



R0952 (i) PAC33

Mr Martin Hughes
Clerk to the Committee
Committee of Public Accounts
Leinster House
Dublin 2

03 December 2021

Ref: S0567 PAC33

Dear Martin,

Further to the letter from Mr Pat Fannin of 3rd November, I attach the following documents as requested:

- **Appendix 1:** Briefing note on Chapters 9,10, and 11 of the Comptroller and Auditor General's Report;
- **Appendix 2:** 2020 Outturn, 2021 September Year-To-Date Expenditure and 2021 Estimate for DSP Vote 37;
- **Appendix 3:** 2020 Outturn, 2021 September Year To Date Expenditure and 2021 Projected Outturn for DSP SIF (Social Insurance Fund);
- **Appendix 4:** JobPath Expenditure;
- **Appendix 5:** Update on the implementation of previous recommendations made by the Committee of Public Accounts to the then Department of Employment Affairs and Social Protection following the Committee's engagement of 29 November 2018.

As regards attendance, I wish to confirm that myself and my DSP colleagues intend, if possible, to attend the PAC using a separate witness room within the Leinster House campus as advised by the Clerk of the Dail in his letter of 30 November. If this is not possible we will attend remotely.

The names of the DSP attendees are as follows:

- John McKeon, Secretary General
- John Conlon, Assistant Secretary, Control
- Ciarán Lawler, Assistant Secretary, Corporate/Finance
- Joan Gordon, Chief Appeals Officer

- Philomena Mc Shane, Principal Officer/Chief Accountant

I am also enclosing an information pack containing hard copies of relevant reports and briefing documents outlining the work of the Department and would be grateful if you could arrange to circulate these to Committee members for their information.

I will forward my opening statement and an update on the queries with regard to social insurance, received yesterday, in advance of the meeting on Thursday, 9th December.

Finally, completed attendee visitor declaration forms including contact details are attached for your attention.

Yours sincerely,



John McKeon

Secretary-General

Appendix 1

Three chapters from the Comptroller and Auditor General Report 2020 are being examined by the PAC on 8th December 2021. These are as follows:

- Chapter 9: Regularity of social welfare payments (no recommendations).
- Chapter 10: Management of Social Welfare Appeals.
- Chapter 11: Controls over the Covid-19 Pandemic Unemployment Payment.

Chapter 9: Regularity of Social Welfare Payments

- A similar chapter has been included in the C&AG annual report in recent years. As in previous years the C&AG concludes, based on the outcome of the Department's Control Surveys, that the level of excess payments found by the Department's control surveys is material, and he has referred to this fact in his audit report.
- The main objective in carrying out control surveys is to identify categories of cases on a scheme that present the highest risk. The outcomes of surveys are analysed to identify scheme risks and the Department then takes the necessary steps to address and eliminate the risks identified as quickly as possible, as part of the enhancement of its scheme control policies.
- There are no recommendations in this chapter.
- In the chapter, the C&AG acknowledges that *"Implementation of the Department's control regime for existing schemes was affected by operational restrictions imposed during 2020 due to Covid-19."*
- The chapter also discusses the impact of Covid-19 on scheme controls in the Department. The C&AG reviewed the changes made in 2020 to the key controls over existing schemes and assessed the impact of these changes on the estimated level of irregular payment for 14 schemes that account for most of the Department's normal expenditure. The C&AG concurred with the Department's assessment that the control changes made were likely not to have had a significant impact on the rate of irregular payments for the schemes.
- The C&AG also noted that most of the Department's scheme expenditure in 2020 was on schemes that have been covered by control surveys in recent years.

Department of Social Protection Update

Recently Completed Surveys

- The Department published surveys on Jobseekers Allowance (JA) and One-parent Family Payment (OFP) in January 2021.
- The Net Loss to Government for JA was found to be 7.2% of total expenditure.
- The Net Loss to Government for OFP was found to be 4.9% of total expenditure.

On-going control surveys

- As part of the on-going rolling surveys of Jobseekers Allowance, there were two batches of 250 JA cases for survey that commenced during 2020.
- Work on these was delayed due to pandemic restrictions but resumed during 2021.
- Field work on these two batches is now completed and an analysis of the results is underway. A report is due to issue on these before the end of 2021.

2021 Control Surveys

- A stand-alone survey on Child Benefit (600 cases) commenced in May 2021.
- Field work on this is now substantially completed and an analysis of the results is underway. A report is due to issue on this before the end of 2021.
- A rolling survey of a further batch of 250 JA cases launched in June 2021. Field work on this is on-going. The results of this 2021 batch of JA cases will be included in a report to be published in 2022.
- A stand-alone survey on Jobseekers Benefit (600 cases) is planned to commence before the end of 2021, with a report to be published in 2022.

Surveys completed since 2013

Table 1 below give a summary of the results of the 16 surveys we have completed since 2013. The majority of the Department's scheme expenditure in 2020 was on schemes that have been covered by control surveys in recent years. Table 2 show the main risk categories identified and the actions being taken to address them.

Table 1 - Control Surveys Results

Scheme	Outcomes F+E
Jobseekers Allowance (2019)	Net cost = ¹ 7.2% (3.6% suspected fraud and 5.0% error less 1.0% ² recoveries and 0.3% transfers)
One-parent Family Payment (2019)	Net cost = 4.9% (3.8% suspected fraud and 2.1% error less 1.0% recoveries)
Back to Work Enterprise All. (BTWEA) (2019)	Net cost = 3.2% (1.3% suspected fraud and 2.1% error less 0.17% recoveries)
State Pension Non-Con (SPNC) (2018)	Net cost = 3.1% (0.3% suspected fraud and 6.2% error) less 1.1% underpayment, recoveries 2.3%)
Carers Allowance (2018)	Net cost = 6.7% (0.6% suspected fraud/6.1% error)
BASI (2017)	Net cost = 2.4% (1% suspected fraud / 1.4% error)
State Pension Contributory (SPC) (2017)	Net cost = 2% (0.2% suspected fraud / 1.8% error)
Farm Assist (2016)	Net cost = 10.4% (6% suspected fraud / 4.4% error)
Household Benefit (HHB) (2016) *	Net cost = 5.4% (0.6% suspected fraud / 4.8% error)
Family Income Supplement (FIS) (2016)	Net cost = 0.5% (0.7% suspected fraud / -0.2% error)
Invalidity Pension (Inv) (2015)	Net cost = 0.5% (0.1% suspected fraud / 0.4% error)
Illness Benefit (2015)	Net cost = 0.4% (0.3% suspected fraud / 0.1% error)
JA (2014)	Net cost = 3.1% (1.4% suspected fraud / 1.7% error)
Widow's/Surviving Civil Partner Contributory Pension (WSCPCP) (2014)	Net cost = 0.7% (0.2% suspected fraud / 0.5% error)
Supplementary Welfare Allowance (SWA) (2014)	Net cost = 5.0% (2.9% suspected fraud / 2.1% error)
Child Benefit (CB) (2013)	Net cost = 0.5% (0.5% suspected fraud / 0% error)

*HHB payment only cases – not in receipt of any other SW payment

¹ Figures may not add due to rounding.

