



## Tax Audit and Fight Against Tax Fraud

Tax evasion and tax avoidance strategies are diversifying, becoming more complex and accelerating in a context marked by great freedom and speed in the movement of capital. Tax administrations find themselves with fewer resources available to finance public services essential to their development. This seminar presents the manifestations of this phenomenon, its causes and provides answers to effectively fight against these behaviours.

### PRACTICAL OBJECTIVES

- ✓ **Consolidate** its knowledge in the management of tax fraud and tax audits.
- ✓ **Understand** the phenomenon and the mechanisms of the fight against tax fraud.
- ✓ **Acquire** the methodology and techniques of external tax audit.
- ✓ **Improve** the organisation and performance of tax audits.



#### **TARGET AUDIENCE:**

- **Directors and financial officers of the public sector**
- **Executives of the Ministries of the Economy**
- **Finance and Budget and members of the General Inspectorate of Finance**
- **Executives exercising responsibilities in the tax and treasury services**
- **Auditors and controllers**

**DURATION:** 2 weeks

### SEMINAR TOPICS

- **Management of fiscal indiscipline and tax fraud:** Context and environment of fiscal indiscipline. Risks and behaviours contributing to fiscal indiscipline and strategies to combat them.
- **Control and penalization of tax fraud:** Evolution of risks (economic factors, psychological factors), typology by category of levy, by category of taxpayer, evolution of types of fraud.
- **External tax audit mission of a company:** Planning of an external tax audit and audit techniques. Realisation and programming of an external tax audit. Preparation of the mission: summary financial analysis, accounting analysis of the tax return (method of comparative statements of management accounts and balance sheet, detection of potential indicators of non-compliance or management failure), methods of the survey approach and indirect methods (replenishment of revenue, cash flow, bank expenditure and deposits, etc.), fiscal sanctions.
- **Modernisation of tax audit:** Rationalisation of the organisation in charge of tax audit and its procedures. Implementation of performance-based management, definition of indicators to measure tax compliance and the performance of tax audits. Improved relations between the administration and taxpayers.