

Table 1

Type of data	Explanation	Evaluation
Was this person selected for investigative action?	Investigated processes: <ul style="list-style-type: none"> - The risk classification algorithm¹ - The 'High Allowance, High Risk'-rule² - 'Combi-aanpak Facilitators' (CAF)³ - The 'calculator'⁴ 	If the processes selected a person for investigation by a civil servant, a '1' was entered. If not, a '0'.
Did this person receive the qualification 'intent/gross negligence' for his/her application in 2014 or 2018?	A qualification which was applied to those persons who were accused of gross negligence/intent in connection with having to repay child allowance	If the data showed that the qualification was applied to the recipient in connection with the application in 2014/2018, a 1 was entered. If not, a 0.
Was this person included in the 'blacklist' (for whatever reason)?	The Fraudesignaleringsvoorziening operated as a 'black list'. Inclusion could lead to further investigative action. Criteria for inclusion on the list were not harmonised.	If included on the list, the date of first record was entered. For the analysis process, this was transformed to a 1 (included at any point) and 0 (no date/not included on the list).

¹ A self-learning algorithm assessing applications for child care allowances on a number of factors and resulting in the assignment of a risk score.

² A relatively simple selection rule by which application for childcare allowance over a certain amount were selected for further investigation.

³ An intelligence-led anti-fraud taskforce. CAF was a cooperative effort between various Dutch authorities focused on fraudulent facilitators, e.g. childcare centres.

⁴ In essence a system that calculates the amount of benefit to which one is entitled based on the parameters initially submitted (e.g. number of hours of childcare, number of children, yearly income) and corrects this once definitive data becomes available (e.g. the number of hours actually spent in childcare that year). The process is automatic for most recipients. If the calculator 'breaks down' (e.g. incorrect or incomplete information submitted), investigative action follows.