² The headline reporting metric for this control survey is shown as Net Loss to Government, which is the Final Incorrect Benefit Excluding Recoveries (FIBER) rate established by the survey, minus the value of overpayments actually recovered.

Table 2 – Main Risk Groups Identified and Actions Taken

Survey	Main Risk Categories Identified/higher risk groups	Main actions being taken to Address Risks
Jobseekers Allowance (2019)	Claimant not informing the Department of change in means.	Implement a maximum interval of three years between reviews for claimants with means and five years for claimants with no declared means. Run an awareness campaign to remind claimants to advise the Department when their means change.
One-parent Family Payment (2019)	Claimant not informing the Department of change in means.	A review of policy in relation to the frequency of claim reviews will be carried out. Provision of models by the business analytics unit to assist in the selection of cases for review.
Back to Work Enterprise Allowance (BTEA) 2019	Cases where the three and nine-months reviews were not conducted.	Re-issue direction to case officers and divisional managers to conduct three-month and nine-month reviews of each case.
State Pension Non-con (SPNC) (2018)	Claimant not informing the Department of change in means.	A revised control framework to be put in place to reflect the risks identified.
Carers Allowance (2018)	Carers of working age have been identified in this survey as being at greater risk of error associated with increases in the level of means.	Revised control framework to be put in place. New review frequency policies to be implemented. Increases to working hour and income thresholds should also reduce the incidence of recipients inadvertently breaching scheme rules.
BASI SWA (2017)	Customers with a qualified adult payment.	Regular updates of SWA Best Practice Manual/Claims with Adult Dependent Allowance (ADAs) to be reviewed
SPC (2017)	Means tested payments for qualified adults.	Qualified adults to be prioritised for control action in 2018/also for residents living abroad
Farm Assist (2016)	Claimants with adult & child dependant allowances/where cases were last reviewed more than a year ago/customers	Review/enhance control policy to update procedures for reviews and inspections. Review all cases that

	living in South East, West or South West.	have not been reviewed within the last 3 years.
HHB (2016)	No specific categories identified.	Targeting of HHB only clients to prove their continuing eligibility/Enhanced automated notifications
FIS (2016)	No specific categories identified.	Ongoing verification of information provided at annual renewal stage
Inv Pension (2015)	Customers with an ADA and location (Dublin).	Ongoing roll-out of control policy/effective control policy based on periodic medical reviews
Illness Ben (2015)	No specific categories identified.	Ongoing roll-out of control policy/effective control policy based on periodic medical reviews
JA (2014)	Casual claimants and claimants with family allowances.	Roll-out of the casual scanning project/more regular reviews of JA customers with family allowances. Results to also feed into data analytics work on JA.
Widows (2014)	Claimants with a fuel allowance and non-resident claimants.	Reviewing/updating review policy and staff guidelines/Better communication with customers re qualifying conditions
SWA Rent Supp (2014)	Location (Dublin Central & Midlands North) and payment method (where paid directly to client).	Refresher training for staff/Updating of SWA Best Practice Manual
Child Benefit (2013)	No specific categories identified.	Ongoing control work/certification.

Chapter 10 - Management of social welfare appeals***Recommendation 10.1***

The Department should review its current procedures so as to ensure that all claimants are informed clearly of the reason(s) for refusal of claims. This would allow claimants to make a better-informed decision in relation to appeal.

Response from Accounting Officer***Agreed.***

Existing guidelines are currently under review by the Decisions Advisory Office (DAO) and will be re-issued to all deciding officers/designated persons in due course.

The DAO has also published guidelines (last revised in July 2019) called Reasons for Decisions. These set out the principles for reasoned decisions in line with court rulings to assist deciding officers on providing full details of the reasons for decisions. The Department is currently reviewing all such guidelines.

Department of Social Protection Update

Decisions in relation to entitlement to social welfare payments are bound by the relevant provisions of the Social Welfare Consolidation Act, 2005 (as amended) and associated regulations. The legislation provides for a transparent and fair decision-making process in conjunction with the control of social welfare schemes. Every claimant is entitled to have their claim considered in accordance with the principles of natural justice and in the context of determinations of entitlement under social welfare legislation.

Current legislation provides that any unfavourable decision of a Deciding Officer or determination of a Designated Person must be communicated in writing to the claimant setting out the reasons for the decision. A Deciding Officer may at any time revise any decision by reason of a mistake having been made in relation to the law or facts or in light of new evidence or facts brought to his or her attention since the date on which the original decision was made.

The Department's Decisions Advisory Office (DAO) has published guidelines for Deciding Officers and Designated Persons on the legal requirements for reasoned statutory decisions. The guidelines include 'Decision Making and Natural Justice'; 'Reasons for Decisions' and 'Revised Decisions and their Date of Effect'. The natural justice principle for clear reasoning is included as standard in all guidelines.

The guidelines were reviewed recently to ensure that they continue to reflect both the recommendation of the C&AG and the Courts' standards for reasoning in decisions and will be published on the Government website www.gov.ie. The updated guidelines will also be circulated to all staff.

The Department recently carried out a review of the Disability Allowance and Carer's

Allowance decision letters. New templates have been developed which will further ensure that all claimants are informed clearly of the reason(s) for refusal of claims. The new templates will be implemented in January of next year.

Recommendation 10.2

Written guidelines should be prepared that clearly establish the circumstances that usually result in an oral hearing being held. These guidelines should be published on the Appeals Office's website and made available to the public.

Response from Accounting Officer

Agreed.

However, under law, the decision on whether or not to hold an oral hearing is the responsibility of individual appeals officers. This will also be reviewed.

Department of Social Protection Update

Under the governing legislation, the decision on whether or not to hold an oral hearing is at the discretion of the Appeals Officer to whom an appeal has been assigned. Notwithstanding that, the question of when an oral hearing is required is discussed at Appeals Officers Conferences and workshops.

The circumstances that usually result in an oral hearing being held are:

- the overall nature of the appeal and the question to be determined,
- whether there are unresolved conflicts in the documentary evidence as to any matter essential to the determination of the appeal,
- whether there are any disputes as to the facts or differing professional opinions.

In practice, in forming an opinion as to whether an appeal can properly be determined without an oral hearing, an Appeals Officer will also have regard to any request that has been made for an oral hearing.

The Appeals Office website has been updated to reflect the circumstances that usually result in an oral hearing being held.

Recommendation 10.3

The Department and the Appeals Office should progress as a matter of priority the appeals modernisation project. This should include the setting of a timeframe for the completion of the project

Response from Accounting Officer**Agreed.**

The finalisation of the project and the implementation of a new appeals system is a priority for the Appeals Office and for the Department. The review carried out in 2017 was a preliminary piece of work which has usefully informed the development and progress of the appeals modernisation project. This is an extensive and multi-faceted project which is much more detailed and complex than the review. Very significant work has been undertaken on the project and a request for tender to procure the required technical resources is currently being finalised.

