



National Audit Office

DEPARTMENTAL OVERVIEW

A summary of the NAO's work on the Department for Work and Pensions 2011-12

OCTOBER 2012

Our vision is to help the nation spend wisely.

We apply the unique perspective of public audit to help Parliament and government drive lasting improvement in public services.

The National Audit Office scrutinises public spending for Parliament and is independent of government. The Comptroller and Auditor General (C&AG), Amyas Morse, is an Officer of the House of Commons and leads the NAO, which employs some 860 staff. The C&AG certifies the accounts of all government departments and many other public sector bodies. He has statutory authority to examine and report to Parliament on whether departments and the bodies they fund have used their resources efficiently, effectively, and with economy. Our studies evaluate the value for money of public spending, nationally and locally. Our recommendations and reports on good practice help government improve public services, and our work led to audited savings of more than £1 billion in 2011.



National Audit Office

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Introduction

Aim and scope of this briefing

The primary purpose of this report is to provide the Work and Pensions Select Committee with a summary of the Department for Work and Pensions' performance since September 2011 based primarily on the Department's Annual Accounts and National Audit Office work. The content of the report has been shared with the Department to ensure that the evidence presented is factually accurate.

Part One

About the Department

The Department's responsibilities

1 The Department for Work and Pensions (the Department) is responsible for paying benefits to those who are entitled to receive them, including the unemployed, pensioners, disabled people and their carers, and for providing help to people without jobs to get back to work. In 2011-12, it paid out £160 billion in benefits to its customers. The benefits system is large and complex, encompassing over 27 different benefits and a total caseload of around 20 million people.

How the Department is organised

2 The Secretary of State has overall responsibility for departmental policy and chairs the departmental board to provide strategic and operational direction. The board includes five non-executive directors. The head of the Department is the Permanent Secretary who is responsible for the effectiveness and efficiency of all work in support of policies and objectives, as well as the leadership, management and staffing of the Department.

3 The Department helps working age and disabled people to find work and receive the benefits to which they are entitled, and administers the State Pension, State Pension Credit and a range of disability benefits. It also works with external bodies to deliver some benefits and services:

- **Local authorities:** administer Housing Benefit and Council Tax Benefit on the Department's behalf.
- **External providers:** are contracted by the Department to deliver some of its activities, including the Work Programme.

4 The Department is accountable for a number of non-departmental public bodies which deliver services on behalf of the government. The largest of these are the Child Maintenance and Enforcement Commission (the Commission), which administers the child maintenance scheme in Great Britain, the Independent Living Fund, which delivers financial support to disabled people and advances standards of independent living, and the Health and Safety Executive, which regulates health and safety in respect of work activities. The Department also provides financial support to Remploy, which employs 2,500 disabled people in a number of factories across the United Kingdom.

5 During 2011-12 the Department underwent significant reorganisation. Until October 2011 the Department devolved delivery of its services to two agencies (Jobcentre Plus and the Pension, Disability and Carers Service) each of which had its own Chief Executive. A single Chief Operating Officer is now responsible for leading all of the Department's services to the public and combines elements of the Jobcentre Plus and the Pension, Disability and Carers Service Chief Executive roles (Appendix One has further details on the reorganisation of the Department).

6 The Department's non-departmental public bodies are also undergoing reorganisation. Under the **Public Bodies Reform Act 2011**, the functions of the Child Maintenance and Enforcement Commission passed back to the central Department with effect from August 2012. In July 2012 the Department began a consultation on the impact of the potential closure of the Independent Living Fund in 2015 on users, local authorities and the wider care and support systems across the UK; the results of this consultation are due to be published in Autumn 2012. In July 2012 the Department also announced plans to take a number of Remploy factories out of government control. This will mean that 27 sites will no longer be operating.

Where the Department spends its money

7 The Department's total expenditure in 2011-12 was some £168.0 billion, compared to £161.5 billion in 2010-11. The distribution of expenditure across the Department can be seen in **Figure 1**. The Department paid benefits totalling some £160 billion, with £27.8 billion (17 per cent) of this paid out as grants to local authorities for Housing Benefit and Council Tax Benefit. **Figure 2** on page 8 sets out expenditure by benefit type. The cost of benefits and pensions is funded directly from HM Treasury and National Insurance Contributions. The Department runs the largest single public expenditure programme across government.

8 On 31 March 2012, the Department employed 99,958 staff at a cost of £3.2 billion, which constitutes a reduction in staffing levels of nearly 11,000 full-time equivalents since March 2011.

9 Fraud and error arising from benefit expenditure has been a challenge for the Department for a number of years. The Department's estimate of total overpayments due to fraud and error in 2011-12 is £3.2 billion, or 2.0 per cent of total benefit expenditure; a small decrease from 2.1 per cent in 2010-11. The estimate has remained between 2.0 per cent and 2.2 per cent since 2005-06. The Department's estimate for the percentage of total benefit expenditure underpaid in 2011-12 is 0.8 per cent, the same as the estimate for 2010-11.

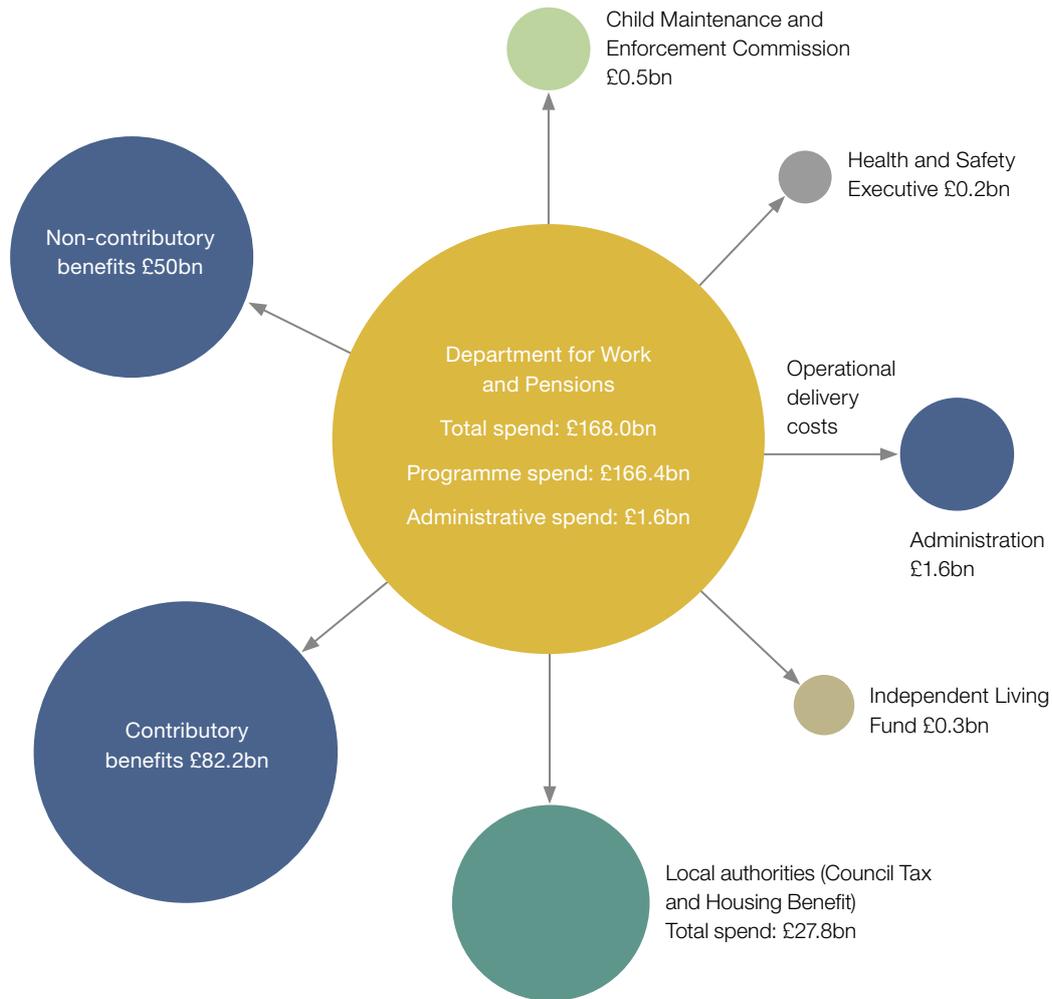
Recent developments and current challenges

