

London Borough of Camden Annual Governance Statement 2023/24



1. Executive Summary

- 1.1 Camden Council is committed to achieving the ambitions set out within the strategic visions of [We Make Camden and The Way We Work](#).
- 1.2 To achieve these ambitions, the Council recognises that it must have a solid foundation of good governance in place to ensure that it is taking appropriate action, in a timely, inclusive, open and accountable manner, to ultimately deliver improved outcomes for residents.
- 1.3 In line with the requirements of the Accounts and Audit Regulations (2015), the Council is required to conduct a review, at least once a year, on the effectiveness of its systems of internal control and include an Annual Governance Statement (AGS) within its Statement of Accounts. The AGS provides an opportunity for the Council to undertake a self-assessment and to examine its governance framework to assure itself and key stakeholders that these arrangements are both effective and robust.
- 1.4 In accordance with best practice guidance, the self-assessment and annual governance review process has been undertaken in an open and honest manner and considered the Council's performance across all its activities. In summary, the wider context of this AGS indicates that the adequacy and effectiveness of the overall governance arrangements is adequate.
- 1.5 A key element of the annual governance review process is to identify any significant internal control issues. The Council has adopted the approach recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA), which specifies criteria that would make an issue significant. (see paragraph 6.1 below)..
- 1.6 The AGS concludes that the Council had effective governance arrangements in place for the 2023/24 year. No significant governance issues were identified during 2023/24 that met the criteria as defined by CIPFA. However, the following general issues have been highlighted and, in line with good governance arrangements, will be monitored during the year ahead:
 - 1) Delivering Council services in line with the community priorities of We Make Camden;
 - 2) Develop and implement an Outcomes and Assurance Framework, aligned to We Make Camden;
 - 3) Continue to improve the Council's focus on residents and citizens through the better use of customer data;
 - 4) Develop and deliver on the next iteration of the Council's Medium Term Financial Strategy;
 - 5) Continue to assess the Council's financial position and update medium-term financial assumptions regarding resources and investment needs in light of the pandemic;
 - 6) Continue to work with London Councils as part of any future Fair Funding Reviews;
 - 7) Develop and deliver of the next iteration of the Council's General Fund Capital Strategy;
 - 8) Develop a refreshed financial strategy for the Housing Revenue Account; and
 - 9) To continue to monitor the delivery of the Community Investment Programme and manage associated risks.

Part A – London Borough of Camden Annual Governance Statement for 2022/23

- 1.7 The Council proposes over the coming year to take steps to address the above matters to further enhance its governance arrangements, and an action plan has been included in Section 6 Significant Governance Issues below. We are satisfied that these steps will address the need for further enhancements that were identified in our review of effectiveness and we will monitor the implementation and operation as part of our next annual review.

Signed by:

Leader

Date

Signed by:

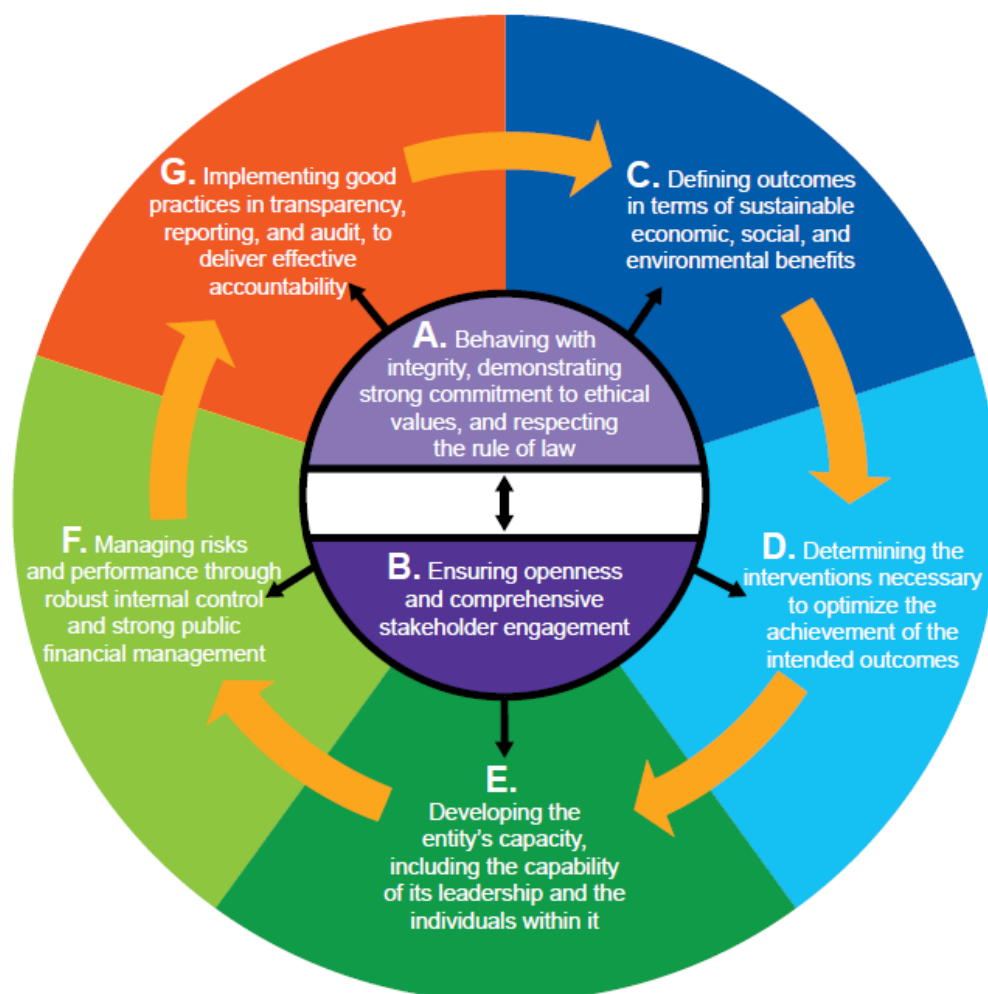
Chief Executive

Date

2. Introduction

- 2.1 The *'Delivering Good Governance in Local Government Framework'*, published by the Chartered Institute of Public Finance and Accountancy (CIPFA), in association with the Society of Local Authority Chief Executives and Senior Managers (SOLACE), sets the standard for local authority governance in the United Kingdom.
- 2.2 The framework is designed to help local authorities develop and implement high standards of governance, to ensure that:
- resources are directed in accordance with agreed policy and priorities;
 - there is sound and inclusive decision-making; and
 - there is accountability for the use of resources to achieve desired outcomes for residents and communities.
- 2.3 The Framework sets out seven core principles, as illustrated in **Figure 1** below, that underpin good governance in the public sector.

Figure 1 – Delivering Good Governance Core Principles



2.4 This statement demonstrates how the Council's governance arrangements deliver to these seven principles in practice.

2.5 The AGS has been structured to provide an update against the following areas:

- **Section 3: Camden's Governance Framework** – provides an overview of how the Council's core governance framework is comprised and includes the Council's scope of responsibility;
- **Section 4: Key elements of the Council's governance arrangements for 2022/23** – provides a summary of the key elements and highlights of the Council's governance arrangements for the year ending 31 March 2023;
- **Section 5: Review of Effectiveness** – details the process followed in conducting a review of the effectiveness of the Council's governance framework, including the Head of Internal Audit's annual opinion; and
- **Section 6: Significant Governance Issues** – provides a summary of any significant and/or general governance issues that have been highlighted and will be monitored during the year ahead.

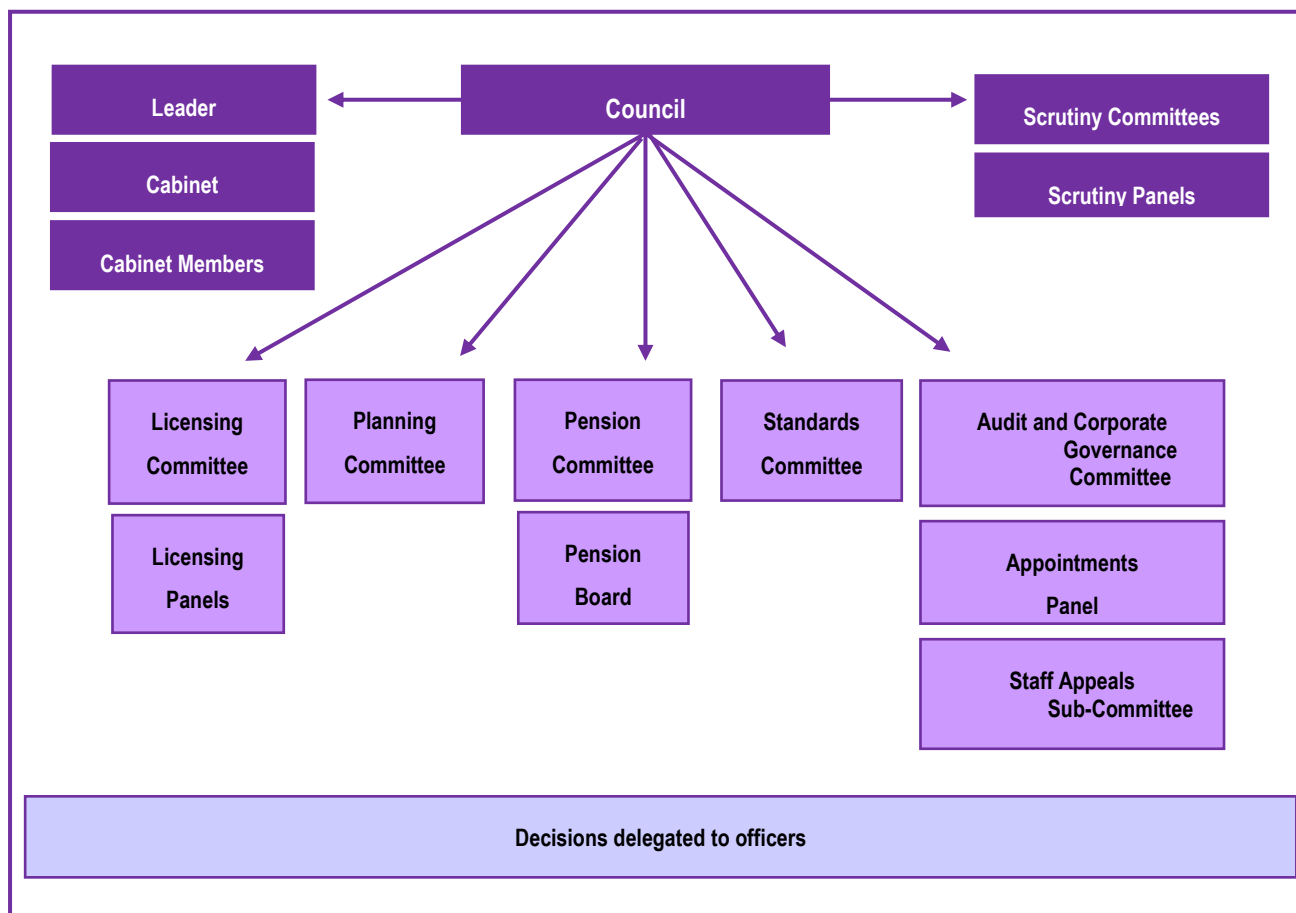
2.6 **Part B** summarises governance arrangements that are largely consistent from year to year. The appendix details standard elements of the Council's