Department of Social Protection Update

The finalisation of the project and the implementation of a new appeal system is a priority for the Appeals Office and the Department. This is a complex project involving considerable technical issues that have required extensive technical explorations in-house.

The supplementary Request for Tenders (s.RFT) for the new Appeals System is currently being drafted. Work on the Project was delayed to some extent by the pandemic as the priorities of the organisation had to be focused on existing services and delivery of pandemic related payments. It is envisaged that the RFT will issue very early in the new year and that a new Appeals System will be in operation in 2023.

Recommendation 10.4

The Department should carry out periodic reviews of successfully appealed cases where no new or additional material information was provided. These reviews could assist the Department in learning from the cases determined by appeals officers and in improving the quality of decisions made by its deciding officers in determining claims.

Response from Accounting Officer**Agreed.**

Towards this end, the Department has recently moved the Decisions Advisory Office (DAO) to report to the Chief Appeals Officer. The purpose of this change in reporting line is to strengthen the feedback loop from the Appeals Office into the Department's decision-making process to help ensure that deciding officers learn from the determinations of appeals officers. The DAO will have access to and will monitor successfully appealed decisions and will arrange for periodic reviews between the appeals officers and relevant scheme areas to take the learnings from these appeal cases.

Department of Social Protection Update

On foot of the C&AG recommendation, the Department is developing a formal process for the periodic review of successful Appeals Officer decisions in particular cases where it appears no new or additional material information was provided. The Department will carry out at least 2 such reviews each year commencing in 2022.

These periodic reviews will be in addition to the existing reviews of appeal outcomes discussed during regular meetings between the Department's Decisions Advisory Office (DAO) and the Appeals Office. The meetings of the DAO and the Appeals Office have included discussions on decision letter templates to ensure sufficient information regarding unfavourable decisions of the Department is provided to all claimants. The Department has moved the DAO to report to the Chief Appeals Officer to further strengthen the learnings from Appeals Officers' decisions into the Department's decision-making process.

The criteria for the periodic reviews will cover both the methodology and the overall quality of the original Deciding Officer decision and that of the Appeals Officer decision. Prior to commencing the formal review process, the DAO, working in conjunction with the Social Welfare Appeals Office, recently completed such a review of a sample of successfully appealed cases. For this purpose, the 15 successfully appealed cases referred to in the C&AG report at paragraph 10.49 were reviewed by the DAO.

In carrying out this sample review, the DAO examined the reasons for the original decision to refuse payment and the rationale used by the Appeals Officer in allowing the appeals. It also examined whether any new evidence was provided to or adduced by the Appeals Officer during the course of the appeal. The medical eligibility criteria in respect of the schemes was the reason for the original disallowance in all cases.

In five of the cases examined, it appeared that the Appeals Officer was provided with additional information during the course of the appeal, whether in the form of some additional medical evidence or evidence adduced by the Appeals Officers at the oral hearing including oral testimony given by the appellant.

Three of the cases were revised by a Deciding Officer of the Department, one case was disallowed by the Appeals Officer and, in the remaining cases, the Appeals Officer decisions were formed on the basis of the same medical evidence that was before the original Deciding Officer. Where evaluation and judgement of medical evidence is involved, it is inevitable that some differences may arise when deciding on a person's ability to work, or the level of care needed for a child.

The DAO will finalise a report and discuss the findings of this review with the Social Welfare Appeals Office and the relevant scheme areas and ensure any learning from the review is fed back to both the Department and the Appeals Office. The learnings will inform the strategy for future reviews of decisions across all schemes on foot of the C&AG recommendation.

Recommendation 10.5

The Department should examine the application process and related guidance for those schemes which are medically or social and care needs assessed in order to ensure claimants are able to supply all necessary information to assess eligibility when they are making a claim.

Response from Accounting Officer**Agreed.**

The Department and medical scheme areas have taken steps to try and tackle this issue. One initiative is a redesign of the application forms which is ongoing in the disability allowance and invalidity schemes area and is nearing completion. New application forms for disability allowance and for invalidity pension will be introduced before the end of 2021. Part of the redesign that is underway includes clearly highlighting the information that needs to be submitted with the application in order to expedite the claim process. The relevant scheme owners have involved the various representative and advocacy groups, via the Disability Consultative Forum, in the redesign process to try and ensure that the revised version is as customer friendly as possible. The Department has also asked the representative and advocacy groups to advise their customer facing staff/advocates to let customers know that they should include all data/documents supporting their claim at original application stage. This will help to ensure that more claims can be decided correctly on first examination and not require review and/or appeal.

The Department invites and welcomes the ongoing involvement of nongovernmental organisations and advocacy groups in process and form design at any point at which it implements changes to processes, such as when it is developing a new IT system.

The Department actively involves representative groups in its effort to encourage all applicants to provide as much information as possible at the time of making their claim.

Department of Social Protection Update

The C&AG's examination of appeal cases during the course of the audit focussed on three schemes requiring medical or care needs assessments - invalidity pension, disability allowance and domiciliary care allowance. While such schemes are more likely to be successfully appealed, in many cases it is as a result of new or supplementary information being provided by claimants at the appeal stage. The Department's medical scheme areas have already taken significant steps to try and tackle this issue.

In respect of domiciliary care allowance, a full scheme review was completed in 2013, with input from non-governmental organisations. The Medical representatives (IMO) have also provided valuable input, all with the intent of capturing as much relevant information as possible at the initial point of application across the medically assessed schemes.

More recently, application forms and scheme guidelines in respect of disability allowance and invalidity pension have been reviewed with input from relevant NGOs. The relevant scheme

owners have involved the various representative and advocacy groups, via the Disability Consultative Forum, in the redesign process to try and ensure that the revised application forms are as customer friendly as possible.

The Department continues to actively engage with the representative and advocacy groups to ensure that customers are fully aware of all the relevant information and supporting documentation that are required to support their claim at original application stage. This will help to ensure that more claims can be decided correctly on first examination and not require further review and/or appeal. The new application forms should be completed from a design perspective by the end of the year.

Recommendation 10.6

The Appeals Office should consider establishing a quality assurance system in order to aid consistency in decision making and to identify the training needs of appeals officers.

Response from Accounting Officer:

Agreed.

However, it should not be taken that the Appeals Office does not invest in ensuring the quality of its decisions. Appeals officers are experienced senior officers of the Department (primarily assistant principal grade) and are provided with extensive training and mentoring. Conferences and workshops are also held for appeals officers to share best practice and learning. The Social Welfare Consolidation Act 2005 provides opportunities for appellants who are unhappy with the outcome of appeals to seek a review of the decision by an appeals officer (section 317 of the Act) or the Chief Appeals Officer (section 318).

The Appeals Office will further consider how quality assurance measures can be developed and implemented to support appeals officers and improve the service generally.

