

NORTHUMBERLAND

Northumberland County Council

Corporate Fraud Team

Code of Practice

**Investigators' Powers under the Local Council Tax Support
Scheme (Fraud and Enforcement) Regulations 2013**

**A Guide to the Powers of Authorised Officers
and their Limitations**

Investigators' Powers under the Local Council Tax Support Scheme (Fraud and Enforcement) Regulations 2013

Authorised Officer

1. Regulation 3 provides that a billing authority may grant an authorisation to an individual to exercise the powers conferred on an authorised officer under regulations 4 and 5.

Powers and Limits

2. Regulation 4 enables officers authorised under regulation 3 to require information from specified persons for the purpose of preventing, detecting and securing evidence of the commission (whether by particular persons or more generally) of offences connected with an application for, or award of a reduction under a council tax reduction scheme.
3. Regulation 5 enables a billing authority to require the persons specified in regulation 4(3) to enter into arrangements under which authorised officers are allowed access to electronic records. A billing authority may require a person to enter into such arrangements where it appears that facilities exist under which access to those records is being provided or is capable of being provided.
4. In addition, the records must contain or be likely to contain information about a matter relevant to the purpose of preventing, detecting and securing evidence of the commission (whether by particular persons or more generally) of offences connected with an application for, or award of a reduction under a council tax reduction scheme.
5. Regulation 6 provides that it is an offence to intentionally delay or obstruct an authorised officer in the exercise of any power under regulation 4 or 5 to require information. It is also an offence for a person to refuse to fail (without reasonable excuse) to comply with a requirement to enter into arrangements for access to electronic records under regulation 5, or to provide information when required to do so under regulation 4.
 - It is a summary offence with penalties of a fine not exceeding level 3 on the standard scale (£1,000), and:
 - Where the refusal or failure is continued after conviction, it will be a further offence with a fine not exceeding £40 for each day on conviction.
 - These powers are for the purposes of investigating allegations of fraud in relation to Local Council Tax Support.

At the end of the Local authority enquiries

6. Where an Authorised Officer has made enquiries, and obtained information, notification of any further action that is being taken will be made as soon as possible. When the enquiry has been concluded notification of that action will also be made.

Complaints

7. If you have any grounds for complaint about how Authorised Officers have used their powers, or the reasonableness of their actions, when obtaining information, please write to the Chief Executive or Chief Financial Officer of the Council.
8. Independent legal advice may be sought at any time. The local Citizens Advice Bureau can assist in deciding whom to contact. Their locations and telephone numbers can be found in the local telephone directory.
9. This does not affect the right to seek assistance from a Member of Parliament to refer a complaint to the independent Parliamentary Commissioner for Administration, commonly known as the "Ombudsman". Further information is available from:

The Local Government Ombudsman
PO Box 4771
Coventry
CV4 0EH
Tel: 0845 602 1983 or 024 7682 1960
Fax: 024 7682 0001
Email: advice@lgo.org.uk
Website: www.lgo.org.uk

Disclaimer

Please note this Code of Practice gives general guidance only and should not be regarded as a complete and authoritative statement of the law. If you do not understand any of the contents of the Code you may wish to seek independent advice.