

## Justice Committee

### Inquiry into the role and purpose of the Crown Office and Procurator Fiscal Service

#### Written submission from HM Revenue and Customs

*1a. Please outline your views on the overall efficiency and effectiveness of the COPFS in its core role of considering reports about crime from the police (HMRC) and bringing prosecutions.*

HMRC's experience is that COPFS are efficient and effective and where we have a concern there is a process to address and resolve it. As an example - COPFS have coped well with a fivefold increase in the number of cases reported by HMRC over the last 4/5 years.

*1b. Are there ways in which the services provided by the COPFS could be improved – for instance, through increased use of technology, further reforms to criminal procedure, or better case management?*

HMRC appreciate the structural and process changes that COPFS have instituted over the last few years. Overall we are confident that they have an appetite for change and continuous improvement. More resources and properly qualified resources would mean that the administration of justice in Scotland would be quicker – with no risk to safety or quality. It would be correct to acknowledge that delay has rarely if ever been a detrimental feature in any HMRC prosecution. From an HMRC perspective however, an aspiration would be for HMRC and COPFS to have fully compatible digital systems.

*1c. If so, do those changes also bring risks, in terms of the overall interests of justice or of access to justice (bearing in minds the differing needs of people across Scotland; urban and rural communities, economically disadvantaged people, vulnerable groups, etc)?*

N/A

*2. Please outline how well you consider the COPFS works with other stakeholders in the criminal justice system, so as to provide a —joined up and complementary service that helps meet the ends of justice. Other stakeholders might, for instance, include the police, defence lawyers, the courts, the prison service, criminal justice social work, and third party organisations working with victims or offenders.*

In HMRC's experience this works well and we take part in a regular multi-agency forum with COPFS reviewing current and past casework and discussing any relationship and performance issues. These meetings also provide an opportunity to discuss broader policy and technical issues, including the pending changes to Scottish legislation expected to commence in June 2017. As part of the legislation changes HMRC will work closely with COPFS as they create the investigation code of practice. COPFS policy officials actively support HMRC to resolve a variety of

criminal justice policy issues which provides clarity for investigators. COPFS are clearly sensitive to partner's objectives and are considered effective contributors to the collaborative environment at the Scottish Crime Campus.

3. *Does the COPFS as presently constituted have the resources and skillsets it needs to carry out its core role effectively? And is it appropriately —future-proofed— for instance to deal with new technologies available to criminals, changes in the overall profile of crime in 21st century Scotland, or withdrawal from the European Union? If not, what additional capacities does the COPFS need?*

It is critical for all partners within the Criminal Justice community to be appropriately resourced regarding new technological opportunities to ensure maximum capability to tackle the ever changing offending behaviours. This however needs to be addressed on the basis of continuing monitoring and resourcing in line with operational need as opposed to fixed event resourcing. Such flexibility would need to be built into any planning to ensure future proofing regarding capability.

4. *How well does the COPFS respond to the needs of victims of crimes and to witnesses (especially vulnerable witnesses) in criminal cases and meet its legal obligations towards them?*

N/A

5. *The Inspectorate of Prosecution in Scotland is the independent, statutory inspectorate for the COPFS. What is your awareness of the existence and role of the IPS and of its effectiveness in carrying out that role? How effective has it been in carrying out its role? Does it appear to have the resources it needs?*

HMRC is not sighted on the existence and role of IPS.

HMRC

19 October 2016