Department of Social Protection Update

There is a process in place that facilitates the review of decisions of Appeals Officers and consistency is achieved in a number of ways: the legislation itself provides for a number of avenues of review, conferences and workshops provide opportunities to discuss issues relating to consistency and share best practice, and discussions between the Chief Appeals Officer and the Decisions Advisory Office provide an opportunity to focus on issues arising that may impact on consistency.

The Appeals Office will move towards providing for a more systematic review process to facilitate a random selection of a percentage of appeal decisions for review. In the context of the current IT modernisation project, this is a requirement in the new system.

On foot of the recommendation from the C &AG, a more formal quality assurance system has been put in place whereby a percentage of randomly selected decisions will be reviewed on a monthly basis.

This selection will comprise 1% of decisions made in the previous month and a selection from the previous three months such that a total of 3-5% of decisions is reviewed. The selection will include appeals covering a range of issues and a percentage of decisions made by newly appointed Appeals Officers for review in any given month. Feedback will be provided to Appeals Officers. Any follow-up actions identified (such as training needs) will be put in place.

The criteria for review cover both methodology and the overall quality of the decision. The review process has been implemented and a number of Appeals Officer decisions have been reviewed and feedback provided.

In support of these initiatives and to enhance quality management of the Appeals service the Minister is bringing forward a legislative amendment to allow for the appointment of additional Deputy/Assistant Chief Appeals Officers. At present the oversight of the service, comprising 40 appeals officers plus administrative staff, is limited in legislation to the Chief Appeals Officer and one deputy. While this was sufficient when the service was established with approximately 15 appeals officers, given the increase in the caseload it is not sufficient to enable the Chief Appeals Officer attend both to the appeals cases that are reserved for her attention and to day-to-day management of the office.

Chapter 11: Controls over the Covid-19 pandemic unemployment payment

The C&AG conducted an examination of the Department's control activities in relation to the Covid-19 pandemic unemployment payment (PUP). The objectives of this examination were to examine:

- the effectiveness of controls over claims and payments for PUP;
- the available information in relation to PUP claim reviews conducted by the Department;
- the estimated level of irregular payment on the scheme;
- whether the Department has actively pursued overpayments related to PUP.

There are two recommendations in this chapter, both of which are agreed to by the Accounting Officer.

Department of Social Protection Update

The Department welcomes the recent publication by the Comptroller and Auditor General (C&AG) of his report on the Accounts of Public Services for 2020, and in particular, the chapter on "Control over the Covid-19 pandemic unemployment payment". Total expenditure in respect of the PUP in 2020 was almost €5 billion, and the oversight of the C&AG is essential to ensuring public confidence in the control and anti-fraud measures in place to protect the monies entrusted by the taxpayer and authorised by the Oireachtas.

The Pandemic Unemployment Payment (PUP) scheme was introduced in March 2020 in light of the unprecedented impact of the Covid crisis on the labour market. The first applications for PUP were received on 16 March 2020, with the first payments issuing one week later when 58,739 people were paid on 24 March 2020. In the following three weeks, the numbers in receipt of payment increased to 283,038, 507,225 and 583,317 respectively. To date, over 1.7m claims have been received (over 1m in 2020) and just under 900,000 individuals have received payments under the scheme. By comparison, the normal annual inflow of jobseeker claims is of the order of 200,000 – 240,000.

Given the background to the PUP Scheme, claims were processed on the basis of the information submitted by the applicant. This was considered unavoidable in light of the high volume of claims to be processed; the impact of social distancing measures on processing capability; the potential absence of staff due to Covid-19 illness; and overriding public interest considerations including the avoidance, at a time of high anxiety within the community, of any additional stress that would be caused by an insistence on adherence to full processing

standards with attendant long delays in payments. It was seen as essential to ensure prompt payment of claims, not just to sustain incomes as an objective in itself, but importantly to help buttress and sustain public support for the necessary restrictions and, in doing this, to help alleviate pressure on the health system.

It is also important to note the challenges of enforcing high levels of control with PUP as compared to a normal scheme environment.

Many businesses had completely closed down, and a person did not have and could not produce documentary evidence of losing a job and this constraint had to be accepted in processing PUP applications. Similarly, we could not ask people to attend offices for control reviews or for claim verification purposes - as we would normally do - due to social distancing and movement restrictions. In addition, there was a high degree of movement on the scheme as people left and re-entered the scheme either because of the easing and subsequent re-introduction of restrictions or as they moved to the Revenue Temporary Wage Subsidy Scheme (TWSS).

To balance this, it is also important to note that in the circumstances of an economy-wide 'lock-down' the 'risk' that a person might have been claiming fraudulently or while still in employment was significantly reduced. The prior roll-out of the Public Service Card and the use of the MyGovId gateway for receiving and processing online claims also gave significant assurance as to a person's identity and address.

In addition, and notwithstanding the constraints outlined above, the Department did take steps at an early stage to put in place a range of controls. These included automated checks on age, PPSN, and banking details and the establishment of a dedicated team to review claims both at "take-on" stage and while in payment; migration of claims to the Department's main IT platform, thereby ensuring greater integration with all scheme processing; the initiation of checks against Revenue records for evidence of previous employment; requiring claimants to formally confirm their eligibility for continued payment; weekly checks against Revenue TWSS records; and a range of reviews by staff of the Special Investigations Unit and locally based Social Welfare Inspectors.

The Department has noted and will implement the recommendations issued by the C&AG as quickly as possible to ensure that weaknesses identified in control of payments are addressed.

Recommendation 11.1

The Department should establish and implement a strategy to review employee PUP claimants as they transition to other schemes or to employment, to ensure all overpayments are captured. Analysis of overpayments detected, including sectoral and geographic trends, should be used to inform retrospective reviews, where appropriate, of claims that have already been closed.

Department of Social Protection Update

The Department has accepted this recommendation and work has already commenced.

Staff who are currently engaged in supporting the administration of the PUP scheme will be diverted to Control activities including raising overpayments as the scheme unwinds.

The Department will review employee PUP claimant records to identify potential cases of overlaps between PUP payments and employment records or where evidence suggests that PRSI compliance issues may arise.

This involves a comparison of PUP payment records against PRSI data to identify potential overlaps between periods for which PUP was paid and where payments of wages or salaries was made. The initial focus is on the 2020 year, where the Department has access to end-of-year returns from the Revenue Commissioners and Revenue real-time records. As there were over 15 million individual PUP payments in 2020, with an estimated 80% relating to employees, the intention is to automate this review to enable an initial focus on higher value cases.

In addition, the Department will review cases where an individual has identified themselves as an employee, but there is no accompanying record of PRSI having been returned by their employer. The results of this review will be used to target employer reviews for possible non-compliance with PRSI obligations.

The Department will also be reviewing all cases where individuals did not respond or closed their claim when asked to re-certify their entitlement to the payment.

In addition to the above, the Department is now checking all claimant records against the Revenue real time look up system on a weekly basis.