governance arrangements and how the Council has applied the principles of good governance as set out within the CIPFA/SOLACE ‘*Delivering Good Governance in Local Government*’ framework.

3. Camden’s Governance Framework

- 3.1 The Council is responsible for ensuring that it acts in accordance with the law and is **accountable** to its residents and communities for how public money is safeguarded, properly accounted for, and used in a way that represents value for money. Additionally, the Council has a duty under the Local Government Act 2003 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 3.2 In discharging these responsibilities, the Council is responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions, which includes arrangements for a robust system of internal control and the effective management of risk. To this end, the Council has established a corporate governance framework, which is consistent with the principles of the CIPFA/SOLACE framework *Delivering Good Governance in Local Government*.
- 3.3 The Council expects the highest conduct and behaviour from all of its Members and officers. The Council’s core governance framework is comprised of a wide range of systems, policies and procedures, and is underpinned by its corporate values, ethos and strategic objectives. Council policy and decision-making processes are managed and controlled within a well-established framework, as illustrated in **figure 2** below.

Figure 2 – Camden Decision-making Framework



Part A – London Borough of Camden Annual Governance Statement for 2022/23

- 3.4 A key feature of the Council's governance framework is the Council's written [Constitution](#), which sets out in detail the framework in which the Council operates. It defines and documents the roles and responsibilities of the executive, non-executive, scrutiny and chief officer functions, and sets out procedures for joint arrangements and responsibilities for partnership arrangements. It also sets out how decisions are made and the procedures to be followed to ensure efficiency, transparency and accountability.
- 3.5 Another significant and integral aspect of the Council's governance framework is its system of internal control, which is designed in accordance with the Council's key rules and procedures, including the Constitution, Code of Conduct, and Financial Scheme of Delegation. The system of internal control is intended to identify and prioritise the risks that threaten the achievement of the Council's strategic aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control cannot eliminate all risk of failure, and is designed to provide reasonable, and not absolute, assurance on the effectiveness of the controls and processes in place to mitigate key risks.
- 3.6 The Council regularly reviews the effectiveness of its governance framework throughout the year, to streamline and improve its processes and ensure that these arrangements remain effective both now and into the future. This process is informed by senior leadership and management, corporate oversight functions (including statutory officers), Internal Audit, External Audit, and other review agencies.
- 3.7 Part B sets out in more detail the core and integral aspects of the Council's governance framework, that generally remain consistent from year-to-year and demonstrates how these align to the seven principles of the CIPFA/SOLACE framework in practice.

4. Key elements of the Council's Governance Framework for 2023/24

- 4.1 This section of the statement provides a summary of the highlights of the Council's governance for the year ending 31 March 2024 (and up to the date of approval of the Statement of Accounts). It also demonstrates how and where the Council's governance framework has been adapted to reflect *changing* circumstances and to ensure that the Council continued to deliver and achieve the desired outcomes for Camden residents and communities. Actions taken to address the issues identified within the 2023/24 Annual Governance Statement are also included in the text below.

Key Roles and Subsidiaries

- 4.2 In addition to the governance arrangements listed above and as outlined in **Part B**, the following key roles are also in place and are key elements of the Council's governance framework:

The Head of Paid Service

- 4.3 The Chief Executive is the Council's Head of Paid Service. All reports presented to Committee for decision making require the legal, financial, and staffing implications to be explicitly detailed. The Council's Head of Paid Service, the Chief Financial Officer with statutory responsibility under Section 151 of the

Part A – London Borough of Camden Annual Governance Statement for 2022/23

Local Government Act 1972, and the Monitoring Officer (Borough Solicitor), or their representatives, consider these reports, along with their implications.

Role of the Chief Financial Officer

- 4.4 The Executive Director Corporate Services (Chief Financial Officer in accordance with Section 151 of the Local Government Act 1972) was the Council's most senior executive role charged with leading and directing financial operations and strategy for 2023/24. In his role as Chief Financial Officer, he is responsible for:
- Ensuring lawfulness and financial prudence of decision-making;
 - Reporting to full Council and the Council's external auditor if he considers that any proposal, decision or course of action will involve incurring unlawful expenditure, or is unlawful and is likely to cause a loss or deficiency, or if the Council is about to enter an item of account unlawfully; and
 - Providing advice on the scope of powers and authority to take decisions, probity and budget policy framework issues, and preventing maladministration and financial impropriety.

