



Social Security Scotland Statistics

Official Error Statistics: Official Error in Scottish Child Payment between May and October 2024

Key Points

- This publication presents estimates of the monetary value of official error overpayments and underpayments in Scottish Child Payment between May and October 2024. Official error relates to errors made by Social Security Scotland, such as through human error or system error.
- Official error overpayments were estimated in 1.1% of Scottish Child Payment cases in payment between May and October 2024. This was an estimated monetary value of £2.4 million (1.0% of expenditure on this benefit).
- Official error underpayments were estimated in 0.2% of Scottish Child Payment cases in payment between May and October 2024. This was an estimated monetary value of £380,000 (0.2% of expenditure on this benefit).
- These statistics are based on a random sample of 1,400 cases in payment between May and October 2024. The cases were assessed for official error using a desk-based review process.
- This publication is the second in a series of official error statistics. The first, published in November 2024, looked at [Official Error in Best Start Foods Payments between September 2023 and January 2024](#).
- These statistics build on the indicative findings and lessons learned from the [Official Error in Scottish Child Payment: Pilot Review \(March to May 2023\)](#), published as a research report in November 2023.

Contents

Key Points	1
Introduction	2
Main Findings.....	4
Methodology	6
Future Publication Plans	10
Related Publications	13
An Official Statistics in Development Publication for Scotland	13

Introduction

Estimating levels of undetected fraud and error in our benefit caseloads helps to ensure management of public funding is correct and fair. This is the second publication in a new series of monetary value of official error statistics. The first in the series was published in November 2024 and looked at [Official Error in Best Start Foods Payments between September 2023 and January 2024](#). These statistics build on learning from the previous [Official Error in Scottish Child Payment: Pilot Review \(March to May 2023\)](#) research report.

In this document we present estimates of the monetary value of official error overpayments and underpayments in Scottish Child Payment. The data are based on a random sample of 1,400 cases in payment between May and October 2024. A case is a named person, or client, who receives Scottish Child Payment. They may be associated with one or more applications made, or one or more children receiving the benefit. The term 'in payment' means they had an active account that was being paid during a specific reference week.

Cases were reviewed for overpayments and underpayments caused by official error. This review focussed on a reference week for each month in which cases were sampled. Official error includes errors made by Social Security Scotland, such as through human error or system error. Further details are available in the [Review of cases part of the Methodology section](#).

The estimates of monetary error presented in this publication should be considered alongside the context of the [Social Security Scotland Error Control Strategy](#). This document provides information on how the agency intends to mitigate error risks. Where error does occur, the Strategy aims to identify and resolve it quickly. This enables the award to be promptly corrected. Where appropriate, any underpayments or overpayments of assistance due are calculated and reimbursed or recovered. For official error, the client would only be liable to repay the sum overpaid where a person would have reasonably been expected to notice that the error had occurred.

Scottish Child Payment is a benefit which has been introduced to tackle child poverty in Scotland. At the time of the official error sampling reference period (May to October 2024), it was providing a weekly payment of £26.70 for every child under 16 years of age, to assist with living costs. At this time, eligibility for the benefit was based on clients receiving Universal Credit, tax credits, or any other qualifying income based benefit.

The value of Scottish Child Payments paid out in the 2024 to 2025 financial year was £455.8 million. By the end of March 2025, Social Security Scotland had issued almost 7.5 million payments to 233,040 individual clients. More information and [latest published statistics on Scottish Child Payment](#) can be found on the Social Security Scotland website.

Due to the new and developing nature of the data and methodology, these official error results are published as Official Statistics in Development. We will further develop the publication series with feedback from users. These further developments will be in line with the standards of trustworthiness, quality and value in the [Code of Practice for Statistics](#). The Office for Statistics Regulation (OSR), who regulate Social Security Scotland statistics, sets out these standards, which should be adhered to by all producers of official statistics.

