

**Wiltshire Council**

**Audit and Governance Committee**

**27 April 2022**

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**Subject: Anti-Tax Evasion Policy 2022**

**Executive Summary**

This report presents the Anti-Tax Evasion Policy for approval.

**Proposal(s)**

To recommend the approval of the council's Anti-Tax Evasion Policy.

**Reason for Proposal(s)**

Adopting policies in line with best practice and regulation provides a good governance framework that supports a strong financial control environment to help protect the public purse. The policies provide a raft of measures to provide a positive culture of control and compliance and sets out what is expected from workers, members and the public.

Andy Brown  
**Corporate Director of Resources and Deputy Chief Executive (S.151 Officer)**

## **Wiltshire Council**

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**Subject: Anti-Tax Evasion Policy 2022**

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#### **Purpose of Report**

1. This report presents the Anti-Tax Evasion Policy for the council for approval by those charged with governance.

#### **Relevance to the Council's Business Plan**

2. Adopting policies in line with best practice and regulation provides a good governance framework that supports a strong financial control environment to help protect the public purse.
3. The policies are reflective of the Council's aims within its business plan to be open and transparent and ensure that all are working together. They are also consistent with the Council's aim for prevention and early intervention which would equally apply with internal arrangements.

#### **Background**

4. Part 3 of the Criminal Finances Act 2017 created a new corporate criminal offence where a corporate entity fails to prevent the facilitation of tax evasion by its staff, agents and contractual associates.
5. The council does not have a policy that sets out its position on and approach to tax evasion and response to the corporate criminal offence responsibility. An Anti-Tax Evasion Policy has therefore been produced and is the document that sets out the council's position on and approach to tax evasion and response to the corporate criminal offence responsibility.

#### **Main Considerations for the Council**

6. The policy can be seen in Appendix A and sets out Wiltshire Council's position to tax evasion. As part of the Council's Constitution the Audit & Governance Committee has responsibility for Anti-Fraud and Corruption Policy as those charged with governance.
7. The purpose of the Anti-Tax Evasion policy is to support the specific area of tax evasion alongside the existing zero tolerance position on fraud, bribery and corruption, to provide guidance to staff and others on action to prevent or report on tax evasion or the perception of tax evasion and to emphasise the need to be aware and to continue the Council's good record.

8. Governance and internal control procedures are already in place to meet the statutory requirements; and there is no suggestion that the council tolerates tax evasion, or that staff engage in such behaviour. However, adopting an express corporate policy sets out clearly and transparently the council's approach, will help workers, members and the public understand that approach and will help the council defend any allegation that it has facilitated tax evasion should this ever arise.

### **Overview and Scrutiny Engagement**

9. As the policy approval is to be considered by the Audit and Governance Committee there has been no engagement with the Overview and Scrutiny Committee. Those charged with governance are responsible for the review and approval of this policy.

### **Safeguarding Implications**

10. There are no safeguarding implications associated with this report.

### **Public Health Implications**

11. There are no public health implications associated with this report.

### **Procurement Implications**

12. There are no procurement implications associated with this report.

### **Equalities Impact of the Proposal**

13. The policy is designed to give workers, members and the public assurance that they have an avenue where they can raise any issues associated with tax evasion and where they have serious concerns the policy will be applied equally to all and therefore the policy is consistent with the council's public sector equalities duties.

### **Environmental and Climate Change Considerations**

14. There are no environmental and climate change considerations arising from this report.

### **Risks that may arise if the proposed decision and related work is not taken**

15. There is no current policy approved that sets out the council's position on tax evasion. By not having an approved policy that is communicated to staff, members and members of the public does not provide a clear framework that is understood and is not open and transparent.

### **Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks**

16. If the policy is approved, it will be published in the council's website and the policy will be appropriately communicated internally.

## **Financial Implications**

17. The Anti-Tax Evasion policy supports the financial control environment by clearly setting out the council's approach to the prevention, detection and reporting of all forms of financial irregularity and helps protect the public purse by providing a clear framework for staff.

## **Legal Implications**

18. The proposed policy ensures that the council is setting out its approach to tax evasion and compliance with the responsibilities set out in Part 3 of the Criminal Finances Act 2017, that created a new corporate criminal offence where a corporate entity fails to prevent the facilitation of tax evasion by its staff, agents and contractual associates.

## **Workforce Implications**

19. There are no direct workforce implications associated with this report. The policy sets out the framework for staff and ensures that there is a safe, reliable, and confidential way of staff reporting any suspicious activity.

## **Options Considered**

20. It is best practice for the council to have an approved policy and therefore it was considered that there was no other option but to present for approval a new policy.

## **Conclusions**

21. It is recommended that Audit and Governance Committee approve the council's Anti-Tax Evasion Policy 2022.

## **Andy Brown**

Corporate Director of Resources and Deputy Chief Executive (S.151 Officer)

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## **Appendices**

Appendix A – Anti-Tax Evasion Policy 2022

## **Background Papers**

None