

Report to:	Audit Committee
Relevant Officer:	Tracy Greenhalgh – Chief Internal Auditor
Date of Meeting	24 September 2015

COUNCIL TAX REDUCTION SCHEME – PROSECUTION POLICY

1.0 Purpose of the report:

1.1 This policy sets out the Council’s approach with regards to sanctions and prosecutions for Council Tax Reduction fraud.

2.0 Recommendation(s):

2.1 To consider and approve the Council Tax Reduction Scheme Prosecution Policy.

3.0 Reasons for recommendation(s):

3.1 To ensure a consistent approach for dealing with Council Tax Reduction fraud.

3.2a Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No

3.2b Is the recommendation in accordance with the Council’s approved budget? Yes

3.3 Other alternative options to be considered:

N/a

4.0 Council Priority:

4.1 The relevant Council Priority is “Create safer communities and reduce crime and anti-social behaviour”.

5.0 Background Information

5.1 Blackpool Council is committed to protecting the public funds it administers through the investigation of suspected fraudulent claims for Council Tax Reduction (CTR) by having a clear policy framework with regards to sanctions and prosecutions.

Council Tax Reduction is not classed as a welfare benefit and guidance for the administration of this new scheme is published by the Department for Communities and Local Government.

This policy outlines the approach to be followed with regard to the sanctions and prosecution of Council Tax Reduction offences and considerations to be taken into account concerning the appropriateness of the following courses of action:

- Penalty as alternative to prosecution - Regulation 11 of the Council Tax Reduction Scheme (Detection of Fraud and Enforcement) (England) Regulations 2013
- Legal proceedings

Recovery of overpayments will be sought in all cases.

The Council's previous Sanctions and Prosecution Policy, which was approved by CLT and Audit Committee in 2013, will be superseded by this revised version. The updated policy no longer refers to housing and council benefit fraud given that the responsibility for investigating these matters now sits with the Department for Work and Pensions.

Does the information submitted include any exempt information?

No

List of Appendices:

Appendix 7a -Council Tax Reduction Scheme Sanctions and Prosecutions Policy.

6.0 Legal considerations:

6.1 Due consideration has been given to the Council Tax Reduction Scheme (Detection of Fraud and Enforcement) (England) Regulations 2013 in the development of this policy to ensure that the Council complies with these requirements.

7.0 Human Resources considerations:

7.1 The investigation of suspected cases will be undertaken by the Corporate Fraud Team which forms part of Risk Services.

8.0 Equalities considerations:

8.1 The Council sanctions and prosecution processes will not discriminate for or against any individual according to gender, race, sexuality, gender identity, age, disability or belief.

9.0 Financial considerations:

9.1 The Council has a responsibility to protect public funds and the implementation of this policy ensures that this is achieved whilst also acting as a deterrent to potential offenders.

10.0 Risk management considerations:

10.1 The Council's fraud risks are assessed on an annual basis and Council Tax Reduction is one of the key risk areas identified.

11.0 Ethical considerations:

11.1 N/a

12.0 Internal/ External Consultation undertaken:

12.1 Consultation has been undertaken with Legal Services and Revenues and Benefits and any comments received have been incorporated into this policy. The policy was approved by CLT on the 23 June 2015.

13.0 Background papers:

13.1 N/a