Our previous publication ([Official Error in Best Start Foods Payments between September 2023 and January 2024](#)), incorporated various improvements based on lessons learned from the preceding research report ([Official Error in Scottish Child Payment: Pilot Review \(March to May 2023\)](#)). Developments included:

- increasing the sample size to improve robustness and precision of results
- basing the random sampling on a set pre-defined sample size for each monthly reference period; ensuring consistent sample numbers across each month sampled
- introducing 95% bootstrap confidence intervals to help provide an indication of the margin of error of the results (see the [Analysis section of Methodology](#) for further details)
- continuing to use Reproducible Analytical Pipeline (RAP) code for the sampling process, and further developing RAP code for analysis

Further information about changes made can be found in our previous publication ([Official Error in Best Start Foods Payments between September 2023 and January 2024](#); see 'Update on lessons learned from the Scottish Child Payment pilot review' section). Furthermore, we have continued to make improvements for the current publication, including:

- further developing the Reproducible Analytical Pipeline (RAP) code for analysis
- further increasing the sample size

We welcome feedback from users. If you have any comments or suggestions, please email MVFStatistics@socialsecurity.gov.scot.

Main Findings

While reading the findings below it is important to keep in mind that:

- estimates are for cases in payment between May and October 2024
- estimates will contain a margin of error due to the statistical sampling approach used; confidence intervals have been included to show the range of plausible values in which the true values are likely to lie
- the percentages presented in tables 1 and 3 may differ because they present two different estimates:
 - the estimated **proportion of cases** with official error overpayments and underpayments (Table 1)
 - the estimated **monetary values** of these official error overpayments and underpayments (Table 2), along with these values expressed as a percentage of total expenditure (Table 3)
- estimates are rounded to the nearest £10,000 and to 1 decimal place
- the estimates presented exclude three cannot review cases, see [Cannot review cases section](#)
- all tables are also available in the supporting Excel publication tables, by selecting the current publication on the [Social Security Scotland 'statistics publications' webpage](#)

Estimates of official error as a proportion of cases

Table 1: estimated proportion of cases with official error overpayments and underpayments within the caseload, for Scottish Child Payment

Table 1 presents estimates of the percentages of cases with official error overpayments or underpayments in Scottish Child Payment, from May to October 2024. A summary of results presented in Table 1 is available underneath the table.

Error Type	Percentage of Cases	95% Confidence Intervals
Official Error Overpayment	1.1%	(0.6%, 1.6%)
Official Error Underpayment	0.2%	(0.0%, 0.5%)

Table 1 shows that official error overpayments were estimated in 1.1% of Scottish Child Payment cases in payment between May and October 2024, with a confidence interval ranging from 0.6% to 1.6%.

Official error underpayments were estimated in 0.2% of Scottish Child Payment cases in payment between May and October 2024, with a confidence interval ranging from 0.0% to 0.5%.

Estimates of official error by monetary value

Table 2: estimated monetary value of official error overpayments and underpayments in pounds, for Scottish Child Payment

Table 2 presents estimates of the amounts of official error overpayment and underpayment in Scottish Child Payment, from May to October 2024. A summary of results presented in Tables 2 and 3 is available underneath Table 3.

Error Type	Monetary Value (£)	95% Confidence Intervals (£)
Official Error Overpayment	£2,380,000	(£1,150,000, £3,910,000)
Official Error Underpayment	£380,000	(£0, £870,000)

Table 3: estimated monetary value of official error overpayments and underpayments as a proportion of the total expenditure, for Scottish Child Payment

Table 3 presents estimates of the monetary value of official error overpayment and underpayment amounts as a percentage of total expenditure in Scottish Child Payment, from May to October 2024. A summary of results presented in Tables 2 and 3 is available underneath this table.

Error Type	Monetary Value (%)	95% Confidence Intervals (%)
Official Error Overpayment	1.0%	(0.5%, 1.7%)
Official Error Underpayment	0.2%	(0.0%, 0.4%)

Tables 2 and 3 show that the monetary value of official error overpayments in Scottish Child Payment between May and October 2024 was estimated to be £2.4 million, with a confidence interval ranging from £1.2 million to £3.9 million. This equates to an estimated 1.0% of the total expenditure across the six month period, with a confidence interval ranging from 0.5% to 1.7%.

The monetary value of official error underpayments between May and October 2024 was estimated to be £380,000, with a confidence interval ranging from £0 to £870,000. This equates to an estimated 0.2% of the total expenditure across the six month period, with a confidence interval ranging from 0.0% to 0.4%.