Role of the Monitoring Officer

- 4.5 There are effective arrangements for the discharge of the Monitoring Officer function, which is carried out by the Borough Solicitor. The Borough Solicitor attends Camden Management Team (CMT) and has direct access to both the Chief Executive and the Section 151 Officer, with both of whom he has regular, programmed one-to-ones. In particular, he has access to all decision making and all decision reports must contain comment from either himself or one of his legal team. He leads a substantial legal team and has the budget to take specialist external legal advice when necessary. He has appointed a deputy, being the Head of Legal Services and Deputy Monitoring Officer, who provides cover for this role when he is unavailable.

Role of the Audit and Corporate Governance Committee

- 4.6 The Council's Audit and Corporate Governance Committee has responsibility for non-executive functions other than planning, licensing, pensions and standards. It meets approximately five times a year and receives reports on the regulatory framework as follows:
- Annual Governance Statement (annual);
 - Statement of accounts and external auditor's opinion (annual);
 - External audit plan (annual);
 - Internal audit plan (annual);
 - Internal audit update (bi-annual);
 - Principal risks (bi-annual);
 - Counter-fraud (bi-annual); and
 - Treasury management (bi-annual).
- 4.7 The Committee may also consider additional reports on any of those functions should it consider it necessary to provide the assurance sought. Additionally, it has responsibility for the Council's non-executive corporate governance functions, most notably management of the Constitution.

Part A – London Borough of Camden Annual Governance Statement for 2022/23

- 4.8 The Committee also undertakes self-assessment on its overall effectiveness by completing surveys designed around the nine good practice principles set out within the CIPFA Audit Committee Guidance (2018).
- 4.9 The Council has also continued to subscribe to the CIPFA Better Governance Forum. This has ensured that Members and officers have access to the latest information and guidance.

Role of Scrutiny

- 4.10 The Council has five scrutiny committees to scrutinise the various functions of the Council and decisions made by the Cabinet, Cabinet Members, and Chief Officers. Scrutiny Committees each meet up to seven times a year and in addition, the chairs of the five scrutiny committees meet collectively, as the Joint Chairs of Scrutiny Committee, to co-ordinate scrutiny work collectively. The scrutiny committees can, and often do, operate scrutiny panels to look at specific matters in a task-and-finish style approach. Camden is also one of the five boroughs participating in the North Central London Joint Health Overview and Scrutiny Committee.
- 4.11 Each scrutiny committee regularly meets with relevant members of the Cabinet to discuss areas in their portfolios, and the Leader of the Council attends the Joint Chairs of Scrutiny Committee on an annual basis. Scrutiny committee meetings are scheduled in such a way as to be able to comment on Cabinet reports prior to decision, allowing for relevant input through an early consideration of the draft proposals or when they have been finalised. In addition, there is a procedure for executive decisions to be called-in for discussion at scrutiny committee meetings.

5. Review of Effectiveness

- 5.1 Camden's Corporate Management Team (CMT) is responsible for putting in place adequate governance arrangements and effective systems of internal control. The Council uses several ways to review and assess the effectiveness of governance arrangements, as set out below.
- 5.2 The Council undertakes a review of the effectiveness of its governance framework in accordance with best practice advice, as published by CIPFA/SOLACE¹, in meeting the requirements of the Accounts and Audit Regulations (2015). This incorporates the independent findings from both the External Auditor and Internal Audit, as well as annual I self-assessments conducted by each Executive Directorate.
- 5.3 The self-assessment takes account of the methods employed by the Council in providing assurance on the governance framework. Information used includes:
- Local Management Information Systems;
 - Interim External Audit outcomes;
 - Internal Audit outcomes;
 - Scrutiny arrangements;
 - Audit and Corporate Governance committee reports;
 - Reports from inspectorates;

¹ The Chartered Institute of Public Finance and Accountancy (CIPFA) and Society of Local Authority Chief Executives (SOLACE) collaboration

Part A – London Borough of Camden Annual Governance Statement for 2022/23

- Performance information;
- Risk management arrangements; and
- Information governance arrangements