10 The Department is continuing to work to implement welfare reforms. The **Welfare Reform Act 2012** received Royal Assent on 8 March 2012. The main elements of the Act are:

- the introduction of Universal Credit – a single working age benefit for people who are out of work or on a low income, designed to encourage people to return to work;
- a new approach to reducing fraud and error – with tougher penalties for the most serious offences;
- the introduction of the Personal Independence Payment – to replace Disability Living Allowance for eligible working age people;
- changes to Housing Benefit – includes placing a cap on the maximum amount that can be claimed;
- changes to the Social Fund – elements of the discretionary Social Fund scheme will be replaced by new locally-based provision delivered by local authorities in England and devolved to the governments of Scotland and Wales;
- reform of the Employment and Support Allowance – limits the period for which people can receive contribution-based Employment and Support Allowance to 365 days and prevents any new claims for Employment and Support Allowance on the grounds of youth; and
- changes to the child maintenance scheme – introduces fees and encourages voluntary arrangements between parents.

Figure 1

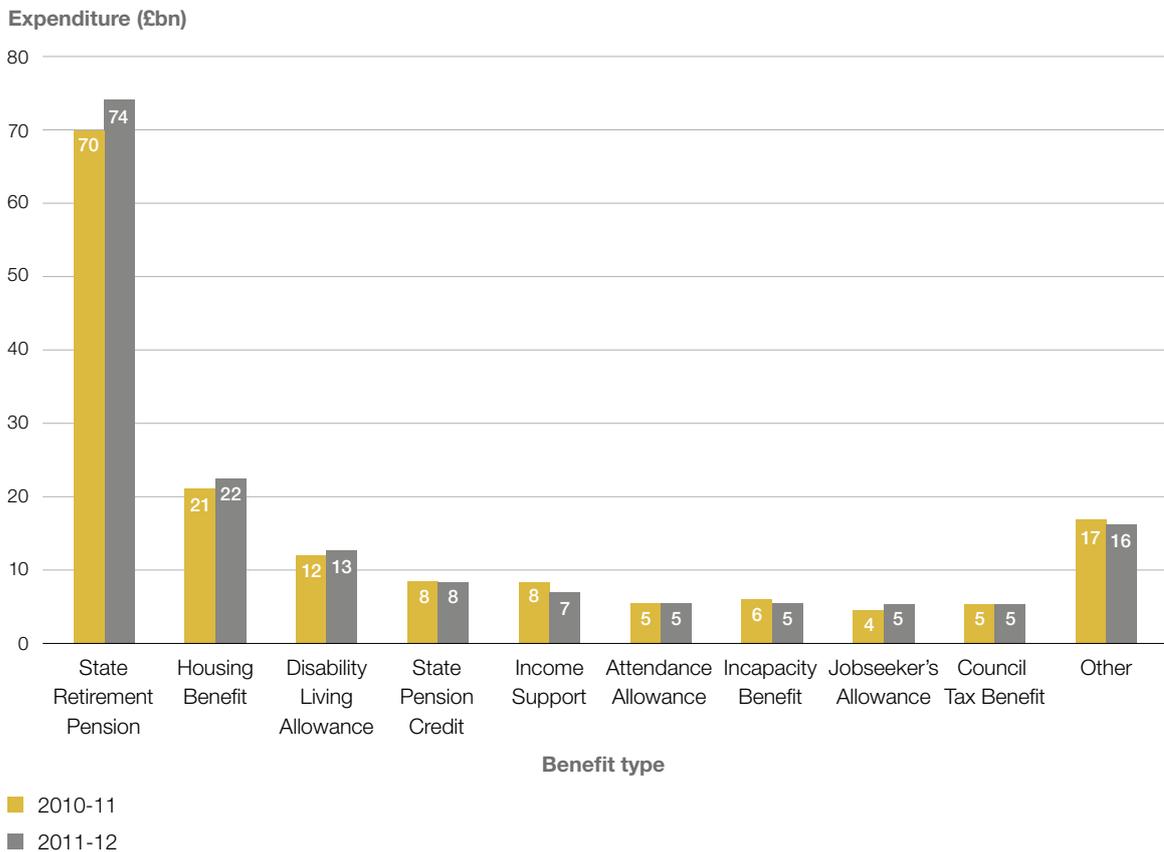
The distribution of the Department's resources 2011-12

**NOTES**

- 1 The administrative spending figures in the diagram above may not exactly equal the figures in the accounts of the agencies and sponsored bodies because we have excluded internal recharges.
- 2 Programme spending includes both AME benefits (£159.3 billion) and employment and other programme spending.
- 3 The £0.2 billion funding provided to the Health and Safety Executive represents the Department's contribution to the organisation, not its budget in full.

Source: National Audit Office analysis of Department for Work and Pensions Annual Report and Accounts 2011-12

Figure 2
Benefit expenditure 2010-11 and 2011-12



NOTE

1 'Other' relates to aggregated items for smaller benefits by value such as Employment and Support Allowance, Statutory Sick Pay/Statutory Maternity Pay, Winter Fuel Payments, Carer's Allowance, and Employment Programmes.

Source: Department for Work and Pensions 2011-12 Annual Report and Accounts. Available at: www.dwp.gov.uk/docs/dwp-annual-report-and-accounts-2011-2012.pdf

11 The Department is reforming pension provisions. The **Pensions Act 2011**, which received Royal Assent on 3 November 2011, made changes to the timetable for equalising and increasing State Pension age. This means that by November 2018, women's State Pension age will be the same as men's (age 65), and the State Pension age for both men and women will increase from 65 to 66 between December 2018 and October 2020. The Pensions Act also introduces automatic enrolment into workplace pensions from October 2012. In addition, the **Pensions Bill** was announced as part of the Queen's speech on 9 May 2012. The Bill will introduce further reforms to the State Pension system.

12 The government is planning to make changes to the child maintenance system to focus more on helping separated parents to reach their own agreements on child support. But the Commission will also provide a new statutory scheme for parents who are unable to agree arrangements. The new scheme will be based on charging fees to parents. In July 2012 the Government published *Supporting separated families; securing children's futures*¹, a consultation on the draft regulations for charging fees; and on proposals for what will happen to existing Child Support Agency cases during the closure process.