Comparison with previous Scottish Child Payment pilot review estimates

In November 2023, the [Official Error in Scottish Child Payment: Pilot Review \(March to May 2023\)](#) research report was published. The findings from this pilot review were presented as indicative due to the small sample size used and the preliminary nature of the work.

The indicative estimates presented in the research report should not be considered a precise measure of official error. It is therefore not possible to make a direct comparison of these pilot estimates to the Scottish Child Payment estimates presented in the current publication. However looking at the two sets of estimates suggests that they may be broadly similar. This is due to the pilot estimates falling within the confidence intervals of the latest Scottish Child Payment official error estimates.

In the pilot review, 400 cases were sampled over a 3 month period. The resulting indicative estimates were 0.8% of cases with official error overpayments and 0.2% of cases with official error underpayments. Both of these values fall within the confidence intervals estimated in the current review: 0.6% to 1.6% of cases with overpayments; and 0% to 0.5% of cases with underpayments.

Similarly for the monetary value estimates, the pilot findings were 1.1% of the total expenditure for official error overpayments and 0.1% for official error underpayments. This falls within the confidence intervals of the current review: 0.5% to 1.7% for overpayments; and 0% to 0.4% for underpayments.

This suggests, while a direct comparison is not possible, that both the estimates of the proportion of cases, and the percentage monetary value of official error overpayments and underpayments, may be broadly similar across both reviews.

Methodology

Sampling

Samples were randomly selected from the eligible population. To be included, a case had to be at least six weeks old and active during a specific reference week. This means the eligible population of cases was included in, but distinct from, the total caseload in Scottish Child Payment official statistics publications. Once a case was selected for review in one reference week, it could not be selected for another reference week.

There were six reference weeks across a six month period. The total sample size was 1,400 cases. Those cases were divided evenly over the six periods, with each set to cover a reference week within a specific month. The periods and associated sample sizes were as follows:

- 6 to 12 May 2024 (234 cases)
- 3 to 9 June 2024 (233 cases)
- 1 to 7 July 2024 (233 cases)
- 5 to 11 August 2024 (234 cases)
- 2 to 8 September 2024 (233 cases)
- 7 to 13 October 2024 (233 cases)

A random number generator was used to select cases to be included in the sample, and cases for the backup sample. Over each of the six reference weeks the sample was drawn from the eligible case population using simple random sampling.

Every case in the eligible population had an equal chance of being selected for review. The sample needed to be representative of the eligible population of cases. To check this, we compared distributions of amount paid and the start date of each case between the sample and the eligible population. The distributions were closely aligned, suggesting the sample was representative.

The total sample size of 1,400 has equated to approximately 0.7% of the number of clients receiving Scottish Child Payment over the 2024 to 2025 financial year.

Data

Data for the eligible population was extracted from Social Security Scotland's benefit case management system. The system holds information on all applications, decisions and payments. The data was originally entered by the applicant (online applications) or client advisors (telephone or paper applications). Information about the application outcome and payments is created in the case management system as an application is processed.

Monthly payment amounts were taken from published Scottish Child Payment statistics (see Table 4 below). These amounts were used to estimate total overpayment and underpayment values. The total monthly values presented in Table 4 were calculated using a different method to that used in Social Security Scotland financial account reporting. As a result, there may be differences in the values reported for a given time period.

Table 4: Scottish Child Payment by month

Table 4 shows the value of Scottish Child Payments issued in between May and October 2024, based on published Official Statistics.

Payment month	Value of Scottish Child Payments
May 2024	£37,622,912
June 2024	£35,132,568
July 2024	£41,944,990
August 2024	£37,028,842
September 2024	£40,601,778
October 2024	£38,080,373
Total value	£230,411,463

Source: [Scottish Child Payment statistics to 31 March 2025](#) from Social Security Scotland.

Available published statistics across the review period show that the number of clients in receipt of Scottish Child Payment on 30 September 2024 was 189,060 ([Scottish Child Payment statistics to 30 September 2024](#), published on Social

Security Scotland website). This is a snapshot figure provided to give an indication of the size of the active caseload during the review period. However this figure will likely have fluctuated around this value during the review period.

