

The key aim of an impact assessment is to ensure that all council policies, plans and strategies support the corporate mission statement

***‘Enabling Luton to be proud, vibrant, ambitious and innovative’***

## **Why do I need to do an Integrated Impact Assessment (IIA)?**

The aim of this impact assessment process is to:

- ensure adherence to the legal duties contained within the Equality Act 2010 and associated public sector duty to analyse the impact of decisions to be undertaken by council
- ensure the council has **due regard** to equality taking a proportionate and timely approach to analysing the impact on citizens
- minimise duplication of initial impact assessments with regards to Environment and Health and maximise consideration of other key council priorities of Inclusion and Community Cohesion
- ensure that the council has been able to consider the social, health, environmental and economic impacts in its decision making in a single document and, where necessary enable the production of a comprehensive action plan to mitigate any potential negative impacts identified

## **When do I need to do an IIA?**

- An IIA must be started at the beginning of any project, policy or strategy, and cannot be finalised until such time as all consultations, as required, are undertaken.
- The impact table will help you to make early consideration of the potential impacts of your proposal and should be used from the point at which preliminary report is taken to Corporate Leadership and Management Team (CLMT) where appropriate. By using this table at your earliest point in the project, potential impacts can be highlighted and it will also be clear whether you need to carry out a full IIA.
- If you complete this table and all impacts identified are neutral, eg there is no noticeable impact on characteristics and priorities listed and you are fully confident of this, please contact the Social Justice Unit (SJU) by email setting out how you have reached this judgement as it is unlikely you will need to carry out a full IIA.
- An IIA must at all times identify those who will be affected by the decision, policy or strategy.
- At a time of economic austerity IIA authors are minded to consider the whole range of decisions, both locally and nationally when analysing the impact on citizens.
- Your first early draft is to be sent to the SJU for comments and guidance
- Once consultation has ended, the IIA must be updated with results of the consultation and returned to executive, where required, for further consideration and approval – at this stage it will be signed off as completed by the SJU.

**If you need further guidance please contact the SJU. Please see links at the end of this document to key Corporate and Partnership documents that may help you complete this IIA.**

# Integrated Impact Assessment Form (IIA)

<b>Proposal title:</b>	Council Tax Base
<b>Lead officer name:</b>	Clive Jones
<b>Date of IIA:</b>	12/10/2020

<b>Date updated after consultation:</b>	
<b>Early draft seen by:</b> (Please send an early draft of your IIA to the SJU to ensure all impacts are being considered at the appropriate time)	Maureen Drummond, Interim Equalities Manager, 12 October 2020

<b>Finalised IIA signed and seen by SJU :</b>	
<b>Name:</b>	Maureen Drummond, Interim Equalities Manager
<b>Date</b>	

<b>Names of all other contributors and stakeholders involved in the preparing of this proposal who have been consulted with and agreed this assessment:</b> (Please note the IIA must not be carried out by one person)	Clive Jones Head of Revenues and Benefits Julie Durn Local Taxation and CTR Manager
<b>If there is any potential impact on staffing please include the name/s of the trade union representative/s involved in the preparation of this assessment or any supporting evidence of request to participate:</b>	

### Proposal outline

Information supporting the proposal (**who, what, where, how, why**). Breakdown of present users by ethnicity, age, sex, disability, religion/belief, sexual orientation (if recorded). Show areas in the town with the biggest and lowest needs. Greater emphasis is required at the start of the IIA on the service, how it is delivered now and how the new service will be delivered.

The council is required to determine the tax base for the next financial year by 31st January. The resources available to the council are changing with the introduction of the Local Government Finance Bill 2012, which introduces Council Tax Reduction and Local Retention of Business Rates schemes. The council's resources at the highest level consist of the Council Tax (base – Council Tax Reduction), Retained Business Rates, Business Rate Top-up and Revenue Support Grant. The tax base enables the council tax to be calculated from the council's budget. The aggregation of unitary tax bases in Bedfordshire also serves to distribute the police and fire authority precepts amongst the respective authorities.

The outcome of the changes mean that in 2013/2014 Luton lost an estimated £2.8M due to the impact of Council Tax Reduction Central Government funding changes.

Since 2013/14 the Revenue Support Grant has continued to reduce year on year.

This impact assessment will consider what this means in relation to the community.

# Integrated Impact Assessment Form (IIA)

## Impact table

The purpose of this table is to consider the potential impact of your proposal against the Equality Act 2010 'protected characteristics' and the council's social, environmental and economic priorities.

Once you have completed this process you should have a clearer picture of any potential significant impacts<sup>1</sup>, **positive**, **negative** or **neutral**, on the community and/or staff as a result of your proposal. The rest of the questions on this form will help you clarify impacts and identify an appropriate action plan.