1 Department for Work and Pensions, *Supporting separated families; securing children's futures*, Cm 8399, July 2012. Available at: www.dwp.gov.uk/docs/childrens-futures-consultation.pdf

13 In February 2012, the Department refreshed its joint fraud and error strategy with HM Revenue and Customs, *Tackling fraud and error in the benefit and tax credits systems*. The strategy sets out the government's plans for reducing overpayments in the welfare system by one quarter (£1.4 billion) by March 2015. The plans focus on using improved information and risk profiling to prevent and detect fraud. The government plans to spend up to £425 million on implementing the strategy over the four years covered by the 2010 Comprehensive Spending Review.

Capability and leadership

14 In 2006, the Cabinet Office launched a programme of Capability Reviews to assess departments' leadership, strategy and delivery – to improve departmental readiness for future challenges and to enable departments to act on long-term key development areas. Departments are required to conduct and publish self-assessments and resultant action plans against standard criteria set out in the civil service model of capability, which was updated in July 2009.² Departments must rate their capability against ten criteria under three themes:

- **Leadership criteria** – 'set direction'; 'ignite passion, pace and drive'; and 'develop people'.
- **Strategy criteria** – 'set strategy and focus on outcomes'; 'base choices on evidence and customer insight'; and 'collaborate and build common purpose'.
- **Delivery criteria** – 'innovate and improve delivery'; 'plan, resource and prioritise'; 'develop clear roles, responsibilities and delivery models'; and 'manage performance and value for money'.

15 The Department completed its self-assessment and published its Capability Action Plan in November 2011.³ The Department concluded that it was good at setting out what it intends to do, basing choices on evidence and delivering services (all rated amber/green). It recognised, however, that it needed to do more to set the direction for the Department and to collaborate and build common purpose (rated amber/red). **Figure 3** overleaf summarises the main results of the self-assessment.

16 The Civil Service People Survey aims to provide consistent and robust metrics to help government understand the key drivers of engagement, so that it can build upon strengths and tackle weaknesses across the civil service. The survey of civil servants across all participating organisations includes a range of questions across nine themes which seek to measure their experiences at work. We present here the results of the third annual people survey for the Department for Work and Pensions – undertaken between mid-September 2011 and mid-October 2011 – covering the themes of leadership and managing change, and understanding of organisational objectives and purpose (**Figure 4** on page 11). The results for the 17 major departments are in Appendix Two.

17 As part of the annual survey, each Department is given an engagement index, assessing the level of staff engagement determined by the extent to which staff speak positively of the organisation; are emotionally attached and committed to it; and are motivated to do the best for the organisation. In 2011, the Department for Work and Pensions achieved an engagement index of 44 per cent; 12 percentage points below the civil service average. The survey found that staff have little confidence in: the overall management of the organisation (22 per cent reporting positively, 2 percentage points lower than the year before); the decisions made by Senior civil servants (16 per cent reporting positively, 1 percentage point lower than the year before); and the extent to which change is managed well (19 per cent reporting positively, 3 percentage points lower than the year before). Staff also have a lower understanding of the Department's purpose and objectives compared to the civil service average, although it should also be recognised that the survey took place in the middle of major reform and transformation programmes.

² Civil service updated model of capability, July 2009. Available at: www.civilservice.gov.uk/about/improving/capability/model

³ Department for Work and Pensions, *Department for Work and Pensions: Capability Action Plan*, November 2011. Available at: www.dwp.gov.uk/docs/dwp-capability-action-plan-2011-to-2012.pdf

Figure 3
Capability Review self-assessment – November 2011

| Theme | Department for Work and Pensions self-assessment | Criteria | Rating |
|------------|--|---|--------|
| Leadership | The Welfare Reform and Social Justice agenda has been set out clearly by the new administration and is understood by senior management. The changes to the Executive Team were well received and the smaller team is already creating closer working. The vision, although clear, has not yet transmitted right through the organisation. Understanding the vision and purpose for all staff is a key driver of engagement. | Set direction | |
| | | Ignite passion, pace and drive | |
| | | Develop people | |
| Strategy | Clear benchmarks have been set for delivery staff which has enabled a strong focus on business results. The strategy for developing the Department's service offering has largely been realised through the development of strategic telephony, online access such as Job Seeker's Allowance online and cross-government initiatives such as Tell Us Once. The Department could be clearer about what good performance looks like for the future, both individually and organisationally. | Set strategy and focus on outcomes | |
| | | Base choices on evidence and customer insight | |
| | | Collaborate and build common purpose | |
| Delivery | The Department has maintained its record on delivery performance in a challenging economic environment. It has implemented significant change, reducing staffing by around 10,000 people and continued to bear down on non-staff costs. Management information to support business delivery is accurate and reliable. The Executive Team has become more integrated in its approach to performance management and planning, with a continuous planning system that is valued and effective. The Department needs to improve the timeliness of some of its management information, and managers' confidence in using it. | Innovate and improve delivery | |
| | | Plan, resource and prioritise | |
| | | Develop clear roles, responsibilities and delivery models | |
| | | Manage performance and value for money | |

Source: Department for Work and Pensions Capability Action Plan, November 2011. Available at: www.dwp.gov.uk/docs/dwp-capability-action-plan-2011-to-2012.pdf

Figure 4
2011 Civil Service People Survey: Department for Work and Pensions

| Theme | Theme score (% positive) ¹ | Difference from 2010 survey | Difference from civil service average 2011 ² |
|--|--|-----------------------------------|--|
| Leadership and managing change | | | |
| I feel that the Department as a whole is managed well | 23 | -2 | -18 |
| Senior civil servants in the Department are sufficiently visible | 21 | -4 | -24 |
| I believe the actions of senior civil servants are consistent with the Department's values | 21 | -2 | -18 |
| I believe the departmental board has a clear vision for the future of the Department | 20 | 0 | -19 |
| Overall, I have confidence in the decisions made by the Department's senior civil servants | 16 | -1 | -20 |
| I feel that change is managed well in the Department | 19 | -3 | -8 |
| When changes are made in the Department they are usually for the better | 14 | -1 | -8 |
| The Department keeps me informed about matters that affect me | 39 | -2 | -16 |
| I have the opportunity to contribute my views before decisions are made that affect me | 18 | -2 | -18 |
| I think it is safe to challenge the way things are done in the Department | 27 | -1 | -12 |
| Organisational objectives and purpose | | | |
| I have a clear understanding of the Department's purpose | 73 | -2 | -10 |
| I have a clear understanding of the Department's objectives | 71 | -2 | -8 |
| I understand how my work contributes to the Department's objectives | 73 | -2 | -8 |

NOTES

1 Percentage positive measures the proportion of respondents who selected either "agree" or "strongly agree".

2 The 2011 benchmark is the median percentage positive across the 2011 Civil Service People Survey.

Source: *Department for Work and Pensions People Survey Results, Autumn 2011*. Available at: www.dwp.gov.uk/docs/dwp-autumn-survey-2011.pdf

Part Two

Financial management

18 The ability of departments to control costs and reduce waste requires professional financial management and reporting. In particular, departments need to be better at linking costs to services and benchmarking performance to determine whether costs are justified and value for money can be improved. Organisations also need to move their risk management arrangements from a process-led approach to one which supports the efficient and effective delivery of services. Improvements in these areas of management will help public bodies to deliver cost-effective services as they make difficult financial decisions over the coming years.

