

AUDIT COMMITTEE

21 MARCH 2013

REPORT OF CORPORATE DIRECTOR (LIFE OPPORTUNITIES)

A.1 The Local Council Tax Support Scheme - Project Risk Analysis

(Report prepared by Harry Bates)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

An update of the report on the potential risks relating to the project to replace Council Tax Benefit with a Local Council Tax Support Scheme (**LCTS**) from 1 April 2013.

EXECUTIVE SUMMARY / CURRENT POSITION

The project is managed by the benefits managers under guidance from the Essex Finance Officers Association (EFOA). The pan Essex LCTS project created a project risk register that is regularly reviewed at its monthly meetings. The risk rating matrix is shown in **Appendix A**. The risks for the project are categorised under 7 headings as follows

- Timescale
- Legislation
- Governance
- Implementation
- Service Delivery
- Transition
- Finance

At its meeting of 13 December 2012, the Committee considered the latest update in respect of the risks associated with the project with a further update requested at its March 2013 meeting. The latest position is set out within **Appendix A** with all items now falling within the green / low risk threshold.

RECOMMENDATION

That the Committee notes the latest position in respect of the risks associated with the implementation of LCTS schemes across Essex from 1 April 2013.

PART 2 – IMPLICATIONS OF THE DECISION

DELIVERING PRIORITIES

Monitoring and management of the identified risks help to ensure that the LCTSS can be delivered in a timely and cost effective manner.

FINANCE, OTHER RESOURCES AND RISK

Finance and other Resources

That the on-going financial monitoring of the scheme will form part of the Council's usual budget monitoring arrangements in 2013/14 and will form part of the Corporate Budget Monitoring Reports presented to members on a quarterly basis.

Risk

The risks are set out in the body of the report.

LEGAL

The Local Government Finance Bill contains the relevant legislative changes to enable the introduction local Council Tax Support Schemes.

OTHER IMPLICATIONS

Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.

Crime and Disorder / Equality and Diversity / Health Inequalities / Area or Ward affected / Consultation/Public Engagement.

Equality and Diversity

Consideration remains on-going in respect of restricting access to council tax support to those resident in the area as at 1 April 2013.

Consultation

The consultation process finished on 16 September 12 and the results of the consultation was part of the report to the Council on 27 November 2012.

Those claimants that have been affected have also been written to individually detailing the impact of the cancellation of Council Tax Benefit and the introduction of LCTS.

BACKGROUND PAPERS

None

APPENDICES

Appendix A: Project Risk Register