Protected groups	Citizens/community			Staff (for HR related issues)		
	Positive	Negative	Neutral	Positive	Negative	Neutral
Race		X				
Sex		X				
Disability		X				
Sexual orientation		X				
Age		X				
Religion/belief		X				
Gender reassignment		X				
Pregnancy/maternity		X				
Marriage/civil partnership (HR issues only)		X				
Care responsibilities <sup>2</sup> (HR issues only)		X				
Social and health <sup>3</sup>						
Impact on community cohesion		X				
Impact on tackling poverty		X				
Impact on health and wellbeing		X				
Environment						
Impact on the quality of the natural and built environment			X			
Impact on the low carbon agenda			X			
Impact on the waste hierarchy			X			
Economic/business						
Impact on Luton’s economy and/or businesses		X				
Impact on jobs		X				
Impact on skills		X				

<sup>1</sup> "Significant impact" means that the proposal is likely to have a noticeable effect on specific section(s) of the community greater than on the general community at large.

<sup>2</sup> This is a Luton specific priority added to the nine protected characteristics covered under the Equality Act 2010 and takes into account discrimination by association.

<sup>3</sup> Full definitions can be found in section 3

Please answer the following questions:

<b>1. Research and consultation</b>
1.1. Have you made use of existing recent research, evidence and/or consultation to inform your proposal? Please insert links to documents as appropriate.
<a href="#">Click here for local demographics and information</a>
<a href="http://www.communities.gov.uk/localgovernment/localgovernmentfinance/lgfinancebill/">http://www.communities.gov.uk/localgovernment/localgovernmentfinance/lgfinancebill/</a>
1.2. Have you carried out any specific consultation with people likely to be affected by the proposal? (if yes, please insert details, links to documents as appropriate).
<b>Guidance notes:</b> if you have not yet undertaken any consultation you may wish to speak to the Consultation team first as a lack of sufficient consultation could place the council at risk of legal challenge.
<a href="#">Click here for the council Consultation Portal</a>
Consultation is underway on proposed changes to Council Tax Reduction and is due to close on the 2 <sup>nd</sup> November 2020.
1.3. Have you carried out any specific consultation with citizens likely to be affected by the proposal? If yes, please insert details, links to documents, as appropriate above. Please show clearly who you consulted with, when you consulted and the outcomes from the consultation. Mitigations from consultation should be clearly shown in action plan at end of the document.
<a href="#">For advice and support from Consultation team click here</a>
Consultation is underway on proposed changes to Council Tax Reduction and is due to close on the 2 <sup>nd</sup> November 2020.

<b>2. Impacts identified</b>
2.1. Where you have identified a <b>positive</b> impact, for <b>communities or staff</b> , please outline how these can be enhanced and maintained <b>against each group identified</b> . Specific actions to be detailed in action plan below.
<b>Guidance notes:</b> by positive impact we mean, is there likely to be a noticeable improvement experienced by people sharing a characteristic?
None
2.2. Where you have identified a <b>negative</b> impact please explain the nature of this impact and why you feel the proposal may be negative. Outline what the consequences will be <b>against each group identified</b> . You will need to identify whether mitigation is available, what it is and how it could be implemented. Specific actions to be detailed in action plan below.
<b>Guidance notes:</b> by negative impact we mean is there likely to be a noticeable detrimental effect on people sharing a characteristic?
<p>The negative outcome is the loss of revenue to the Council and thereby the actions the Council must take in order to have balanced budgets in the coming years. The loss of such revenue and the local grant being % less is having a profound impact on the way the services are provided, or indeed not provided.</p> <p>As the IIA shows above those most affected by the economic situation and welfare reform is people with disabilities, but Policy In Practice data has also shown clearly that people in work and lone parents are also disproportionately affected.</p> <p>People entitled to housing benefit and council tax reduction due to welfare reforms and local budget restrictions will receive less funding support.</p> <p>The Council is having to look at all areas of service provision, particularly those deemed as discretionary rather than mandatory, staffing levels across the whole Council and whether the Council is the best person to provide the services direct. Since 2010 the Council has saved over £80M from its budgets due to cutting of revenue from Central Government and changes made by Central Government on the Councils ability to collect local taxes. This latest changes to local taxation must also be seen in the wider longer term cuts to local government funding since 2010 which is an accumulative impact on the ability of the Council to provide local services</p>
2.3. Where you have identified a <b>neutral*</b> impact for any group, please explain why you have made this judgement. You need to be confident that you have provided a sufficient explanation to justify this judgement.
<b>Guidance notes:</b> by neutral impact we mean that there will be no noticeable impact on people sharing a characteristic.

## Integrated Impact Assessment Form (IIA)

There is no evidence to suggest that the proposals will have a noticeable impact, either positive or negative, on the protected characteristics.