Review of cases

A team of reviewers used a desk-based review approach to establish if official error occurred within a case. This team checked and confirmed correct processes for awarding benefit and applying changes during the life of a case. An initial preview of each case established suitability for review, with any unsuitable cases replaced with a case from the backup sample. Then a series of checks were carried out to ensure:

- a case met the eligibility criteria at the time of the application
- a case met the entitlement criteria at the time of the application
- entitlement to receive Scottish Child Benefit remained during the life of the award
- any changes in circumstances had been applied correctly to a claim

The above information was collated and used to establish if any official error overpayments or underpayments were identified within the sampling reference periods involved.

The review team worked in partnership with colleagues in error resolution teams within Social Security Scotland. Where a payment error was detected, the resolution team would validate the work of the review team and ensure cases were corrected. They also checked that the relevant over- or underpayment action had been completed.

Once the review was complete, the outcome for each case was passed on to Social Security Scotland statisticians. They used the information to conduct analysis and estimate total error figures.

Cannot review cases

In some instances it has not been possible to review a case for official error. Social Security Scotland's systems and data processes are still maturing. Sometimes this means there are limitations in the information held and thus to be able to fully verify particular aspects of a case. Such cases are classified as cannot review.

There were a total of three cannot review cases out of the total sample size of 1,400 Scottish Child Payment cases in payment between May and October 2024, equating to 0.2% of cases sampled. These cases have been excluded from the monetary error estimates presented in this publication.

Given the low numbers of cases involved, we consider the impact of not being able to review these cases likely to be relatively small. We investigated potential impacts on the estimates of the proportions of cases with overpayments and

underpayments, and found those estimates remained within the 95% confidence intervals.

Analysis

The collected data was cleaned and quality checked. Grossing was used to scale number of errors and associated monetary value from the sample level to the Scottish Child Payment population level. This was repeated for each reference week. Total grossed counts were divided by the total eligible population size that was established during sampling. This proportion was converted to a percentage, and provided an estimate of the proportion of cases with official error overpayments and underpayments.

Next we calculated the estimated monetary value of official error and the proportion of the expenditure it reflected. For this calculation we grossed the monetary amount in the sample to the entire caseload. We then aligned the monetary amount in the sample with the overall benefit expenditure. This allowed us to estimate the total monetary value of official error. This was then converted to a percentage of the total expenditure to represent the rate of monetary value.

Bootstrapping was used to calculate confidence intervals. This statistical technique approximates the sampling distribution for the central estimate. The sampling distribution describes the range of possible values for the central estimate, that could occur if different random samples had been used.

Bootstrapping is a computationally intensive technique that simulates resampling. Analysis code was used to take 4,000 resamples with replacement, of equal size, from the initial sample data. The percentage rate of official error was calculated for each of the resamples.

To get the approximated sampling distribution, estimates were ordered from smallest to largest. The 95% confidence intervals were obtained from the bootstrapping results, by taking the 100th estimate (2.5th percentile) and the 3,900th estimate (97.5th percentile).

Other considerations

While the Department for Work and Pensions has no directly comparable benefit to Scottish Child Payment, there are regular annual publications on estimates of the monetary value of fraud and error in the Department for Work and Pensions benefit system.

This includes estimates of levels of fraud and error for some of the qualifying benefits for Scottish Child Payment, such as Universal Credit. Each of these qualifying benefits carry their own inherent fraud and error rates which, if undetected, are transferred over to Social Security Scotland. However, this Social Security Scotland official error statistics publication does not reflect any estimation of this transferred error from qualifying benefits for Scottish Child Payment.

For our estimates of official error overpayments and underpayments, we have closely followed the Department for Work and Pensions monetary value of fraud and error statistical methodology where relevant and feasible, however some differences exist.

Firstly, in the Department for Work and Pensions reviews, official error is identified alongside fraud and client induced error. This means that official error as a category on its own may be under-reported, due to the capping process used for hierarchies of types of error and fraud.

Secondly, the current review sampled six months of cases, whereas the Department for Work and Pensions estimates cover a longer period.