External Audit

- 5.4 Camden, like many local authorities, has experienced significant delays with the audit of accounts over the past 4 years. In response to the national issue of outstanding audits, the government has acted – setting out as a three-stage process to address the backlog, with those stages being 1) Reset, 2) Recovery and 3) Reform. The immediate focus has been on incorporating backstop dates in regulation, by which point councils must report accounts, with disclaimed or modified audit opinions where audits are incomplete.
- 5.5 The government has laid before Parliament the amendments to the Accounts and Audit Regulations 2015 that implement the revised proposals for backstop dates in relation to outstanding audits via the Accounts and Audit (Amendment) Regulations 2024, which came into force on 30th September 2024 ('the Amending Regulations').
- 5.6 For financial statements up to and including the financial year 2022-23 the statutory backstop deadline by which accounts have to be reported is 13th December 2024. The Financial Reporting Council (FRC) has clarified that local authorities should not be adversely judged for receiving such opinions, as they reflect a statutory limitation of scope rather than any fault of the authority.
- 5.7 The audits of Camden's 2019-20, 2020-21, and 2021-22 financial statements have been signed off with unqualified (clean) opinions. Due to Forvis Mazars having insufficient time to complete the 2022-23 audit before the statutory backstop deadline the 2022-23 statements received a disclaimed opinion. This is not a reflection of the performance or financial position of the Council, and there are no concerns around Camden's financial resilience or sustainability.
- 5.8 While the accounts for 2022-23 will receive a disclaimed opinion, the Council has shown substantial improvements in the closure process, which have contributed positively to the preparation of the 2022-23 accounts. The 2021-22 accounts were reported as being of high quality by the external auditor, and the accounts for 2022-23, 2023-24 and onwards will maintain the same level of quality assurance.
- 5.9 In producing the accounts, as was the case with 2021-22, strong checks are now in place as part of the closure process. These checks include internal consistency checks, quality assurance review, and third-party review by consultants, prior to senior officer review. All audit disclosure adjustments identified as part of the 2021-22 external audit have been incorporated into the 2022-23 financial statements, and control recommendations acted upon.
- 5.10 Forvis Mazars' 2022-23 external audit report highlights the Council's significant progress in financial closure and accounts preparation. The report states that 2021-22 draft accounts, were of good quality, with prompt provision of supporting documents. External auditors have concluded that they are satisfied that their recommendations to address timeliness and accuracy of reporting had been met. During the audit of 2021-22 (the most recent complete audit) no significant deficiencies in internal control were identified.
- 5.11 Forvis Mazars have issued their Audit Strategy for the 2023-24 financial statements for the pension fund and the main accounts. In their External Audit

Part A – London Borough of Camden Annual Governance Statement for 2022/23

Strategy for the 2023/24 accounts Forvis Mazars have stated that they again expect to issue a disclaimed opinion on the council's main accounts due to having insufficient time to conduct a full external audit as a result of the backstop deadlines.

- 5.12 The Council remains committed to collaborating with Forvis Mazars to achieve an unqualified opinion in future audits.

Internal Audit

- 5.13 Internal Audit delivers a planned programme of work based on an annual assessment of the key risks facing the Council. Internal Audit also provide advice and guidance on risk and control issues within individual systems. The 2023/24 Internal Audit plan was drawn up to address key risks facing for the Council. The 2023/24 plan was directed towards the key risk areas as identified within the Principal Risk Report.
- 5.14 The effectiveness of the Council's risk management framework is regularly reviewed through benchmarking against other authorities, industry standards and best practice. This has resulted in continuous improvement to the Council's risk management framework. In 2023/24, risk management oversight by the Audit and Corporate Governance Committee continued to be strengthened by the presentation of deep dives on individual principal risks.
- 5.15 The 2023/24 Internal Audit plan was drafted from a number of other sources including an Internal Audit risk assessment, audit plans of other local authorities, intelligence from previous audits, and CIPFA good governance guidelines. An annual assurance map is also produced to demonstrate how internal audit resources provide assurance on the actions to mitigate the Council's principal risks.
- 5.16 The outcomes of internal audit activity are included 2023-24 Internal Audit Annual Report. In addition to the outcomes of the 2023-24 audit plan, in reaching the Head of Internal Audit's opinion, the following governance arrangements were also considered:
- The Council's risk awareness and risk culture had further matured in 2023-24. Risk deep dives have been presented to Committee. There was also a continued awareness of principal risks and a good level of implementation of actions designed to mitigate principal risks;
 - There was a willingness on the part of management to proactively seek Internal Audit advice in relation to risk and control design outside of delivery of the audit plan. This was evidenced by the large number of reviews the senior leadership and service management have requested outside of the 2023-24 audit plan;
 - The HIA opinion is also informed by the wider sources of assurance as listed within the governance self-assessment which will support the annual governance statement.
- 5.17 The implementation of audit recommendations were tracked and monitored by Internal Audit using an open recommendation tracker. Audit recommendations made in 2023/24 were scheduled for follow up to ensure that management action has been implemented within agreed timescales. This will provide senior management and the Audit and Corporate Governance Committee with a direction of travel in the internal control environment across the Council and will identify areas where further improvement is required.

Part A – London Borough of Camden Annual Governance Statement for 2022/23

- 5.18 The wider context of this AGS indicates that the adequacy and effectiveness of the overall governance arrangements is adequate. The Public Sector Internal Audit Standards (PSIAS) also requires that the Head of Internal Audit (HIA) provides an annual audit opinion that can be used by the organisation to inform its governance statement.
- 5.19 Regarding, the annual opinion of the Head of Internal Audit (HIA), the HIA is satisfied that the work undertaken by the audit function during 2023/24 has enabled the HIA to form a reasonable conclusion on the Council's control framework, risk management and governance arrangements. For the year ended 31 March 2024, the HIA has provided a '**Moderate assurance**' opinion; indicating that the adequacy and effectiveness of the overall arrangements for the Council's systems of internal control, risk management and governance are adequate, with some improvement required. Weaknesses identified during individual audits and investigations are not significant, in aggregate, to the system of internal control. Although some high risk rated recommendations were made in individual audit reviews, these were broadly isolated to specific systems or processes. None of the individual audit reviews had an overall classification of critical risk. A detailed Head of Internal Audit opinion was provided in the Council's 2023/24 Internal Audit Annual Report presented to the Audit and Corporate Governance Committee in June 2024.

