

Council Tax Reduction 2020_21 Risk Register

1st November 2017

Negative Risks that offer a threat to Council Tax Reduction and its Aims (Aim - Reduce Level of Risk)

Ref	Risk Description	Key Causes	Key Consequence	Status Open / Closed	Risk Category	Risk Owner	Key Mitigations	Direction of travel	Current Risk Level			Monetary Impact of Risk	Risk Tolerance			Actions to be undertaken (Include dates as appropriate)	Resp. Officer	Escalation			Portfolio Flag	Audit Trail						
									Likelihood	Impact	Risk Rating		Likelihood	Impact	Risk Rating			Date	Escalated to: DRR/CRR	Escalated by:		Date	Date risk identified	Directorate Flag	Date Risk Closed	Closed by:	Amends / Updates Completed Date:	By:
1	Reduction in levels of CTR support to working age households	Decision to reduce spending on CTR for low income households in order to make savings	Council Tax arrears, increased poverty, reputational damage	Open	Communities Financial Reputational	Graham Clapp	Highlight risk and impact throughout Decision Pathway and high quality consultation and engagement process. Variances and risk included within the report of +/- 5%.	➔	1	5	5	4,900				0												
2	Poor quality CTR scheme modelling	Poor quality data/ modelling product/ misuse of modeller	Under estimated costs/savings to scheme and pressure to General Fund/MTFP	Open	Financial	Graham Clapp	Results are sample tested back against real life data. Matched to other yearly results going back to 2013	➔	1	1	1	NK				0												
3	Legal Challenge	Challenge due to not reviewing or changing the scheme in line with legislative requirements and internal good practice	Review/change to CTR scheme is 'illegal' and therefore cannot be amended, or in line with Senior Member/Officer recommendation	Open	Legal Service Provision Communities Financial Reputational	Graham Clapp	This is a well trodden process which is politically sensitive, meaning that there has been a high level of scrutiny before and dating back to 2013. Work with experts in Legal Services and cross reference to other scheme/challenges in other councils.	➔	2	2	4	NK				0												
4	Consultation	Any proposed changes to the scheme do not follow legislative requirements/internal good practice	Consultation has to start again - leaving no time for scheme to change and/or pressure on further parts of the process before report gets to Full Council	Open	Legal Service Provision Communities Financial Reputational	Graham Clapp	This is a well trodden process which is politically sensitive, meaning that there has been a high level of scrutiny before and dating back to 2013. Work with experts in Legal Services and Consultation and cross reference to other scheme/challenges in other councils.	➔	2	2	4	NK				0												
											0					0												

Positive Risks that offer an opportunity to Council Tax Reduction and its Aims (Aim - Increase Level of Risk / Opportunity)

Ref	Risk Description	Key Causes	Key Consequence	Status Open / Closed	Risk Category	Risk Owner	Key Mitigations	Direction of travel	Current Risk Level			Monetary Impact of Risk	Risk Tolerance			Actions to be undertaken (Include dates as appropriate)	Resp. Officer	Escalation			Portfolio Flag	Audit Trail						
									Likelihood	Impact	Risk Rating		Likelihood	Impact	Risk Rating			Date	Escalated to: DRR/CRR	Escalated by:		Date	Date risk identified	Directorate Flag	Date Risk Closed	Closed by:	Amends / Updates Completed Date:	By:
1	Maintain levels of support to working age households	Decision to maintain the same level of spending on CTR	Maintain Council Tax support and maintain collection rates for this cohort and reduce further financial pressures on low income families, especially following welfare reform	Open	Legal Service Provision Communities Financial Reputational	Graham Clapp	NA	➔	3	5	15	4,900				0												
											0					0												