Recommendation 11.2

The Department should establish and implement a strategy to review self-employed PUP claimants, through sectoral and geographic analysis and the utilisation of Revenue data such as self-employment PRSI returns, to identify those cases where there was a higher risk of ineligible expenditure claims.

Department of Social Protection Update

The Department accepts the recommendation. The Department will establish and implement a strategy to review self-employed PUP claimants, through the utilisation of Revenue data such as self-employment PRSI returns and the use of business analytics tools, to identify those cases where there was a higher risk of ineligible expenditure claims. This process will be aligned with the work to attribute full social insurance contributions to self-employed recipients of PUP.

In the first instance, the Department will review self-employed PUP claimants to ensure that individuals submitted income returns to the Revenue Commissioners in fulfilment of their obligations in respect of both Income Tax and PRSI. The necessity for non-compliance action in the event of failure to submit returns of income will also be considered.

An analysis of income assessments will be undertaken to identify cases which suggest the possibility of ineligible expenditure claims.

Work on this exercise will commence in early 2022 once data on self-employed contributors for the 2020 year is provided to the Department by the Revenue Commissioners. The Department will also liaise with the Revenue Commissioners in respect of any issues which may emerge from the exercise.

Appendix 2 – Vote 37 Department of Social Protection

		<u>2020</u> <u>Outturn</u>	<u>2021</u> <u>September</u> <u>YTD *</u>	<u>2021</u> <u>Supplementary</u> <u>Estimate**</u>
		€000	€000	€000
	<u>ADMINISTRATION</u>			
A.1	Salaries, wages and allowances	298,995	232,700	312,100
A.2(ii)	Travel and subsistence	1,478	319	609
A.2(iii)	Training and development and incidental expenses	12,867	7,466	12,905
A.2(iv)	Postal and telecommunications services	11,967	10,082	14,500
A.2(v)	Office equipment and external IT services	59,257	42,506	67,610
A.2(vi)	Office premises expenses	16,841	11,185	20,785
A.2(vii)	Consultancy services	346	355	800
A.2(viii)	Payments for agency services	121,650	85,076	120,894
A.2(ix)	eGovernment related projects	12,908	9,500	16,300
	V37 ADMINISTRATION TOTAL	536,309	399,189	566,503
	<u>V37: SCHEMES + SERVICES</u>			
	<i>Pensions</i>			
A.3	State Pension (Non-Contributory)	1,048,546	781,169	1,085,670
	<i>Subtotal:</i>	1,048,546	781,169	1,085,670
	<i>Working Age – Income Supports</i>			
A.4	Jobseeker's Allowance	1,656,771	1,182,450	1,637,700
A.5	One-Parent Family Payment	564,887	411,280	560,420
A.6	Widows'/Widowers'/Surviving Civil Partner's (Non-Contributory) Pension	13,425	9,357	13,200

A.7	Deserted Wife's Allowance	859	491	830
A.8	Basic Supplementary Welfare Allowance Payments	115,212	70,243	94,380
A.9	Farm Assist	66,414	43,991	58,940
A.10	Exceptional and Urgent Needs Payments	41,029	32,155	42,270
A.11	Other Working Age – Income Supports	18,076	11,271	15,290
A.xx	Covid-19 - Pandemic Unemployment Payment ¹	1,317,476	----	---
	<i>Subtotal:</i>	<i>3,794,149</i>	<i>1,761,238</i>	<i>2,423,030</i>
	<i>Working Age – Employment Supports</i>			
A.12	Community Employment Programme	340,612	238,028	318,290
A.13	Rural Social Scheme	52,745	37,048	49,540
A.14	TÚS	83,568	56,496	82,240
A.15	Jobs Initiative	14,973	9,834	12,670
A.16	Back to Work Enterprise Allowance	39,274	21,081	29,360
A.17	Youth Employment Support Scheme	2,015	547	580
A.18	Back to Education Allowance	65,921	38,595	55,090
A.19	JobsPlus	5,376	2,347	3,249
A.20	Local Employment Service	18,156	13,763	18,840
A.21	Jobs Clubs	4,452	3,163	4,280
A.22	Work Placement and Experience Programme	----	58	800
A.23	Other Working Age – Employment Supports	12,333	7,876	12,650
A.yy	Covid-19 Wage Subsidy ¹	2,706,962	15,449	16,100
A.zz	Employment Wage Subsidy Scheme ¹	1,370,889	3,541,639	4,585,050
	<i>Subtotal:</i>	<i>4,717,276</i>	<i>3,985,924</i>	<i>5,188,739</i>

	<i>Illness, Disability and Carers</i>			
A.24	Disability Allowance	1,811,854	1,343,214	1,836,909
A.25	Blind Pension	12,641	8,924	12,811
A.26	Carer's Allowance	926,352	680,327	931,430
A.27	Domiciliary Care Allowance	193,104	147,491	203,103
A.28	Carer's Support Grant	227,543	252,729	256,980
A.29	Disability Activation Supports	13,875	8,264	10,653
A.30	Wage Subsidy Scheme	18,356	11,501	17,170
	<i>Subtotal:</i>	<i>3,203,725</i>	<i>2,452,450</i>	<i>3,269,056</i>
	<i>Children</i>			
A.31	Child Benefit	2,102,329	1,565,052	2,084,750
A.32	Working Family Payment	377,312	254,790	338,100
A.33	Back to Work Family Dividend	12,978	7,473	12,560
A.34	Back-to-School Clothing And Footwear Allowance	54,054	50,401	53,500
A.35	School Meals Scheme	53,468	48,210	61,500
A.36	Other Child Related Payments	8,186	6,142	8,530
	<i>Subtotal:</i>	<i>2,608,327</i>	<i>1,932,068</i>	<i>2,558,940</i>
	<i>Supplementary Payments, Agencies and Miscellaneous Services</i>			
A.37	Rent Supplement	133,090	98,686	123,660
A.38	Telephone Support Allowance	8,326	6,273	8,400
A.39	Household Benefits Package	77,347	60,476	79,049
A.40	Free Travel	94,529	67,138	95,000
A.41	Fuel Allowance	181,446	111,083	197,120
A.42	Grant to the Citizens Information Board	55,993	42,477	52,190
A.43	Miscellaneous Services	13,294	13,476	19,720
	Low Pay Commission	3		
	<i>Subtotal:</i>	<i>564,028</i>	<i>399,609</i>	<i>575,139</i>

	Vote 37 SCHEMES + SERVICES TOTAL	16,472,360	11,711,647	15,667,077
	<i>Subvention to the SIF</i>			
A.44	Payment To The Social Insurance Fund Under Section 9(9)(a) Of The Social Welfare Consolidation Act 2005	0	2,669,399	2,590,160
	Vote 37 GROSS TOTAL	16,472,360	14,381,046	18,257,237
	Deduct:			
B.	Appropriations-in-Aid	201,541	332,914	393,810
	Vote 37 NET TOTAL	16,270,819	14,048,132	17,863,427

Footnotes:

*September figures are provisional

¹ In 2020, Covid-19 -- Pandemic Unemployment Payment (PUP) is borne under A.xx, Covid-19 Wage Subsidy is borne under A.yy and the Employment Wage Subsidy Scheme (EWSS) is borne under A.zz. This remains the situation in 2021.