Management Self Assessment

- 5.20 In accordance with section 5 of the CIPFA/SOLACE 'Delivering Good Governance in Local Government 2016 (guidance notes)', a comprehensive self-assessment, largely detailing stable governance arrangements, was completed in previous years and is updated periodically. The self-assessment provides a useful indicator of the Council's effectiveness in applying principles of good governance in practice. The self-assessment also allows authorities to assess how their processes and documentation meet the criteria suggested in the CIPFA/SOLACE framework.
- 5.21 In addition to the self-assessment referred to above, as part of the AGS production process, each directorate is asked to complete an annual self-assessment. This directorate level self-assessment presents the Directorate's view of its governance arrangements. Directorate self-assessments serve a dual purpose, in that they provided assurance surrounding the governance arrangements in place for 2023/24, and also provided an opportunity for senior management to reflect on good governance requirements.
- 5.22 In 2023/24, the Council's directorates (Children and Learning, Adults and Health, Supporting Communities, and Corporate Services) completed self-assessments to evaluate governance arrangements and identify significant changes and areas for improvement. Key changes include:
- The division of the Supporting People directorate into two new directorates: Children and Learning, and Adults and Health.
 - The Supporting Communities directorate established the Housing Safety and Regulatory Board to oversee compliance with updated consumer regulatory standards from the Regulator for Social Housing (RSH), monitor progress on Tenant Satisfaction Measures, and track key housing performance indicators, including damp and mould issues. The Damp and Mould Project Board set up in 2022-23 was integrated into this board.

Part A – London Borough of Camden Annual Governance Statement for 2022/23

- The Regis Road Steering Group, set up following the Cabinet’s November 2022 decision on a regeneration strategy, is driving the implementation of regeneration in that area.
- The Community Wealth Fund Formation Board was established in September to steer the development of the fund, ensuring alignment with its mission and objectives while coordinating efforts across council directorates.

The Corporate Services Directorate did not report any significant governance changes. No directorates reported any significant governance issues, based on CIPFA criteria.

- 5.23 The Supporting Communities Directorate did report an emerging risk, with a provisional £11.49m General Fund overspend in 2023/24, driven primarily by the rising costs of temporary accommodation (TA) – an issue impacting boroughs nationwide – alongside the cost-of-living crisis and high inflation affecting utilities, repairs, and maintenance costs. In response to this risk, the Executive Director initiated financial “deep dives” across divisions and is developing plans to address the overspend, with a focus on the Homelessness Service. A TA Action Plan has been created, and a TA Group will oversee improvements. Additionally, a Resources Oversight Panel will review TA spending on 9th December 2024 and its recommendations will be taken forward by the TA Task Group.

6. Significant Governance Issues

- 6.1 A key element of the annual governance review process is to identify any significant internal control issues. The Council has adopted the approach recommended by the CIPFA, which has identified what may be considered generally as a significant issue. These include:
- The issue has seriously prejudiced or prevented achievement of a principal objective;
 - The issue has resulted in a need to seek additional funding to allow it to be resolved;
 - The issue has resulted in significant diversion of resources from another aspect of the business;
 - The issue has led to a material impact on the accounts;
 - The Audit Committee, or equivalent, has advised that it should be considered significant for this purpose, or
 - The Head of Internal Audit has reported on it as significant in the annual opinion on the internal control environment.
- 6.2 The significant governance issue raised by the External Auditor on the 2020/21 Audit Completion Report has been recorded and all recommendations have demonstrably been implemented, those being:

Part A – London Borough of Camden Annual Governance Statement for 2022/23

Ref	Governance Area	Responsible Officer	Target Date	Implementation update
1.	<p>Addressing Internal Control recommendations</p> <p>These include: Addressing the segregation of duties on posting and approving journals. Ensuring proper procedures in place for review and reconciliation of debtor and creditor balances Reviewing the Council's approach for asset valuations Ensuring regular rent reviews on commercial lease properties</p>	Director of Finance	February 2022	<p>System controls put in place to ensure segregation of duties</p> <p>Review of balances within financial statements with segregation of duties between preparer of balances and reviewers to support quality assurance review</p> <p>5-year programme of property valuation prepared, and procedures documented.</p> <p>5-year cycle on rent reviews in place.</p>
2.	<p>Quality Control for Statement of Accounts</p> <p>To implement a robust quality control procedure for its draft accounts.</p>	Director of Finance	2021/22 draft accounts production	<p>Increased resource within the Financial Reporting function including quality control review processes for draft statements and working papers.</p> <p>Forvis Mazars' 2022-23 external audit report the 2021-22 draft accounts, submitted on April 8, 2024, were of good quality. External auditors have concluded that they are satisfied that this recommendation has been met.</p>
3.	<p>Improving responsiveness to audit queries</p>	Director of Finance	Apr-Sept 2024	Forvis Mazars' 2022-23 external audit report the 2021-22 draft accounts,

Part A – London Borough of Camden Annual Governance Statement for 2022/23

Ref	Governance Area	Responsible Officer	Target Date	Implementation update
	Working to achieve agreed deliverables			submitted on April 8, 2024, were of good quality, with prompt provision of supporting documents. External auditors have concluded that they are satisfied that this recommendation has been met.

