

## Council Tax Reduction scheme 2024/25

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

Ref	Risk Description	Key Causes	Key Consequence	Status Open / Closed	Strategic Theme	Risk Category	Risk Owner	Key Mitigations	Direction of travel	Current Risk Level			Monetary Impact of Risk £k	Risk Tolerance			
										Likelihood	Impact	Risk Rating		Likelihood	Impact	Risk Rating	Date
1	<b>Poor quality data/modelling of impact on working age households</b>	Poor quality data/issue with data sources/models	The CTR scheme is less generous than it could have been, thus not minimising impact on low income households or does not achieve the required saving	Open		Legal Service Provision Communities Financial Reputational	<b>Graham Clapp</b>	Modelling checked against current expenditure and caseload level data. Use of NEC's caseload CTR modeller. Use of value ranges to reflect what may happen to the caseload over time	➡	1	3	3	NK			0	
2	<b>Collection rates and associated costs assumed are an over or underestimate</b>	Lack of usable intelligence from other local authorities	As above	Open		Service Provision Communities Financial Reputational	<b>Graham Clapp</b>	Use of a range of feasible collection rates based on other authorities that have already made changes to their CTR schemes	➡	1	3	3	NK			0	
3	<b>The scheme and/or consultation are subject to further legal challenge</b>	Poor quality public consultation, requirements under the Local Government Finance Act 1992 not followed. Response to initial legal challenge is not robust enough.	Potential changes to the scheme are delayed so that they cannot be implemented for 2024/25	Open		Legal Financial Reputational	<b>Graham Clapp</b>	Continued engagement with legal services and communications teams to provide advice on legal and consultation requirements. Re-opening of consultation containing additional information.	➡	3	3	9	NK			0	
4	<b>Proposals are not technically feasible using current software solutions</b>	Novel approaches that have not been accounted for by software suppliers	The working age CTR scheme is not deliverable without expensive changes to software	Open		Service Provision Communities Financial Reputational	<b>Graham Clapp</b>	Engage with suppliers whilst developing options, gather intelligence from other authorities using the same software that have already changed their schemes	➡	1	1	1	NK			0	
												0				0	