## 3. Social and health impacts

3.1. If you have identified an impact on community cohesion<sup>4</sup>, tackling poverty<sup>5</sup> or health and wellbeing<sup>6</sup>, please describe here what this may be and who or where you believe could be affected, **Please also ensure that you consider any possible impacts on looked after children.**

**Guidance notes:** please use this section to describe the social and health impacts and detail any specific actions or mitigations in the action plan below.

[For advice and support from the Social Justice Unit click here](#)

[For advice and support from the Public Health team click here](#)

As the IIA shows above those most affected by the economic situation and welfare reform is people with disabilities, but Policy In Practice data has also shown clearly that people in work and lone parents are also disproportionately affected. Financial difficulties/hardship can have a profound impact on people's mental health and emotional wellbeing; therefore, the choices put to the public have to consider the outcome for such families/individuals.

As per previous IIAs undertaken to look at national led austerity measures i.e. Welfare Reform and Council Tax Benefit changes, the following impacts would be similar in relation loss of grant to the Council and the ability to support social outcomes for citizens. The council is trying to mitigate the impact of these changes by helping residents claim their full entitlement to benefits.

Therefore, any further loss to income to the Council seriously affects the way it can not only support the most vulnerable but also continue to ensure continued social inclusion of these groups.

<sup>4</sup> is the proposal likely to have a noticeable effect on relations within and between specific section(s) of the community, neighbourhoods or areas.

<sup>5</sup> is the proposal likely to have a noticeable effect on households that are vulnerable to exclusion, eg due to poverty, low income and/or in areas of high deprivation

<sup>6</sup> Is the proposal likely to have a positive or negative impact on health inequalities, the physical or mental health and wellbeing of an individual or group, or on access to health and wellbeing services?



## 4. Environment impacts

4.1. If you have identified any impacts related to the built and natural environment<sup>7</sup>, low carbon<sup>8</sup> and waste minimisation please describe here what this may be and who or where you believe could be affected

[For advice and support from the Strategy and Sustainability team click here](#)

N/A

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<sup>7</sup> Is the proposal likely to Impact on the built and natural environment covers issues such as heritage, parks and open space, cleanliness, design, biodiversity and pollution?

<sup>8</sup> Is the proposal likely to impact on low carbon includes issues such as use of energy, fuel and transport.

## 5. Economic impacts

5.1. If you have identified any impacts related to Luton's economy and businesses<sup>9</sup>, creating jobs<sup>10</sup> or improving skill levels<sup>11</sup>, please describe here what this may be and who or where you believe could be affected

**Guidance notes:** please use this section to describe the social impacts and detail any specific actions or mitigations in the action plan below. Please detail all actions that will be taken to enhance and maintain positive impacts and to mitigate any negative impacts relating to this proposal in the table below.

[For advice and support on Economic Development click here](#)

The impact of raising council tax places more financial demand on the employees of the community and in turn on local businesses to put up wages to support their employees. This may result in increased prices or businesses struggling to maintain profit margins.

<sup>9</sup> Is the proposal likely to impact on Luton's economy and businesses for example by creating an opportunity to trade with the council, support new business opportunities?

<sup>10</sup> Is the proposal likely to impact on the creation of new jobs in the local economy? This will also link to health and well-being and the reduction of poverty in the social box.

<sup>11</sup> There are significant skills gaps in Luton's economy. Is the proposal likely to create opportunities for up skilling the workforce or to create apprenticeships?

# Integrated Impact Assessment Form (IIA)

## Impact enhancement and mitigation

Please detail all actions that will be taken to enhance and maintain positive impacts and to mitigate any negative impacts relating to this proposal in the table below:

Action	Deadline	Responsible officer	Intended outcome	Date completed / ongoing
Council tax base approved	7 <sup>th</sup> December 2020	Clive Jones	Council Tax Base approved by Executive	7th December 2020

A review of the action plan will be prompted six months after the date of completion of this IIA.

## Key contacts

Name	Position
Clive Jones	Head of Revenues & Benefits

## Next steps

- All executive reports, where relevant, must have an IIA attached
- All report authors must complete the IIA section of executive reports (equalities, cohesion, inclusion, health, economic, business and environment)
- All reports are to be forwarded to the SJU, Legal Department, Public Health and Strategy and Sustainability Unit for sign off in time for executive deadline
- On the rare occasion that the SJU are unable to sign off the report, eg recommendations are in breach of legislation, a statement will be submitted by Social Justice Unit manager or Equality and Diversity Policy manager

Completed and signed IIA's will be published on the internet once the democratic process is complete

## Useful documents

- [Corporate plan](#)
- [Equality charter](#)
- [Social Justice framework](#)
- [Joint Strategic Needs Assessment \(JSNA\)](#)