** Supplementary Estimate scheduled to be voted on in w/b 6th December 2021.

Appendix 3 – Social Insurance Fund	<u>2020 Outturn</u>	<u>2021 September YTD*</u>	<u>2021 Projected Outturn</u>
	€000	€000	€000
<u>INCOME</u>			
PRSI Contributions - Social Insurance	10,607,752	8,470,399	11,915,580
- National Training Fund Levy	717,404	**	**
- Health Contributions	1,052	540	
Benefit Overpayment Recoveries	8,915	8,175	11,000
Redundancy and Insolvency Recoveries	6,652	5,887	8,000
Recoverable Benefits	20,157	14,847	19,700
Other Receipts	205	224	20
TOTAL INCOME	11,362,137	8,500,072	11,954,300
<u>EXPENDITURE</u>			
<i>Administration</i>			
Administration Expenses	221,135	167,119	223,658
<i>Subtotal:</i>	<i>221,135</i>	<i>167,119</i>	<i>223,658</i>
<i>Schemes and Services</i>			
<i>Pensions</i>			
State Pension (Contributory)	5,834,586	4,456,568	6,205,630
State Pension (Transition)	36	0	0
Widow's, Widower's (Contributory) Pension	1,586,563	1,194,542	1,657,040
Death Benefit	10,214	7,554	10,390
Bereavement Grant	0	0	0
<i>Subtotal:</i>	<i>7,431,399</i>	<i>5,658,664</i>	<i>7,873,060</i>
<i>Working Age - Income Supports</i>			
Jobseeker's Benefit	404,683	246,638	401,300
Jobseeker's Benefit Self Employed	11,030	3,003	4,720
Deserted Wife's Benefit	68,485	47,220	63,700
Maternity Benefit	258,045	194,294	265,970
Paternity Benefit	12,355	9,280	13,010
Parents Benefit	6,656	25,412	37,190
Adoptive Benefit	96	70	133
Health and Safety Benefit	358	364	530
Redundancy & Insolvency	48,405	19,357	30,050
Treatment Benefit	91,320	81,960	115,316
Pandemic Unemployment Payment (Pre Aug 2020)	1,817,500	0	4,023,200
Pandemic Unemployment Payment (Post Aug 2020)	1,844,008	3,773,100	0
<i>Subtotal:</i>	<i>4,562,941</i>	<i>4,400,698</i>	<i>4,955,119</i>

<i>Illness, Disability and Carers</i>			
Illness Benefit	592,634	417,549	577,310
Injury Benefit	11,448	7,303	9,308
Invalidity Pension	760,228	540,686	736,510
Partial Capacity Benefit	24,658	18,388	25,170
Disablement Benefit	69,860	52,053	68,044
Medical Care	172	99	130
Carer's Benefit	49,365	35,333	47,680
Illness Benefit – COVID 19	56,875	67,660	123,700
<i>Subtotal:</i>	<i>1,565,240</i>	<i>1,139,071</i>	<i>1,587,852</i>
<i>Children</i>			
Guardian's Payment (Contributory)	15,933	11,705	16,060
Widowed Parent Grant	5,599	5,596	7,650
<i>Subtotal:</i>	<i>21,532</i>	<i>17,301</i>	<i>23,710</i>
<i>Supplementary Payments, Agencies and Miscellaneous Services</i>			
Fuel Allowance	109,004	60,628	125,800
Household Benefits Package	185,967	144,285	198,811
Telephone Support Allowance	9,308	7,112	9,640
<i>Subtotal:</i>	<i>304,279</i>	<i>212,025</i>	<i>334,251</i>
TOTAL SCHEMES AND SERVICES	13,885,391	11,427,760	14,773,992
Payments to National Training Fund	716,750	**	**
TOTAL EXPENDITURE	14,823,276	11,594,879	14,997,650
(Decrease)/Increase in balances due to National Training Fund	(654)	**	**
Deficit	(3,461,793)	(3,094,807)	(3,043,350)

*September figures are provisional, subject to audit by C&AG and do not include figures for National Training Fund.

** The 2021 figures do not include figures for the National Training Fund.

Appendix 4

Summary Statistics for PAC 2021 - JobPath -

JobPath Annual Expenditure 2015-2021	
2015	€1.2m
2016	€25.2m
2017	€57.4m
2018	€71.7m
2019	€58.6m
2020	€36.2m
2021 (to Sept)	€26.9m
Grand Total	€277.2m

- JobPath contractors are paid a registration fee when a client first engages with the service. Any additional fees are dependent on a client gaining full-time sustained employment. The contractors may then be paid a Job Sustainment Fee when the employment is sustained for 13, 26, 39 and 52 weeks. Average fees paid are detailed below.

Initial Registration Fee	€311
13 Week Job Sustainment Fee	€613
26 Week Job Sustainment Fee	€737
39 Week Job Sustainment Fee	€892
52 Week Job Sustainment Fee	€1,165

- JobPath services were contracted to provide employment assistance and advice to jobseekers. It is not a job placement service. However, aside from the initial registration fee, the

JobPath providers only receive fees if their clients secure sustained employment. Since 2015, over 318,000 Jobseekers had engaged with the JobPath service. Of these, 73,857 have thus far commenced employment during their engagement period with JobPath. Over 25,000 12- month job sustainment fees have been paid to date.

- Over 33,000 persons began engagement with the service in 2020 and over 27,000 since the start of 2021. Most of these persons are still engaged with the service, some of whom will also take up employment and therefore add to the employment figures.

JobPath 2015-2021 (end September)	2015	2016	2017	2018	2019	2020	2021	Total
Number of client engagements (ppp agreed)	6588	65452	74860	60821	50410	33218	27425	318774
Total No Clients to Start a Job	1659	14421	21631	14902	10227	6730	4287	73857
Total No Clients to Start a FT Job	1368	12019	19544	13968	9619	6383	4088	66989
Total No Clients to Start a PT Job	291	2402	2087	934	608	347	199	6868
No. of clients who sustained FT Job for 13 weeks	986	8683	14601	10431	6568	3940	1179	46388
No. of clients who sustained FT Job for 26 weeks	827	7202	12208	8595	4993	2317	108	36250
No. of clients who sustained FT Job for 39 weeks	720	6203	10348	7195	3966	1239		29671
No. of clients who sustained FT Job for 52 weeks	644	5474	9053	6146	3222	588		25127

Appendix 5: Update on the implementation of previous recommendations made by the Committee of Public Accounts to the then Department of Employment Affairs and Social Protection following the Committee's engagement of 29 November 2018