19 Departments are required to publish Governance Statements with their Annual Report and Accounts, which describe their arrangements for corporate governance, risk management, and oversight of locally delivered responsibilities. Governance Statements replace Statements on Internal Control which were published in previous years. They are designed to include additional discussion of how governance in the Department works, in line with the Corporate Governance Code.⁴

Financial out-turn for 2011-12 and comparison with budget

20 The Department must manage the net expenditure of all organisations inside its budgeting boundary. This boundary comprises two main budgets:

- Resource Departmental Expenditure Limit (RDEL) – firm plans for three years for the major part (in most cases) of each department's expenditure. In general this will cover all administration costs and most programme expenditure.
- Annually Managed Expenditure (AME) – expenditure which HM Treasury has deemed to be demand-led or exceptionally volatile.

21 The Department's spending is monitored against limits known as control totals. These control totals cover different categories of spending such as resource and capital spend. In some cases the control totals overlap, for example some programme costs are within the Departmental Expenditure Limit and some costs are within the Annually Managed Expenditure of the Department. In 2011-12 the Department met all of its control totals:

- Resource Departmental Expenditure Limit (RDEL) – Out-turn was £7.5 billion, some £148 million (1.9 per cent) below the Estimate;
- Capital DEL – Out-turn was £0.3 billion, £31 million (9.9 per cent) below the Estimate;
- Administration Cost Limit – Out-turn was £1.3 billion, £93 million (6.5 per cent) below the Estimate;
- Net Cash Requirement – Out-turn was £82.8 billion, £2.1 billion (2.5 per cent) below the Estimate;
- The total voted resource out-turn was £83.8 billion, 1.4 per cent below the Estimate (£1.23 billion underspend).

Progress on cost reduction

22 Departments remain under pressure to reduce costs. The scale of cost reduction required means that departments need to look beyond immediate short-term savings, and think more radically about how to take cost out of the business and how to sustain this in the longer term.

23 In February 2012, we examined the cost reductions achieved by 12 departments in our report *Cost reduction in central government: summary of progress*.⁵ We found that departments successfully cut spending by £7.9 billion (2.3 per cent) in 2010-11 compared to 2009-10, but further cuts are needed in most departments over the next four years. We concluded that fundamental changes are needed in government to achieve sustainable reductions on the scale required – departments will achieve long-term value for money only if they identify and implement new ways of delivering their objectives, with a permanently lower cost base.

⁴ HM Treasury, *Corporate governance code for central government departments*, July 2011. Available at: www.hm-treasury.gov.uk/psr_governance_corporate.htm

⁵ Comptroller and Auditor General, *Cost reduction in central government: summary of progress*, Session 2010–2012, HC 1788 National Audit Office, February 2012. Available at: www.nao.org.uk/publications/1012/government_cost_reduction.aspx

24 The Department's budget for running costs is £8 billion in 2012-13. The Department's settlement under the 2010 Comprehensive Spending Review includes ring-fenced funding to implement Universal Credit and other welfare changes, extra resources to cope with the additional workload from the recession, and extra funding to reduce the cost of overpayments due to fraud and error. When these amounts are excluded, the settlement includes a £2.7 billion reduction. This includes a £1.3 billion reduction in baseline running costs and a £1.4 billion forecast reduction in administrative costs from the expected economic recovery.

25 The Department has reported that it has increased its efficiency and reduced administrative spending by:

- reducing staffing levels in the Department and its arm's-length bodies by nearly 11,000 full-time equivalent members of staff, saving nearly £325 million each year;
- reducing the Department's total estate by approximately 61,000 square metres, saving around £24 million each year;
- reducing the Department's total procurement spending through improved procurement practices by around £900 million in 2011-12, when compared to 2010-11; and
- reducing the Department's spending on consultancy from £13.8 million in 2010-11 to £8.8 million in 2011-12 (36 per cent).

26 The Department aims to secure its cost reductions from within the organisation and introduced a transformation programme board in May 2011 to oversee the redesign of the Department and cultural change.

27 A number of our reports have commented on cost reduction in the past year, highlighting the importance that departments have placed on reducing costs and the importance of having good information about the impact of initiatives:

- The Department's shared services centre was included in our report on *Efficiency and reform in government corporate functions through shared service centres*.⁶ The Department's shared services centre provides services for 130,000 customer users from the Department, the Cabinet Office and the Department for Education. Of the five shared services centres reviewed, we found that the Department had the largest number of customers and the lowest cost per user at £500 per full-time equivalent.
- Our report on *Managing early departures in central government*⁷ found that the likely costs of applications for early departures were fundamental to the Department when deciding which applications to accept. The Department did not want an average payback period greater than two years. To measure this, it modelled the cash flows, including the initial lump sum and any pension payments associated with potential departures, as well as the projected savings over time for each departure.
- Our report on *Child Maintenance and Enforcement Commission: Cost Reduction*⁸ found that the Commission has improved cost-effectiveness, reduced backlogs of work and has increased the amount of maintenance transferred to nearly £1.2 billion since 2006 (a 38 per cent increase). Overall spending fell from £610 million in 2008-09 to £517 million in 2010-11.

6 Comptroller and Auditor General, *Efficiency and reform in government corporate functions through shared service centres*, Session 2010-2012, HC 1790, National Audit Office, March 2012. Available at: www.nao.org.uk/publications/1012/shared_service_centres.aspx

7 Comptroller and Auditor General, *Managing early departures in central government*, Session 2010-2012, HC 1795, National Audit Office, March 2012. Available at: www.nao.org.uk/publications/1012/early_departures.aspx

8 Comptroller and Auditor General, *Child Maintenance and Enforcement Commission: Cost Reduction*, Session 2010-2012, HC 1793, National Audit Office, February 2012. Available at: www.nao.org.uk/publications/1012/cmec_cost_reduction.aspx

NAO reports on financial management

28 We did not publish any reports on financial management in the Department in 2012.

NAO financial audit findings

29 We audit the accounts of the Department and its arm's-length bodies. The Comptroller and Auditor General gave a qualified audit opinion on the Department's *2011-12 Annual Report and Accounts*⁹ due to the material level of fraud and error in benefit expenditure, other than the State Pension where the level of fraud and error is lower. The Department's accounts have received similar qualified audit opinions since 1988-89. However, the Comptroller and Auditor General did find that the financial statements gave a true and fair view and had been prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions.

30 The Comptroller and Auditor General recognised the Department's commitment to tackling fraud and error and the refreshed approach it intends to take to drive down incorrect payments. The Department recognises the problems created by the level of fraud and error in benefit expenditure and has, over the years, made many efforts to reduce it, ranging from introducing data-matching systems, advertising campaigns targeting actual and potential fraudsters and the application of sanctions and prosecutions. Nevertheless, the level of fraud and error within benefit expenditure remains high.

31 The Comptroller and Auditor General also qualified his audit opinion on the *2011-12 Social Fund White Paper Account*¹⁰ for the ninth consecutive year. This account records the payments made to customers for Budgeting Loans, Community Care Grants, Sure Start Maternity Grants and Funeral Expenses Payments in accordance with Directions issued by the Secretary of State under the Social Security Contributions and Benefits Act 1992. The account was qualified because of material levels of error in discretionary awards. For the past two years he has also limited the scope of his audit opinion on the related levels of debt disclosed in the account.

32 The Comptroller and Auditor General also qualified his audit opinion on the *Child Maintenance and Enforcement Commission Client Funds Account 2010-11*¹¹ because of material errors in the calculation of maintenance assessments and a material error in the value of arrears, concluding the account does not give a true and fair view of the maintenance arrears outstanding at 31 March 2011. The Comptroller and Auditor General has qualified the Account on this basis since 1995.