6.3 The table below highlights key issues that have been identified and, in accordance with good governance practices, will be closely monitored in the coming year. A number of these issues are continuation of work from previous years. Where this is the case the council regularly updates and adapts its approach to factors that influence the nature of these issues. For example, wider economic climate, Covid-19 and the cost-of-living crisis have impacted the Council's medium term financial strategy (see item 5 in the table below).

Ref	Governance Area	Responsible Officer	Target Date	Implementation update
1.	Delivery of We Make Camden Priorities To monitor the delivery of priorities and outcomes of We Make Camden.	Director of Strategy and Design	Ongoing	Priorities agreed by Cabinet in March 2022 with ongoing development of delivery infrastructure, including leadership, governance, resourcing mechanisms, and measurement and evaluation.
2.	Performance Management To develop and implement an approach to performance management aligned with the mission-oriented approach articulated in We Make Camden priorities.	Director of Strategy and Design	Ongoing	The Council is implementing several mechanisms to review outcomes and impact, including creating the Good Life Camden Wellbeing Index for the Borough to track

Part A – London Borough of Camden Annual Governance Statement for 2022/23

Ref	Governance Area	Responsible Officer	Target Date	Implementation update
				<p>progress on the delivery of We Make Camden. Quarterly Insight, Learning, and Impact reports are taken to CMT and to scrutiny committees on a bi-annual basis, which set out the key challenges that Council services are experiencing, where there are opportunities to improve and develop, and what learning has been achieved in the last quarter.</p>
3.	<p>Implementation of Peer Review Recommendations</p> <p>Building on the report to Cabinet of December 2021 responding to the report of the LGA Peer Review, the Council is continuing to respond and deliver against the recommendations outlined in this report.</p>	<p>Director of Strategy and Design</p>	<p>Ongoing</p>	<p>The Council through We Make Camden, has implemented a number of the Peer Review recommendations and will update on wider implementation through appropriate scrutiny and audit channels.</p>
4.	<p>Better use of customer data</p> <p>To continue to improve the Council's focus on residents and citizens through better use of customer data.</p>	<p>Chief Data Officer</p>	<p>Ongoing</p>	<p>The Council continues to develop its approach to using data under the leadership of the Chief Data Officer. The Council has created teams of Data Analysts within the Supporting People Strategy Team and Supporting Communities Strategy Team that work with the</p>

Part A – London Borough of Camden Annual Governance Statement for 2022/23

Ref	Governance Area	Responsible Officer	Target Date	Implementation update
				Council's frontline services to make better use of data and support generation of data-enabled insights and improvements
5.	<p>New Medium-term Financial Strategy</p> <p>To develop and deliver the next iteration of the Council's Medium Term Financial Strategy.</p>	<p>Director of Finance</p> <p>Director of Corporate Strategy and Policy Design</p>	Under Review	Work to develop the strategy has continued. The timetable for delivery is under review given the pending reforms to Local Government.
7.	<p>Funding</p> <p>Continue working with London Councils on the Fair Funding Review, which is crucial for determining future local authority funding. The Council will seek to influence government decisions on funding allocation and policies, including social care funding and the Business Rates system.</p>	<p>Director of Finance</p> <p>Head of Finance (Corporate Services)</p>	Ongoing	<p>To date the government has not formally begun the latest iteration of the Fair Funding review.</p> <p>Officers have contributed to a number of London Council's lobbying efforts by providing details of the financial pressures the Council is facing.</p>
8.	<p>General Fund Capital Strategy</p> <p>To develop and deliver the next iteration of the General Fund Capital Strategy.</p>	Head of Finance (Corporate Services)	February 2023	<p>The latest iteration of the General Fund Capital Strategy was agreed by Council in February 2023.</p> <p>Officers will continue to develop the pipeline of capital projects to be included in future iterations of the General Fund Capital Strategy</p>

Part A – London Borough of Camden Annual Governance Statement for 2022/23

Ref	Governance Area	Responsible Officer	Target Date	Implementation update
9.	<p>Housing Revenue Account Financial Strategy</p> <p>To develop a refreshed HRA financial strategy, in light of the financial impact of the pandemic, and monitor the implementation of this strategy.</p>	<p>Director of Finance</p> <p>Head of Finance (Supporting Communities)</p>	February 2023	This was included in the HRA rent-setting report that was approved by Cabinet in February 2023
10.	<p>Community Investment Programme</p> <p>To continue to monitor the delivery of the Community Investment Programme and manage associated risks.</p>	<p>Director of Development</p> <p>Head of CIP Programme Office</p>	Ongoing	The programme is now overseen by the Executive Director Board. Every January there is a CIP scrutiny panel to scrutinise CIP's delivery against objectives. There is an externally published CIP annual report which details performance against key delivery targets such as number of new homes delivered.

Part B - Summary of the Council's Governance Framework - CIPFA/SOLACE Principles

This section details the stable elements of the Council's governance framework, which remain largely consistent from year-to-year. The section demonstrates how the core principles of good governance, as set out within the CIPFA/SOLACE *'Delivering Good Governance in Local Government'* framework, are applied in practice. This is not an exhaustive list and is therefore not indicative of all of the Council's governance arrangements; however key governance arrangements in relation to core principles of the CIPFA framework are listed.