- [Committee of Public Accounts \(32nd Dáil\) - Periodic Report No. 5, September 2018 – November 2018](#)
- [Minute of the Minister for Finance and Public Expenditure and Reform, May 2019](#)

	Recommendations from the Committee of Public Accounts	Minute of the Minister for Finance and Public Expenditure and Reform	Update on progress of implementing the Committee's recommendations
1.	The Department of Employment Affairs and Social Protection previously failed to implement proper controls in relation to jobseekers payment for under 25s. The Committee acknowledges the new controls the Department has implemented to reduce excess payments for jobseekers under 25. The Committee recommends that an annual review takes place to ensure the new controls regarding overpayments to jobseeker's under 25 are working effectively.	<p>The Minister for Finance is informed by the Department of Employment Affairs and Social Protection that it accepts this recommendation.</p> <p>The Minister is further informed that:</p> <ul style="list-style-type: none"> • To raise awareness and ensure consistency the rules governing the award of reduced rates of Jobseekers Assistance (JA) were brought to the attention of all relevant Intreo Centre staff in November 2018. • To reduce the possibility of error due to unfamiliarity with qualifying circumstances, decisions on under-26 JA cases are now confined to designated Deciding Officers in each Intreo Office. All designated officers attended one of a series of workshops where direction and clarity was provided in relation to the under-26 JA rules. • In addition a revised and updated Circular - ref. 63/18 - was issued to all staff. 	<p>The Department initially (November 2018) instructed management in each Intreo Centre to carry out a 10% sampling of all Under 26 Jobseeker's Allowance (JA) claims awarded each week to ensure that the rates payable in each case were correct and in accordance with the conditions for payment of JA to that client category.</p> <p>In 2019, the process was amended to ensure the extraction and review of 100% of Under 26 JA cases so that any claims paid incorrectly at the full rate would be identified and corrected as necessary.</p> <p>As a result of changes in Budget 2020, and with effect from 1st January 2020, young people aged 25 receive the full amount of JA. Therefore, the weekly checks have since been confined to those aged 18 – 24 years.</p> <p>The process continues to be periodically monitored centrally to confirm that checks are being carried out, that any errors are</p>

	Recommendations from the Committee of Public Accounts	Minute of the Minister for Finance and Public Expenditure and Reform	Update on progress of implementing the Committee's recommendations
		<ul style="list-style-type: none"> • Changes to relevant management reports were put into effect in November 2018 to facilitate local generation of a random selection of 10% of all under-26 JA cases for review and appropriate action. • To ensure that all staff were applying the under-26 JA rules correctly - Intreo Centre managers were requested to run and examine these cases on a weekly basis. The frequency of these reviews has been reduced as compliance levels were confirmed as satisfactory. • The most recent review was conducted in early February 2019 and all cases reviewed were confirmed as being correctly rated. • A further review is being planned and thereafter, subject to the outcome being satisfactory and in line with the recommendations of the PAC, it is proposed to schedule further reviews on an annual basis. • The overall findings from these reviews are also monitored centrally within the Department for appropriate follow-up action, as required. 	<p>corrected, and that any misunderstandings or misinterpretation of the rules are addressed.</p> <p>Since June 2021, all Jobseeker's claims are being decided centrally by the National Processing Team (NPT). Deciding Officers are trained in all aspects of the Jobseeker's Scheme including the Under 25 criteria.</p> <p>In terms of control measures, the NPT is providing refresher training for all Deciding Officers along with implementing a weekly quality assurance check on these decisions. This further safeguard will work alongside the above-mentioned local management reports that are generated and checked weekly.</p>

	Recommendations from the Committee of Public Accounts	Minute of the Minister for Finance and Public Expenditure and Reform	Update on progress of implementing the Committee's recommendations
2.	<p>The processing of applications by the Department of Employment Affairs and Social Protection requiring medical assessments is unduly slow. The Committee recommends that the Department of Employment Affairs and Social Protection completes its examination of the possibility of contracting nurses to carry out medical assessments promptly. Should it not be viable, other alternatives should be actioned to improve processing times.</p>	<p>The Minister for Finance is informed by the Department of Employment Affairs and Social Protection that it accepts this recommendation.</p> <p>The Minister is further informed that:</p> <ul style="list-style-type: none"> Overall, the numbers of medical opinions provided have been maintained over the two years - 2017 and 2018- at 87,908 and 87,603 respectively. Currently the numbers awaiting a medical opinion at claim stage are below 1,000, with an average waiting time of less than 2 weeks for most schemes, 3 weeks for Domiciliary Care Allowance and 4 weeks for Disability Allowance. Following the recent recruitment competition for medical assessors, seven candidates have been successfully placed on a panel and the first placements commenced in early March 2019. The Department is currently considering the option of employing registered clinical nurse practitioners in the role of nurse assessors and has been in consultation with the Department of Health in this regard. The completion of a medical assessment is one stage in the process. Other factors such as means, social 	<p>In 2020, 81,535 medical opinions were provided. In 2021, to date a total of 63,714 medical opinions have been completed. Currently, 1,400 people are awaiting a medical opinion at claim stage, with an average waiting time of 1-2 weeks. Overall, waiting time has reduced across the board in recent years.</p> <p>The Department is pro-active in recruitment and retention of medical assessors to maintain full staffing levels. Following retirements in 2020, four medical assessors were recruited in October 2021 to complement the current workforce of 32. Once all four join, this will bring the total number of medical assessors to 36.</p> <p>Significant progress had been made by the end 2019 in reviewing the option of employing registered clinical nurse practitioners in the roles of nurse assessors. Issues encountered related to role matters, responsibilities, governance, grade in civil service, pay scale & recruitment process.</p> <p>Recruitment initiated through the Public Appointment Service in December 2019, had to be deferred in Q1 2020 due to the COVID-19 pandemic. It was deemed appropriate to temporarily defer the campaign due to medical/nursing</p>

	Recommendations from the Committee of Public Accounts	Minute of the Minister for Finance and Public Expenditure and Reform	Update on progress of implementing the Committee's recommendations
		<p>insurance history, care requirements, residence, family circumstances are also assessed. These are complex issues and in many cases require a considerable amount of back and forth correspondence with claimants. This is reflected in overall processing time to claim award for medical based schemes. Steps continue to be taken to reduce these processing times including, in association with stakeholders, the redesign of claim forms, ongoing process and resource review, and stakeholder information sessions. It is hoped that these measures will contribute to reduced processing times over the next year.</p>	<p>shortages.</p> <p>The Department has introduced new measures from 2019 to schemes requiring medical assessments, including Carer's Allowance and Disability Allowance. These new measures included the assignment of additional staff and the implementation of revised and new business processes.</p> <p>These measures have resulted in significant, sustained improvements in processing times.</p> <p>The average number of weeks to award a new Carer's Allowance claim has reduced from 17 weeks in 2018 to 4 weeks in 2021. Likewise, awarding a new Disability Allowance claim has reduced from 13 weeks in 2018 to 6 weeks in 2021.</p>
3.	<p>It is unclear to the Committee that the numbers achieving long-term full employment as a result of the JobPath programme represents value for money. The Committee recommends that the JobPath programme is reviewed on a value for money basis to determine whether the programme should continue.</p>	<p>The Minister for Finance is informed by the Department of Employment Affairs and Social Protection that it accepts the recommendation that the JobPath programme is reviewed on a value for money basis to determine whether the programme should continue.</p> <p>The Minister is further informed that:</p> <ul style="list-style-type: none"> The Department of Employment Affairs and Social Protection has published a working paper examining the impact of the Job Path service. This was based on an econometric evaluation which was 	<ul style="list-style-type: none"> The Department of Social Protection has produced and will shortly publish, updated outcome figures on the impact of JobPath participation, using the same methodology as the 2019 JobPath econometric impact evaluation. These figures will be published as a report on the Department's website shortly. The new figures examine the labour market impact of starting JobPath