Issues raised in Governance Statements

33 We work with the Department and its sponsored bodies to improve the quality and transparency of published Governance Statements. We aim to ensure that the processes by which Statements are produced are robust and that the Statements comply with HM Treasury guidance.

34 The Department reported in its 2011-12 Governance Statement that one significant control challenge has been eased or addressed during the year – the process for forecasting Statutory Maternity Pay and Statutory Sick Pay. However, it also reported a further six significant control challenges. These were:

- The scale of fraud and error in the benefit system.
- Social Fund:
 - an inability to corroborate the £1.2 billion debt balance held in the Department's accounting systems to that held in the Social Fund computer system and weaknesses in the standard of decision-making and procedures surrounding document management;
 - the financial position of the fund – with a high demand for loans, and a reduction in HM Treasury funding there was a potential for the fund to face a deficit in the year; and

9 Comptroller and Auditor General, *Department for Work and Pensions: 2011-12 Accounts* – Report by the Comptroller and Auditor General, July 2012. Available at: www.nao.org.uk/publications/1213/dwp_2011-12.aspx

10 Comptroller and Auditor General, *2011-12 Social Fund White Paper Account* – Report by the Comptroller and Auditor General, July 2012. Available at: www.nao.org.uk/publications/1213/social_fund_2011-12.aspx

11 Comptroller and Auditor General, *Child Maintenance and Enforcement Commission Client Funds Account 2010-11* – Report by the Comptroller and Auditor General, May 2011. Available at: www.nao.org.uk/publications/1213/cmec_account_2010-11.aspx

- inadequate controls and reconciliations over the accounting treatment of cheques issued to customers, their subsequent encashment and in some cases, their expiry, which have not been sufficiently robust.
- Weaknesses in the end-to-end process for making certain types of manual payment through the Department's computer systems.
- Weaknesses in assurances over the Department's contracted employment programmes.
- Security of customer information. The Department needs to continue to address current and emerging information security issues while striving for continuous improvement.
- Clearing the backlog of Work Capability Assessments and appeals is a significant capacity challenge for the Department and its partner (Atos Healthcare). The Department, Atos Healthcare and Her Majesty's Courts and Tribunals Service have programmes of action to address this and these areas are scrutinised by senior management.

35 The Department noted that each of the individual issues is being addressed.

Part Three

Reported performance

36 Government needs robust, timely information on its activities, costs, progress against its objectives, and the cost-effectiveness of its activities. It also needs to be able to interpret information, by reference to trends, benchmarks and other comparisons, to identify problems and opportunities. Departments need reliable information on which to design and deliver services and monitor quality, be confident about their productivity, and drive continuous improvement.

37 The government aims to make more government information available to the public to help improve accountability and deliver economic benefits. Our study reviewing early progress of this transparency agenda¹² concluded that while the government has significantly increased the amount and type of public sector information released, it would not maximise the net benefits of transparency without an evaluative framework for measuring the success and value for money of its transparency initiatives.

Reporting performance: annual reports and business plans

38 Each government department reports its performance against the priorities and objectives set out in its Business Plan. A transparency section of the plan includes indicators selected by the Department to reflect its key priorities and demonstrate the cost and effectiveness of the public services it is responsible for. These indicators fall broadly into three categories:

- input indicators: a subset of the data gathered by the Department on the resources used in delivering services;
- impact indicators: designed to help the public judge whether departmental policies are having the desired effect; and
- efficiency indicators: setting out the cost of common operational areas to allow the public to compare the Department's operations to other organisations.

39 A structural reform section of the plan provides a detailed list of actions and milestones designed to show the steps the Department is taking to implement the government's reform agenda. In our *review of the data systems for the Department for Work and Pensions*¹³ we found that the Department's senior management team receives a monthly monitoring report that contains details of actions towards strategic priorities and a range of financial information. We concluded that these comprehensive performance management reports should provide the information the Department needs to manage its business effectively.

40 Departmental progress against indicators is published regularly in a Quarterly Data Summary as a standardised tool for reporting selected performance metrics for each government department in a way that facilitates comparison across departments. As well as the indicators described above, the Quarterly Data Summary includes information on overall departmental budgets and workforce statistics, and a wider selection of indicators on common areas of spend such as estates, procurement and ICT. An annual version of this information has been formally laid in Parliament in departments' 2011-12 Annual Reports and Accounts.

41 The Cabinet Office has reported that the accuracy of the data for all departments needs to dramatically improve¹⁴ and that there may not be common definitions and data collection processes between departments. These caveats mean that data on common areas of spend cannot currently be used to compare performance between departments and may be of limited use to judge individual departmental performance in its own right. Recognising the need to improve use of information across government, the Cabinet Office set out in the Civil Service Reform Plan its intention for departments to provide "good, comparable, accurate and reliable" management information. In addition, improving the quality of data is one of the key priorities within the departmental Open Data Strategies, published in June 2012. The Cabinet Office expects that, with improvements in data quality and timeliness, the public will be able to judge the performance of each department in a meaningful and understandable manner.

12 Comptroller and Auditor General, *Implementing transparency*, Session 2010–2012, HC 1833, National Audit Office, April 2012. Available at: www.nao.org.uk/publications/1012/implementing_transparency.aspx

13 National Audit Office, *Review of the data systems for the Department for Work and Pensions*, August 2012. Available at: www.nao.org.uk/publications/1213/review_data_systems_dwp.aspx

14 Cabinet Office, *Business Plan Quarterly Data Summary*, July 2011. Available at: www.cabinetoffice.gov.uk/resource-library/business-plan-quarterly-data-summary

Performance reported by the Department

42 The Department's *Business Plan*¹⁵ sets out its priorities for 2012-15 which are to deliver welfare reform, get people into work, tackle the causes of poverty and social injustice, reform the pension system, enable disabled people to fulfil their potential and to improve services to the public. The latest version of the Business Plan was published in May 2012. The Business Plan sets out the indicators which the Department considers are the most useful to the public in understanding the costs and outcomes of its activities. For 2012, the Department has replaced all its input indicators with an overall productivity measure. The Department has also defined a number of impact indicators, which include the rate of disability poverty and the number of employees in a pension scheme sponsored by their employer. The Department also reports on other key data such as the proportion of households that are workless.

43 The Department reported its performance against each of the indicators in its *2011-12 Annual Report and Accounts*.¹⁶ Key results included:

- An increase in the proportion of Jobseeker's Allowance applications submitted online from 10.4 per cent in March 2011 to 19.6 per cent in March 2012.
- Improvement in the rate of pensioner poverty which fell by one percentage point between 2009-10 and 2010-11 from 15 per cent to 14 per cent. This has largely been due to a decline in median income in real terms (and thus the poverty threshold).
- A decrease in the number of employees in a pension scheme sponsored by their employer from 11.3 million in 2010 to 11.0 million in 2011, continuing the recent downward trend. The introduction of Automatic Enrolment, which begins with the largest employers in October 2012, is expected to have a significant positive effect on this indicator.

44 The Department also published data on its performance against the actions specified in its Structural Reform Plan. These mainly relate to the implementation of its major reform programmes. In the most recently published data the Department reported that there were two actions overdue: introduce Jobseeker's Allowance for lone parents whose youngest child is five years old or over; and publish a response to the Green Paper on State Pension reform. The Department has attributed delays to external factors.

