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: Likelihood	Current Risk Level: Impact	Current Risk Level: Risk Rating	Monetary Impact of Risk £k	Risk Tolerance: Likelihood	Risk Tolerance: Impact	Risk Tolerance: Risk Rating	Risk Tolerance: Date	Actions to be undertaken (Include dates as appropriate)	Resp. Officer	Escalation: Escalated to: DRR/CRR	Escalation: Escalated by:	Escalation: Date	Portfolio Flag	Audit Trail: Date risk identified	Audit Trail: Directorate Flag	Audit Trail: Date Risk Closed	Audit Trail: Closed by:	Audit Trail: Amends / Updates Completed Date:	Audit Trail: 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**	5,800			**0**													
2	**Poor quality CTR scheme modelling**	Poor quality data/ modelling product/ missue of modeller	Under estimated costs/savings to scheme and presssue 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 senstive, 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 senstive, 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: Likelihood	Current Risk Level: Impact	Current Risk Level: Risk Rating	Monetary Impact of Risk £k	Risk Tolerance: Likelihood	Risk Tolerance: Impact	Risk Tolerance: Risk Rating	Risk Tolerance: Date	Actions to be undertaken (Include dates as appropriate)	Resp. Officer	Escalation: Escalated to: DRR/CRR	Escalation: Escalated by:	Escalation: Date	Portfolio Flag	Audit Trail: Date risk identified	Audit Trail:	Audit Trail: Date Risk Closed	Audit Trail: Closed by:	Audit Trail: Amends / Updates Completed Date:	Audit Trail: By:
1	**Maintain levels of support to working age households**	Decision to maintain the same level of spending on CTR	Maintain Council Tax Reduction and maintain collection rates for this cohort and reduce further financial pressures on low income families, especially following welfare reform and COVID impacts and withdraw of associated support	Open	Legal Service Provision Communities Financial Reputational	**Graham Clapp**	NA	➡	3	5	**15**	5,800			**0**													
											0				**0**													