	Recommendations from the Committee of Public Accounts	Minute of the Minister for Finance and Public Expenditure and Reform	Update on progress of implementing the Committee's recommendations
		<p>prepared as part of a collaboration between the Department's Statistics and Business Intelligence Unit (a part of the Irish Government Statistical Service which is headed by the CSO), and the Directorate for Employment, Labour and Social Affairs of the Organisation for Economic Co-operation and Development (OECD). It is the most authoritative source of information to date on the effectiveness and impact of JobPath.</p> <ul style="list-style-type: none"> • The evaluation indicates that JobPath has been successful in helping jobseekers not only to secure employment but to improve earnings in employment. The evaluation shows that: <ul style="list-style-type: none"> ➤ Participants improved their employment outcomes by 20% compared to a matched group of non-participants; ➤ Participants who secured employment with the support of JobPath increased their average weekly earnings by 16% compared to a matched group of nonparticipants who also secured employment; ➤ The overall impact was that people on JobPath increased employment earnings by 35% 	<p>in any of the quarters of 2016 and 2017 for people who were long-term unemployed when the JobPath programme commenced at the end of 2015, by showing employment and social protection outcomes for the following four years from 2017 to 2020.</p> <ul style="list-style-type: none"> • The results confirm the finding of the original report that JobPath has been successful in helping jobseekers to secure employment and improve earnings in employment, and show that the positive impact of JobPath participation is a lasting one. • For each of the eight quarters of 2016 and 2017, the report compares people who started on JobPath to a matched group of non-participants. The report finds that: <ul style="list-style-type: none"> ➤ Starting JobPath in any of the quarters of 2016 caused participants to have significantly higher employment earnings in each of the following four years – over 21% higher than without JobPath. Alongside this, JobPath participants required about €500 less per year in Social

	Recommendations from the Committee of Public Accounts	Minute of the Minister for Finance and Public Expenditure and Reform	Update on progress of implementing the Committee's recommendations
		<p>compared to the matched group of non-participants; and</p> <ul style="list-style-type: none"> ➤ The impacts were positive not only on an overall basis but for each of seven different clusters of jobseekers, with the positive employment earnings impact ranging from 24% for people with a prior history of being very long-term unemployed to 100% for those people with prior history of intermittent employment. • The study indicates that the Job Path service helps gets people into work and at higher earnings than they would otherwise have received if they had secured employment without the support of JobPath. This provides strong evidence that the service works in not only improving employment outcomes but in also improving earnings. • As well as this initial report, an OECD working paper will be published later this year. This OECD working paper will include additional outcomes and further analysis on the impact of JobPath, including comparing the additional revenue accruing to the State as a result of JobPath (higher PRSI, USC and income tax payments) or 	<p>Protection supports compared to matched non-participants.</p> <ul style="list-style-type: none"> • The results also show that there was a significant advantage to starting JobPath sooner rather than later. • The study indicates that the Job Path service helps gets people into work and at higher earnings than they would otherwise have received if they had secured employment without the support of JobPath. <p>As well as these updated results, an OECD working paper will be published in 2022.</p>

	Recommendations from the Committee of Public Accounts	Minute of the Minister for Finance and Public Expenditure and Reform	Update on progress of implementing the Committee's recommendations
		<p>expenditure forgone as a result of JobPath (lower social welfare payments).</p> <ul style="list-style-type: none"> By comparing the wider fiscal benefits in the short-term, this analysis will set in context the net cost of providing a service such as JobPath and point towards an estimate of the fiscal cost of realising broader societal benefits (greater likelihood of participants being in employment at later points and higher employment rates.) 	
4.	The Department of Employment Affairs and Social Protection did not conduct enough PRSI inspections in 2018. The Committee recommends that annual targets are developed to ensure the number of PRSI checks remains consistent.	<p>The Minister for Finance and Public Expenditure has been informed by the Department of Employment Affairs and Social Protection that it accepts the recommendation that annual targets are developed to ensure the number of PRSI checks remain consistent.</p> <p>The Minister is further informed that:</p> <ul style="list-style-type: none"> The Department recognises that the number of PRSI and employer inspections has been low in recent years due to the need to concentrate on scheme claims during the financial crisis, given the significant volume of claimants and level of expenditure involved. Employer inspection work can be challenging and time-consuming because of the variance and complexities of company structures and 	<p>As part of the 2019 Control plan, the Department committed a target of 8,000 employer inspections per annum and this remains the case.</p> <p>In addition the Department established a dedicated Employment Status Investigation Unit to focus on the issue of correct classification of workers (employed/self-employed) for insurance purposes.</p> <p>The onset of the COVID-19 pandemic and the associated issues regarding levels of economic activity (lockdowns/restrictions) and the associated effect on the Department's ability to visit those employers still operating through the restrictions severely hampered the achievement of this target in 2020 and 2021.</p>

	Recommendations from the Committee of Public Accounts	Minute of the Minister for Finance and Public Expenditure and Reform	Update on progress of implementing the Committee's recommendations
		<p>employment arrangements. In recognition of this, the Department is engaged in a training programme to enhance the knowledge and skills of Social Welfare Inspectors (SWIs) in undertaking and managing employer inspections. This programme included a special Employer Inspection Conference that took place in early April 2019 and was attended by approx. 200 Inspectors. In addition, the Department is establishing a specialised unit of SWIs which will be focussed solely on employer inspections.</p> <ul style="list-style-type: none"> • Arising from this, and as part of its 2019 control plan, the Department has now set a target of 8,000 employer inspections for this year. In 2018, the Department carried out just over 2,050 employer inspections. 	<p>Inspections/reviews and visits to employers were resumed as restrictions lifted with an initial focus on compliance with requirements that employees on the Pandemic Unemployment Payment (PUP) closed their claims upon resumption of work.</p> <p>The following employer investigations were completed in 2019 – end October 2021</p> <p>2019 – 3,568</p> <p>2020 – 3,316</p> <p>2021 – 2,767 (to end October)</p> <p>The Department is committed to increasing the number of employer inspections in future once the pandemic ceases.</p>