Testing the reliability of performance data across government

45 We have begun a three-year programme to examine the data systems underpinning the Department's Business Plan indicators and other key management information. In August 2012 we published the results of our examination of a sample of indicators and operational data systems used to report performance for the Department. This involved a detailed review of the processes and controls governing: the selection, collection, processing and analysis of data; the match between the Department's stated objectives and the indicators it has chosen; and the reporting of results.

46 Our review of the data systems for the Department for Work and Pensions found that the Department's Business Plan impact indicators and other data sets align with its key priority areas, but its input indicators focus on the unit cost of operations and do not cover the quality of the input in any great detail.

¹⁵ Department for Work and Pensions, *DWP Business Plan, May 2012*. Available at: www.dwp.gov.uk/publications/corporate-publications/dwp-business-plan-2011-2015/

¹⁶ Department for Work and Pensions, *Department for Work and Pensions Annual Report & Accounts 2011-12, Session 2010-12, HC 53, Department for Work and Pensions, July 2012*. Available at: www.dwp.gov.uk/docs/dwp-annual-report-and-accounts-2011-2012.pdf

Figure 5

A summary of the results of our validation exercise 2011-12

| Score | Meaning | Indicators we reviewed that received this score |
|-------|--|--|
| 4 | The indicator's data system is fit for purpose and cost-effectively run | <p>Four business plan indicators</p> <p>Proportion of households that are workless¹</p> <p>Young people not in employment or full-time education</p> <p>Total cost to the taxpayer of fraud and error for benefit claims</p> <p>Number of employees in a pension scheme sponsored by their employer</p> |
| 3 | The indicator's data system is adequate but some improvements could be made | <p>Four business plan indicators</p> <p>Cost of maintaining each existing claim for State Pension</p> <p>Cost of maintaining each existing claim for State Pension Credit</p> <p>Overall Department for Work and Pensions productivity measure</p> <p>Public opinion of DWP service levels</p> <p>Six workforce and estates indicators</p> <p>Total office estate (m²)</p> <p>Total cost of office estate (£m)</p> <p>Estate cost per full-time equivalent (£)</p> <p>Estate cost per m² (£)</p> <p>Payroll staff (full-time equivalents)</p> <p>Average staff costs</p> |
| 2 | The indicator's data system has some weaknesses which the Department is addressing | <p>One workforce and estates indicator</p> <p>Contingent labour (full-time equivalents)</p> |
| 1 | The indicator's data system has weaknesses which the Department must address | <p>One other data set indicator</p> <p>Proportion of JSA and State Pension applications completed online</p> |
| 0 | No system has been established to measure performance against indicator | <p>No indicators</p> |

NOTE

- 1 This is not yet a business plan indicator. It was agreed as an indicator in September 2011 for Quarterly Data Summary purposes.

Source: National Audit Office review of the data systems for the Department for Work and Pensions.
Available at: www.nao.org.uk/publications/1213/review_data_systems_dwp.aspx

47 We examined 16 data systems in our review, of which 9 were Business Plan and Quarterly Data Summary indicators and 7 were indicators relating to the Department's workforce and estates. We assessed four of the indicators to be fit for purpose and cost-effectively run, ten as adequate but some improvements could be made, one as having some weaknesses which the Department is addressing and one as having weaknesses which the Department must address. In some cases the Department relies on external bodies for the provision of data with limited assurance on the reliability, completeness and accuracy of the data provided. However, these bodies represent a relatively small proportion of overall spend. The Department is aware of these weaknesses and has plans to address them.

48 We also found inconsistencies between the title of the indicator and the information reported by the Department in the Quarterly Data Summary in three indicators; (total cost to the taxpayer of fraud and error for benefit claims, public opinion of the Department service levels and the proportion of Jobseeker's Allowance and State Pension applications completed online), which could lead to readers misinterpreting the information. We concluded that there was scope to improve the assurance framework for source data given the volume and complexity of some of the Department's data streams.

The future of information management

49 Departments released updated versions of their Business Plans in May 2012 which included changes to their priorities and indicators. Coalition priorities for the Department have largely remained the same with the exception of the disability theme. In 2011 this had focused on equality but the revision in 2012 refers to enabling disabled people to fulfil their potential through supporting more independent living. Departments have aligned their input and impact indicators with the government's priorities, so that the public can better understand how they are meant to be used for accountability. The changes are a step towards the alignment of costs and results which would allow for assessment of value for money, but they will not improve the data systems underlying published

indicators, or the reliability of subsequent data. The major change to the Department's indicators is the removal of all input indicators with the exception of an overall productivity measure.

Issues identified in NAO reports

50 We present below a selection of the most important findings from individual reports we have published since July 2011. We have highlighted major themes relating to improving operations, ensuring robust controls and delivering welfare reform.

Improving operational delivery

51 Effective project delivery relies on having good assessments of how changes will affect the Department's services and then putting in place a robust framework of project management and assurance. Our work has highlighted the Department's strengths in project management and identified some of the key challenges posed by new models of delivering services:

- Our report on *Initiating successful projects*¹⁷ cited the Department as an example of good project planning in its implementation of Employment and Support Allowance due to its phased implementation approach, strong monitoring and risk management processes, collaborative contractor relations, experienced staff, and buy-in from staff and senior management.
- Our report on *Assurance for major projects*¹⁸ identified the Department as a good practice example in relation to project assurance because it has formed an integrated assurance and approval group that includes representatives from project teams, the Department's programme office, and external and internal assurance partners. The group uses the integrated assurance plans to review all assurance requirements across the Department's programme of work to help schedule and align internal and external assurance.

17 National Audit Office, *NAO Guide: Initiating successful projects*, December 2011. Available at: www.nao.org.uk/publications/1012/initiating_successful_projects.aspx

18 Comptroller and Auditor General, *Assurance for major projects*, Session 2010–2012, HC 1698, National Audit Office, May 2012. Available at: www.nao.org.uk/publications/1012/assurance_for_major_projects.aspx

- In the context of the expanded role of external providers in service delivery, our report on the *Introduction of the Work Programme*,¹⁹ found that there was a risk that the Department's and providers' assumptions about how many people the Programme would get back into work were over-optimistic. We recommended that by the end of July 2012, the Department should draw up a schedule of the assumptions it needs to monitor, including non-intervention rates and providers' costs, and detail its approach to gathering the necessary information.

52 Our work has also highlighted the importance of assessing broader risks to effective delivery of services when the role of government is being reshaped by major reforms:

- Our report on *Child Maintenance and Enforcement Commission: Cost Reduction*²⁰ found that the Commission had improved its cost-effectiveness since 2006. The spending review plan to reduce the Commission's funding from £560 million in 2010-11 to £399 million in 2014-15 was challenging but achievable. Subsequent changes to the Commission's budgets increased its target for 2014-15 by £44 million to £443 million. The Commission's current plans for meeting this revised target depend largely on the successful implementation of two major changes: a new charging regime for separated families and a new IT system.
- Our report on *Regulating defined contribution pension schemes*²¹ found that the Pensions Regulator has assessed risks to members and its overall risk-based approach is sound. However, we also concluded that it needed better information to assess value for money of its wider strategic objective of protecting member benefits, and that no single body has overarching responsibility for the delivery of regulatory objectives.