Lastly, the Department for Work and Pensions also report de minimis results, which exclude errors that are 10p or less. However this is not expected to have affected the current estimates, because there were no errors of 10p or less in the sample.

Future Publication Plans

A programme of work to review official error is being undertaken. This has, so far, incorporated:

- the [Official Error in Scottish Child Payment: Pilot Review \(March to May 2023\)](#) research report
- the [Official Error in Best Start Foods Payments between September 2023 and January 2024](#) statistical estimates
- the Official Error in Scottish Child Payment between May and October 2024 statistical estimates, as reported on in this publication

Multi-criteria decision analysis is used to assist decision-makers on which benefits to review. This methodology provides a structured framework for supporting decision-making based on a set of criteria and weights, such as on annual forecast spend and on benefit potential for error. The multi-criteria decision analysis work, conducted last year, informed the decision to focus on Adult Disability Payment for the next official error review.

The Adult Disability Payment official error review is a pilot exercise due to the new processes required to review official error for a disability benefit. This pilot exercise has begun as of the end of April 2025. Findings are planned to be released as a research report by May 2026 or earlier, if timescales allow.

In addition, this year we will continue to work to identify further benefits to review in the future through undertaking multi-criteria decision analyses. The [Social Security Amendment Scotland Act](#) came into force in January 2025, and included Section 18 on Information for Audit. Following this, we will be working on the development of associated regulations, systems and processes. This will enable client contact for the purposes of estimating monetary levels of client induced error and fraud. We will publish planned timescales for the development of client contact reviews of fraud and error once we have details of the regulations being put in place.

Furthermore a Social Security Scotland [Statistics Plan for 2025 to 2026](#) is available online. This provides information on the work that the Social Security Scotland statistics teams will be undertaking across 2025 to 2026, including on official error statistics.

We are seeking users' views on the content of this publication series to ensure it best meets their requirements. If you have any comments or suggestions, please email MVFStatistics@socialsecurity.gov.scot.

Concepts, definitions and acronyms

Term	Definition
Case	The named person, or client, who receives Scottish Child Payment, who may be associated with one or more applications made, or one or more children receiving the benefit.
Caseload	The total set of named people, or clients, paid for a benefit as reported in Social Security Scotland Official Statistics publications.
Case in payment	Client with an active account that was being paid during the reference week.
Confidence intervals	A statistical way of assessing the range of plausible values in which the true values are likely to lie due to sampling margins of error. For this publication we've used 95% bootstrap confidence interval calculations (further information available in the Analysis section of Methodology).
Eligible population	The set of cases meeting eligibility criteria for review, such as being active and in payment during the reference weeks of the review. They are included in the caseload for a benefit, but only make up part of it.
Monetary value	The amount of expenditure associated with estimates of error identified in the samples.
Official error	Errors made by Social Security Scotland such as human error or system error.
Proportion of cases with official error	The estimated percentage of cases with official error within the benefit caseload.
Reference weeks	The weeks for which sampled cases are reviewed for error.

Related Publications

Future statistics publications will be available through the [Social Security Scotland 'statistics publications' webpage](#).

The following are also currently available through the Social Security Scotland website:

- [Published statistics on Scottish Child Payment](#)
- [Official Error in Scottish Child Payment: Pilot Review \(March to May 2023\)](#) Research Report
- [Official Error in Best Start Foods Payments between September 2023 and January 2024](#)

An Official Statistics in Development Publication for Scotland

Official and National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. Both undergo regular quality assurance reviews to ensure that they meet customer needs and are produced free from any political interference.

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How to access background or source data

Excel publication tables are available as supporting documentation to the main publication through the [Social Security Scotland 'statistics publications' webpage](#).

Complaints and suggestions

If you are not satisfied with our service or have any comments or suggestions, please write to the Chief Statistician, Scottish Government, St Andrew's House, Regent Road, Edinburgh, EH1 3DG; e-mail statistics.enquiries@gov.scot.

If you would like to be consulted about statistical collections or receive notification of publications, please register your interest at www.gov.scot/scotstat.

Details of forthcoming publications can be found on the [Social Security Scotland 'statistics publications' webpage](#) and [Scottish Government website](#).

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