controls continued to be impacted — there was no material improvement in controls in 2021.	Key controls returned to normal in 2022. Expenditure on this scheme in 2022 was not included in the audit plan, so an update was requested from the Department. The Department stated that normal controls, including data-matching exercises, resumed by February 2022, including medical reviews. The number of control reviews of carer's and the value of control savings substantially exceeded their targets for 2022.
Illness benefit (€0.6 billion)	Amended scheme controls to mitigate the impact of the pandemic were implemented during 2021.	Key controls returned to normal in 2022. Expenditure on this scheme in 2022 was not included in the audit plan, so an update was requested from the Department. The Department stated that normal control work resumed in March 2022. Additional resources were assigned to control work, resulting in the number of control reviews and the value of control savings exceeding targets for 2022.
Rent supplement (€75 million)	Controls continued to be impacted — there was no material improvement in controls in 2021.	Key controls returned to normal in 2022. The normal control requiring the claimant to have been paying rent for six months was reintroduced in March 2022 and the control to conduct home visits recommenced in February 2022. However, the Department do not collate information centrally on the number of home visits conducted.
School meals (€78 million)	Controls continued to be impacted — there was no material improvement in controls in 2021.	Key controls returned to normal in 2022. At the end of 2021, no quality control checks had been conducted in relation to 2020 or 2021 expenditure. The Department stated that these control checks were completed during 2022

Source: Department of Social Protection. Analysis by the Office of the Comptroller and Auditor General.