Controls and fraud and error

53 A core theme of our work is to ensure that the Department exercises adequate control over spending and reduces the level of fraud and error. Understanding the causes of fraud and error and better coordination of responses are particularly important in the face of major reforms and changes to the delivery of services:

- *The Comptroller and Auditor General's Report on the Annual Report and Accounts 2011-12*²² noted that fraud and error rates have remained at a consistently high level since 1988-89. The Department is attempting to drive down the number of incorrect benefit payments as part of its implementation of changes to the benefits system. The Department needs to continue to enhance its understanding of the underlying causes of fraud and error in benefit expenditure in order to develop more effective and accurate decision-making procedures. Only by developing such an evidence-based framework will the Department be able to demonstrate that it has sufficient systems to minimise the gap between what it should achieve and what it does achieve.
- Our report on *Central government's communication and engagement with local government*²³ found that the Department is now working with local authorities and other government departments to improve coordination of fraud and error initiatives and to examine options to involve local authority investigation teams in the single fraud investigation service.

19 Comptroller and Auditor General, *The introduction of the Work Programme*, Session 2010–2012, HC 1701, National Audit Office, January 2012. Available at: www.nao.org.uk/publications/1012/dwp_work_programme.aspx

20 Comptroller and Auditor General, *Child Maintenance and Enforcement Commission: cost reduction*, Session 2010–2012, HC 1793, National Audit Office, February 2012. Available at: www.nao.or/publications/1012/cmec_cost_reduction.aspx

21 Comptroller and Auditor General, *Regulating defined contribution pension schemes*, Session 2012-13, HC 466, National Audit Office, July 2012. Available at: www.nao.org.uk/publications/1213/defined_contribution_pensions.aspx

22 Comptroller and Auditor General, *Department for Work and Pensions: 2011-12 Accounts – Report by the Comptroller and Auditor General*, July 2012. Available at: www.nao.org.uk/publications/1213/dwp_2011-12.aspx

23 Comptroller and Auditor General, *Central government's communication and engagement with local government*, Session 2012-13, HC 187, National Audit Office, June 2012. Available at: www.nao.org.uk/publications/1213/central_and_local_government.aspx

- Our report on *Preventing fraud in contracted employment programmes*²⁴ concluded that weaknesses in previous programmes such as the New Deal had largely been addressed in the introduction of the Work Programme. Levels of reported fraud were low. More than half of fraud allegations since 2006 were related to New Deal programmes where the Department was aware of the risk of fraud in the programmes but did not do enough to quantify and address them. Compensating controls, for example checks at employers to verify claims that people had actually been placed in work, were not introduced. The New Deal programmes ended in 2011 and the main weaknesses in the programmes have largely been addressed.
- Our report on *Central government's communication and engagement with local government*²⁷ concluded that there needed to be more effective coordination between the Department for Work and Pensions and the Department for Communities and Local Government in order to understand the impact and practicalities of the localisation of Council Tax.

Welfare Reform

54 On 8 March 2012 the **Welfare Reform Act 2012** received Royal Assent. This provides for Universal Credit, a new single payment for people who are looking for work or on a low income. The new system aims to improve work incentives and simplify the benefit system. Welfare reform raises several challenges for the Department, particularly relating to identifying impacts and coordinating across different responsible bodies:

- Our report on *Means testing*²⁵ found that departments (largely the Department for Work and Pensions and HM Revenue and Customs) do not systematically consider or measure all of the impacts of means testing, particularly the burden on claimants. Understanding these impacts is critical to informing programme design related to means testing and anticipating impacts on both claimants and the administration. The government's response to the Committee of Public Account's report on means testing²⁶ accepted the Committee's recommendation that departments need to do more to understand the impact multiple benefits can have on an individual.

24 Comptroller and Auditor General, *Preventing fraud in contracted employment programmes*, Session 2012-13, HC 90, National Audit Office, May 2012. Available at: www.nao.org.uk/publications/1213/fraud_in_employment_programmes.aspx

25 Comptroller and Auditor General, *Means testing*, Session 2010-2012, HC 1464, National Audit Office, September 2011. Available at: www.nao.org.uk/publications/1012/means_testing.aspx

26 HM Treasury, *Treasury Minutes – Government responses on the Sixty Second to the Sixty Seventh Reports from the Committee of Public Accounts* Session 2010-12, Cm 8335, March 2012. Available at: www.hm-treasury.gov.uk/d/hmt_minutes_62_67_reports_cpas_mar2012.pdf

27 Comptroller and Auditor General, *Central government's communication and engagement with local government*, Session 2012-13, HC 187, National Audit Office, June 2012. Available at: www.nao.org.uk/publications/1213/central_and_local_government.aspx

Appendix One

The Department's sponsored bodies on 1 April 2012

Executive non-departmental public bodies and public corporations

| Organisation | Function |
|--|---|
| Child Maintenance and Enforcement Commission | Discharge of statutory child maintenance schemes. |
| Health and Safety Executive | Responsible, with local authorities, for the regulation of health and safety risks that arise out of work activities. |
| Independent Living Fund | In December 2010, a decision was made to close the Independent Living Fund permanently for new applications. The Independent Living Fund will continue to administer existing awards until 2015 and a consultation is being held on how users will be supported thereafter. |
| National Employment Savings Trust (NEST) Corporation | The NEST Corporation is the trustee body responsible for overseeing the National Employment Savings Trust. NEST is a new workplace pension scheme that is being designed to meet the needs of low-to-moderate earners and their employers in particular. |
| Remploy Limited | Expands the opportunities for disabled people in sustainable employment within Remploy and the community it serves. A number of its factories are now planned to close. |
| The Pensions Advisory Service | Provides an independent and free information and guidance service to citizens who have either a general or a specific query or complaint on a pension matter. |
| The Pensions Regulator | Protects the benefits of members of work-based pension schemes, promotes good administration in such schemes, and reduces the risk of situations arising that may lead to claims for compensation from the Pension Protection Fund. |
| Pension Protection Fund | Provides compensation to members of eligible defined benefit pension schemes whose employer becomes insolvent, and where there are not sufficient assets in the pension scheme. Also administers the Fraud Compensation Fund and the Financial Assistance Scheme. |

Tribunal
Organisation**Function**

Pensions Ombudsman

Deals with complaints and disputes concerning occupational and personal pension schemes.

Pension Protection Fund Ombudsman

Deals with complaints and reviewable matters concerning the Pension Protection Fund and appeals against decisions of the manager of the Financial Assistance Scheme.

AdvisoryDisability Living Allowance
Advisory Board

Equality 2025

Industrial Injuries Advisory Council

Social Security Advisory Committee

These advisory bodies provide independent and expert advice to ministers. The Disability Living Allowance Advisory Board, Equality 2025, and the Industrial Injuries Advisory Council are supported by a secretariat from within the Department. The Social Security Advisory Committee's secretariat is not within the Department for Work and Pensions, but is comprised of staff who are on loan from the Department and HM Revenue and Customs. Advisory bodies do not have their own budget or executive functions. They produce an annual report each year that provides details of their activities and their terms of reference or remit.

