

## Equality Impact Assessment Record Annex A

<b>Name of new/ revised Policy:</b>	VAT Fraud Toolkit A Guide for all legal staff, Investigative Assistants and Precognition Officers
<b>Purpose of Policy:</b>	The toolkit is designed to provide practical support and guidance to staff dealing with VAT fraud cases.
<b>Lead EIA Officer:</b>	
<b>Team / Federation:</b>	
<b>Email Address:</b>	<a href="mailto:DiversityTeam@copfs.gsi.gov.uk">DiversityTeam@copfs.gsi.gov.uk</a>
<b>Others involved:</b>	
<b>Date Assessment Completed:</b>	24/09/2014
<b>Assessment Record Authorised by:</b>	

This new / revised policy was fully assessed for any equality impact based on the General Equality Duty of the Equality Act (2010).

### Summary of research and consultation carried out:

There was an initial consultation with face to face meetings with members of staff who were seeking assistance in this area of the law as there did not exist any guidance. Thereafter I consulted with Ernie Shippin and HMRC to obtain their valuable views and gather material for the guidance.

I also consulted with another member of staff who was in the course of preparing a VAT case. I sent the draft document to her and later received favourable comments about the content.

team met at the SPC for three full day sessions using mind mapping to visually outline information ideas and concepts which in turn helped to better analyze, comprehend, synthesize, recall and generate ideas in the creation of the toolkit. At the end of these sessions the team decided on the format and content of the toolkit as it stands today subject to a quality and EQIA check.

A quality check is still to be carried out by Policy and I will progress this once the equality assessment is completed. Thereafter I hope to publish the guidance on PF Eye on or around 1<sup>st</sup> October 2014 once the new intranet has been launched.

**Key issues identified: -  
(Note here if you conclude there are no equality issues relating to the new / revised policy)**

There are no equality issues with this toolkit – the document complies with the COPFS Accessible Information policy. The document is to be published electronically internally and COPFS equipment meets requirements.

The toolkit is designed to provide support to staff when dealing with these types of fraud cases. It will be available on PF Eye and staff can access the section they need. It consists of 29 pages hence its design to allow access to the sections you need without reading through the whole document.

The toolkit provides practical guidance to prosecutors rather than being a comprehensive review of the legislation.

**Changes made to new / revised Policy**

No changes - this toolkit is based on existing legislation and policy.

**Review Process for Policy**

This toolkit is designed to allow feedback from users and will be updated with any subsequent feedback as well as any changes in legislation and policy to ensure continuous improvement.

The toolkit will be revised as required by the current People and Learning portfolio holder and at least every 12 months; first revision will be in September 2015.

**SEND THIS COMPLETED FORM TO [DiversityTeam@copfs.gsi.gov.uk](mailto:DiversityTeam@copfs.gsi.gov.uk)**

For further information, please contact the above mentioned Lead EIA Officer.

Assessments can be made available in alternative formats or languages on request.