



National Audit Office

The UK's independent public spending
watchdog

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S Holyhead
By email: vinovinco@rocketmail.com

Reference FOI-1756
Date 12 November 2024

Dear S Holyhead,

CHILD MAINTENANCE SERVICE AUDIT

Thank you for your FOI request to the National Audit Office (NAO) dated 15 October 2024. You asked what our audit of the Child Maintenance Service covers and for the number of errors identified by audit in 2019, 2020 and 2021. We have handled your request under the terms of the Freedom of Information Act 2000 (FOIA).

We have checked our records and can confirm that we hold some information in scope of your request. We have provided this information below.

What our audit of the Child Maintenance Service covers

We audit and express an opinion on the Child Maintenance Service Group accounts. We provide a true and fair audit opinion on each set of accounts. This involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. The Child Maintenance Group accounts and our audit report for the 1993-2003 scheme can be found [here](#) and the 2012 scheme can be found [here](#).

You asked what our audit specifically covers in respect of the system that calculates and records Child Maintenance payments. The testing we perform on the CMS system covers:

- Cash balances – checking the accuracy and scheme classification.
- Adjustments – checking the accuracy and regularity.
- Write offs – checking the accuracy and regularity.
- Maintenance assessments – recalculating a sample of automated assessments.
- Work to rely on Department for Work and Pensions Quality Assurance Team and use their findings to estimate the level of error in manual assessments.
- Receipts and payments – agreeing system transactions back to bank statements.
- Aged arrears – checking a sample of aged arrears have been accurately reported.
- We also reconcile system reports to the financial statements.

In terms of regularity, spend is deemed 'regular' when money provided by Parliament is spent on purposes intended by Parliament. Spend is deemed regular where it has been undertaken in the way Parliament intended and authorised.

Errors found by audit

The number of errors identified in the NAO's sample testing are detailed in the table below. We test several hundred samples each year.

Year	2012 Scheme Errors	1993 and 2003 Scheme Errors	Errors Impacting Both Schemes	Total
2019-20	2	7	5	14
2020-21	2	3	6	11
2021-22	0	2		2
Grand Total	4	12	11	27

Please note that we have reported errors impacting both schemes in a separate column rather than including them in the individual Scheme totals to avoid duplication. We have not split the errors into human and system errors as we did not collect this information at the time of audit and therefore do not hold this information.

I hope you are happy with the way we have handled your request. If you are not happy with this response, you can ask for an internal review within 40 working days by writing to the NAO FOI Team at FOI@nao.org.uk. If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: <https://ico.org.uk/foicomplaints>.

Yours sincerely,

Katherine Gundersen

FOI and Correspondence Officer