Appendix Two

Results of the Civil Service People Survey 2011

Question scores (% strongly agree or agree, or % yes)

Leadership and managing change

| | |
|--|----|
| I feel that the Department as a whole is managed well | 40 |
| Senior civil servants in the Department are sufficiently visible | 46 |
| I believe the actions of senior civil servants are consistent with the Department's values | 39 |
| I believe that the departmental board has a clear vision for the future of the Department | 39 |
| Overall, I have confidence in the decisions made by the Department's senior civil servants | 36 |
| I feel that change is managed well in the Department | 27 |
| When changes are made in the Department they are usually for the better | 23 |
| The Department keeps me informed about matters that affect me | 55 |
| I have the opportunity to contribute my views before decisions are made that affect me | 36 |
| I think it is safe to challenge the way things are done in the Department | 38 |

Organisational objectives and purpose

| | |
|---|----|
| I have a clear understanding of the Department's purpose | 84 |
| I have a clear understanding of the Department's objectives | 79 |
| I understand how my work contributes to the Department's objectives | 81 |

Civil service overall

| | | | | | | | | | | | | | | | | | |
|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| Department for Business, Innovation and Skills (excluding agencies) | | | | | | | | | | | | | | | | | |
| Cabinet Office (excluding agencies) | | | | | | | | | | | | | | | | | |
| Department for Communities and Local Government (excluding agencies) | | | | | | | | | | | | | | | | | |
| Department for Culture, Media and Sport (excluding agencies) | | | | | | | | | | | | | | | | | |
| Ministry of Defence (excluding agencies) | | | | | | | | | | | | | | | | | |
| Department for Education | | | | | | | | | | | | | | | | | |
| Department of Energy and Climate Change | | | | | | | | | | | | | | | | | |
| Department for Environment, Food and Rural Affairs (excluding agencies) | | | | | | | | | | | | | | | | | |
| Foreign and Commonwealth Office (excluding agencies) | | | | | | | | | | | | | | | | | |
| Department of Health (excluding agencies) | | | | | | | | | | | | | | | | | |
| HM Revenue & Customs | | | | | | | | | | | | | | | | | |
| HM Treasury (excluding agencies) | | | | | | | | | | | | | | | | | |
| Home Office (excluding agencies) | | | | | | | | | | | | | | | | | |
| Department for International Development | | | | | | | | | | | | | | | | | |
| Ministry of Justice (excluding agencies) | | | | | | | | | | | | | | | | | |
| Department for Transport (excluding agencies) | | | | | | | | | | | | | | | | | |
| Department for Work and Pensions | | | | | | | | | | | | | | | | | |
| | 31 | 38 | 23 | 37 | 20 | 49 | 41 | 31 | 54 | 33 | 18 | 55 | 44 | 60 | 43 | 45 | 23 |
| | 46 | 49 | 35 | 47 | 27 | 53 | 62 | 44 | 56 | 53 | 31 | 67 | 50 | 68 | 47 | 59 | 21 |
| | 34 | 40 | 24 | 39 | 27 | 46 | 48 | 34 | 52 | 41 | 25 | 52 | 44 | 57 | 42 | 46 | 21 |
| | 29 | 33 | 22 | 31 | 20 | 43 | 30 | 21 | 51 | 28 | 22 | 39 | 33 | 60 | 39 | 36 | 20 |
| | 28 | 38 | 21 | 32 | 17 | 43 | 43 | 27 | 47 | 33 | 17 | 53 | 41 | 53 | 38 | 42 | 16 |
| | 24 | 27 | 20 | 33 | 12 | 32 | 31 | 21 | 40 | 19 | 15 | 42 | 24 | 40 | 31 | 31 | 19 |
| | 17 | 22 | 10 | 20 | 9 | 21 | 26 | 16 | 34 | 12 | 13 | 33 | 22 | 29 | 26 | 21 | 14 |
| | 59 | 55 | 50 | 60 | 41 | 58 | 64 | 56 | 60 | 53 | 39 | 65 | 62 | 68 | 56 | 64 | 39 |
| | 32 | 37 | 28 | 47 | 19 | 37 | 36 | 38 | 39 | 37 | 18 | 47 | 38 | 47 | 36 | 39 | 18 |
| | 33 | 41 | 25 | 42 | 31 | 39 | 41 | 40 | 43 | 33 | 27 | 55 | 39 | 43 | 36 | 45 | 27 |
| | 77 | 73 | 57 | 73 | 80 | 85 | 90 | 75 | 82 | 69 | 73 | 88 | 85 | 94 | 78 | 79 | 73 |
| | 70 | 66 | 53 | 67 | 72 | 81 | 85 | 70 | 79 | 63 | 70 | 78 | 80 | 93 | 72 | 74 | 71 |
| | 75 | 71 | 61 | 73 | 76 | 82 | 88 | 76 | 83 | 72 | 73 | 81 | 82 | 90 | 76 | 76 | 73 |

Appendix Three

Publications by the NAO on the Department 2011-12

| Publication date | Report title | HC number | Parliamentary session |
|------------------|---|-----------|-----------------------|
| 10 July 2012 | Department for Work and Pensions Resource Accounts 2011-12 | HC 53 | 2010–2012 |
| 9 July 2012 | Social Fund White Paper Account 2011-12 | HC 454 | 2010–2012 |
| 16 May 2012 | Preventing fraud in contracted employment programmes | HC 90 | 2012-13 |
| 14 May 2012 | Child Maintenance and Enforcement Commission Client Funds Account 2010-11 | N/A | 2010–2012 |
| 29 February 2012 | Child Maintenance and Enforcement Commission: Cost Reduction | HC 1793 | 2010–2012 |
| 25 January 2012 | The introduction of the Work Programme | HC 1701 | 2010–2012 |
| 23 June 2011 | Reducing costs in the Department for Work and Pensions | HC 1089 | 2010–2012 |

Appendix Four

Cross-government reports of relevance to the Department

| Publication Date | Report Title | HC Number | Parliamentary session |
|-------------------|---|--|-----------------------|
| 25 July 2012 | Governance for Agile delivery | www.nao.org.uk/publications/1213/governance_for_agile_delivery.aspx | |
| 11 July 2012 | Regulating defined contribution pension schemes | HC 466 | 2012-13 |
| 20 June 2012 | Central government's communication and engagement with local government | HC 23 | 2012-13 |
| 20 June 2012 | The effectiveness of internal audit in central government | HC 187 | 2012-13 |
| 2 May 2012 | Assurance for major projects | HC 1698 | 2010-2012 |
| 15 March 2012 | Managing early departures in central government | HC 1795 | 2010-2012 |
| 7 March 2012 | Efficiency and reform in government corporate functions through shared services centres | HC 1790 | 2010-2012 |
| 2 March 2012 | Improving the efficiency of central government property | HC 1826 | 2010-2012 |
| 2 February 2012 | Cost reduction in central government: summary of progress | HC 1788 | 2010-2012 |
| 20 January 2012 | Reorganising central government bodies | HC 1703 | 2010-2012 |
| 9 December 2011 | Digital Britain One: Shared infrastructure and services for government online | HC 1589 | 2010-2012 |
| 14 September 2011 | Means testing | HC 1464 | 2010-2012 |

Appendix Five

Other sources of information

Reports from the Committee of Public Accounts

| Publication date | Report title | HC number | Parliamentary session |
|-------------------|--|-----------|-----------------------|
| 18 May 2012 | Child Maintenance and Enforcement Commission: Cost Reduction | HC 1874 | 2012-13 |
| 15 May 2012 | The introduction of the Work Programme | HC 1814 | 2012-13 |
| 12 January 2012 | Means testing | HC 1617 | 2010-2012 |
| 13 September 2011 | Reducing costs in the Department for Work and Pensions | HC 1351 | 2010-2012 |

Cabinet Office Capability Reviews

| | | | |
|---------------|---|--|-----------------|
| November 2011 | Department for Work and Pensions Capability Action Plan 2011-12 | | Self-assessment |
|---------------|---|--|-----------------|

Where to find out more

The National Audit Office website is
www.nao.org.uk

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