

STROUD DISTRICT COUNCIL
STRATEGY AND RESOURCES COMMITTEE

**AGENDA
ITEM NO**

12 APRIL 2018

9

Report Title	Council Tax, Housing Benefit and Council Tax Support Penalty and Prosecution Policy
Purpose of Report	To adopt the policy which provides a reasoned framework to tackle fraud and error across Gloucestershire.
Decision(s)	The Committee RESOLVES: 1. To adopt the Council Tax, Housing Benefit and Council Tax Support Penalty and Prosecution Policy. 2. To delegate to the Director of Customer Services to make minor alterations to the policy for the purposes of reflecting changes in legislation, changes to the Council's constitution or to address anomalies which may arise.
Consultation and Feedback	This is a county wide policy set up in consultation and agreement with the other 5 Councils in Gloucestershire
Financial Implications and Risk Assessment	The report sets out the Penalty and Prosecution Policy to deal with matters arising from cases of fraud around Council Tax, Council Tax Support, and Housing Benefit. The policy provides officers with a framework that can be followed in such cases. Whilst the policy does allow for penalties to be charged, the intention of the policy is not primarily for revenue raising purposes. The Council has a duty to protect the public purse and ensure the proper use and protection of public funds and assets. This is set out in more detail in the Council's Anti-Fraud and Corruption Policy Statement and Strategy 2017-2019. David Stanley – Accountancy Manager (Section 151 Officer) Tel: 01453 754100 Email: david.stanley@stroud.gov.uk

Legal Implications	The proposed policy will help to ensure that the Council takes an even-handed approach to the investigation and enforcement of the matters to which it refers. The specific legal implications are dealt with in the report and draft policy and there are therefore no additional implications to report here Mike Wallbank - Solicitor Advocate and Deputy Monitoring Officer Tel: 01453 754362 Email: mike.wallbank@stroud.gov.uk
Report Author	Simon Killen – Revenue and Benefit Manager Tel: 01453 754013 Email: simon.killen@stroud.gov.uk
Performance Management Follow Up	The scheme will be reviewed after one year.
Background Papers/ Appendices	Appendix A - Policy

1. INTRODUCTION / BACKGROUND

- 1.1 The Counter Fraud Unit are undertaking a review of policies and procedures, in support of each service area, to enable criminal investigations to be legally undertaken and appropriate sanctions to be applied. The policy has been requested for use within the Revenue and Benefit teams and is attached as **Appendix A**.
- 1.2 The Council Tax Support scheme was introduced in 2013 to replace Council Tax Benefit which was abolished. The scheme is locally agreed with some set parameters and the responsibility to enforce any fraud or abuse of the scheme rests with the local authority.
- 1.3 The policy also outlines the changes brought about by the creation of the Single Fraud Investigation Service (operated by the Department for Work and Pensions) which subsumed the council's responsibilities for investigating Housing Benefit Fraud.
- 1.4 The council has a responsibility to ensure that Council Tax is billed correctly and that there is no abuse of exemptions and discounts. The policy seeks to set out the action that the council may take in relation to fraud and misinformation in relation to this.
- 1.5 The recommended policy has been drafted for all participants in the Counter Fraud Unit and will provide consistency to the application of penalties and prosecution across the county.
- 1.6 It should be noted that legislation outlines that to incur a Civil Penalty for a Housing Benefit Overpayment; the value needs to exceed £250 however the draft policy details that for decisions at Stroud District Council, this figure will be £1000. It can be amended in line with local decision making.

2. Consultation

- 2.1 The policy has been prepared and drafted by the Counter Fraud Unit and was compiled from a review of all policies across the county and current legislation.
- 2.2 Following the initial drafting, the document was circulated to Senior Managers of the Revenue and Benefit teams within Gloucestershire to review.
- 2.3 The draft policy has been subject to consultation with Audit and Finance.
- 2.4 Strategy and Resources Committee is asked to consider the policy to approve and adopt the same.