

## CEST was not formally assessed under Governments own standards, reveals FOI



Despite the impact on tens of thousands of tax payers livelihoods, HMRC's online tool Check Employment Status for Tax (CEST) was not formally assessed under the Government Digital Services Standards, which are according to Government designed "to check whether a service is good enough for public use."

This finding is revealed in a response to a Freedom of Information (FOI) request by ContractorCalculator which revealed that HMRC and the Cabinet Office claim that there is no evidence that any formal assessment had taken place, nor that one was required.

"For a piece of software of this importance it is beyond belief that HMRC have been able to simply release it into the wild without it undergoing any formal quality assurance process," says Dave Chaplin, CEO of ContractorCalculator.

"Thousands of tax payers livelihoods have been dramatically affected by the results this tool delivers, and [a recent investigation by us has shown that CEST is woefully unreliable and biased](#). The fact that it was not formally assessed by GDS is astounding."

### HMRC claim "Agile" implies no documentation or testing

In the [most recent IR35 Forum minutes](#) HMRC attempted to gloss over the lack of formal rigour during the testing phase of their CEST project by stating (point 6): "Whilst much had been made about HMRC not releasing documents from development meetings, it was important to recognise that CEST was developed using agile methodology. This means changes are made iteratively, with lawyers and other experts present. CEST has been tested using the core case law that people would expect, and details of those results have been published."

Dave Chaplin, CEO of ContractorCalculator, used to lead teams of developers on agile software development projects and says "For HMRC to claim that the reason their tool is not tested properly is because they were following an agile methodology is utter baloney. The beginning and cornerstone of any agile project is testing. Tests are defined upfront and used to drive the design and development of the solution. HMRC have failed to adhere to the basic tenant of agile."

"The testing process for CEST appears to have been a few people going into a room, then claiming it was ok, and emerging with one piece of paper. That is frankly ludicrous and bordering on negligence."

"CEST appears to be a hacked together tool with no transparent accountability, no formal testing process and hasn't even undergone a formal assurance assessment by Government Digital Services."

### What are Governments Digital Service Standards?

As the [Government website states](#): The Digital Service Standard is a set of 18 criteria to help government create and run good digital

services. All public facing transactional services must meet the standard. "It's used by departments and the Government Digital Service to check whether a service is good enough for public use."

In the [Government guidance on Agile Delivery](#) the "How the live phase works" clearly states in the "Before you go live section" that "you must make sure....the service fully meets the Digital Service Standard and can continue to do so". This implies that a formal assessment is a requirement – yet CEST was released without one.

## So, why didn't CEST undergo a formal assurance process?

According to the Cabinet Office response to our FOI:

*"Following discussion between GDS and HMRC, it was agreed that the 'check employment status for tax (cest)' tool wasn't a transactional Digital Service as described in the Government Service Manual. Consequently no formal service assessment was required. The definition of a government digital service requiring assessment is at: <https://www.gov.uk/service-manual/service-assessments/check-if-you-need-a-service-assessment>"*

"But," says Chaplin, "there appears to be nothing on the Government page that indicates CEST should not have undergone a formal assessment."

On the page it states:

*Services are assessed to make sure they meet the Digital Service Standard and to protect the quality of GOV.UK. They also help you get feedback from a panel of experts and solve problems with your service as you build it.*

*You must get your service assessed if it's the responsibility of a central government department and either of the following apply:*

- *getting assessed is a condition of your Cabinet Office spend approval*
- *it's a transactional service that's new or being rebuilt - your spend approval will say whether what you're doing counts as a rebuild*

And in the section "Who will run your assessments" it states:

*GDS will run your assessments if either of the following apply:*

- *your service is likely to handle more than 100,000 transactions per year*
- *civil servants in more than one organisation will use your service*

This sounds remarkably like CEST, which handles circa 40,000 uses per month and has been used across the whole of the public sector.

## Are broken promises likely to haunt HMRC?

HMRC had indicated previously in its presentations that CEST would be built under GDS standards, but yet it did not see itself as necessary to undergo the rigours of assurance assessment required to ensure whether the service was good enough for public use.

That decision now looks very likely to come back and haunt them.

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