Part B - Summary of the Council's Governance Framework - CIPFA/SOLACE Principles

Core Principles of the Framework:	Examples of the governance arrangements the Council has in place.
<p>Principal A:</p> <p>Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.</p>	<p>The Council maintains a robust framework for policy and decision-making, guided by its written Constitution and the Principles of Public Life. Key documents include:</p> <ul style="list-style-type: none"> • Constitution: Defines Council operations, updated regularly. • Financial & Contract Standing Orders: Part of the Constitution, detailing financial and contractual procedures. • Councillor & Officers' Code of Conduct: Outlines expected behaviours, updated in 2021/22 to align with the Local Government Association Model Code. • Anti-Fraud and Corruption Strategy: Includes a Whistleblowing policy, last updated June 2023. • Complaints Policy: Updated May 2019. • Handbooks: Managers' and Members' Handbook, Camden's Data Charter. <p>Additional policies cover HR, information management, and service-specific areas, all accessible via the Council's Intranet. New employees are introduced to these during induction.</p> <p>The Camden Management Team ensures compliance with and sets behaviours and standards. The whistleblowing policy, part of the Anti-Fraud and Corruption Strategy, complies with the 1998 Public Interest Disclosure Act and is reviewed bi-annually by the Audit and Corporate Governance Committee. It encourages officers, Members and the public to report inappropriate action by employees, Members and external contractors without fear of retribution.</p>

Part B - Summary of the Council's Governance Framework - CIPFA/SOLACE Principles

<p>Principal B:</p> <p>Ensuring openness and comprehensive stakeholder engagement.</p>	<p>Ensuring Openness</p> <p>The Council is committed to openness and transparency, ensuring public access to its operations and decision-making processes. This is done via ensuring openness and transparency and community engagement.</p> <p>Ensuring Openness and Transparency</p> <p>Transparency Initiatives: The Council ensures transparency, publishing its Open Data Portal and Open Data Charter online, which meet the requirements of the government's Transparency Code. The data charter provides ethical guidelines and principles regarding data use at Camden.</p> <p>Public Access to Meetings: Council meetings are open to the public, with exceptions for confidential matters, and schedules are posted online. The Constitution further promotes openness bringing residents closer to democratic and strategic leaders through for example themed debates.</p> <p>Legal Compliance and Reporting: Part III of the Local Government Act 1974 sets out the role of the Ombudsman in terms of investigating and reporting maladministration. Section 5A of the Local Government and Housing Act 1989 also sets out requirements for the Monitoring Officer of a local authority – Camden's Borough Solicitor. The Council presents an annual report covering cases where there have been routine mistakes or failings incurred and the actions agreed by Council to resolve which is in line with the Ombudsman's recommendation.</p> <p>Data Protection and Governance: The Borough Solicitor, serving as the Data Protection Officer and Senior Information Risk Owner (SIRO), oversees information governance and cybersecurity, ensuring compliance with data protection laws. The Council sets also out its commitment to Freedom of Information (FOI), Environmental Information Regulations (EIR) and Data Subject Rights (DSR) in a dedicated section on its website.</p> <p>Engaging with Stakeholders and Residents</p> <p>Community Engagement: The Council actively involves residents through initiatives like the Citizens' Assembly, contributing to the "We Make Camden" and "The Way We Work" vision, which guides ongoing community-focused work.</p> <p>Resident Feedback: Insights are gathered via Citizen's Assemblies, the STAR survey, and other regular feedback methods to evaluate and benchmark Council performance.</p> <p>Housing Consultation: Housing issues are discussed quarterly through District Management Committees (DMCs), which include tenant representatives and councillors, with an annual joint meeting to address rent and service charges.</p>
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Part B - Summary of the Council's Governance Framework - CIPFA/SOLACE Principles

<p>Principal C: Defining outcomes in terms of sustainable, economic, social and environmental benefits.</p>	<p>We Make Camden Plan: The "We Make Camden" plan outlines how the Council will achieve its vision for the borough,</p> <p>Tackling Inequalities: Financial inequality is not new to Camden and is a core priority central to our We Make Camden goals. The Council is working to support those most at risk this winter from the sharp increase in inflation as well as long term interventions to prevent people getting into financial crisis as far as possible. For example, the council has invested £2m in its Cost of Living Crisis fund and is working with advice partners, community groups, front line staff to get money to those who need it most. Climate</p> <p>Emergency: In September 2020, the Council amended its Constitution to prioritize environmental stewardship in decision-making. All formal reports now include an "Environmental implications" section. The Council also launched a Climate Action Plan entitled "Climate Action Plan 2020 – 2025". In this plan, Camden committed to do everything it can to make the Borough Net Zero Carbon by 2030. As part of this commitment the Council is exploring how to reduce carbon emissions in its corporate buildings. As part of this work the Council has secured external funding to support the retrofit of two buildings via the Public Sector Decarbonisation Scheme. For example, as part of this strategy the Council is committed to invest £1.325m to retrofit and introduce low carbon technologies in Highgate Library a Grade II listed building of historical and architectural importance and a hub for the local community.</p>
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<p>Principal D:</p> <p>Determining the interventions necessary to optimise the achievement of the intended outcomes.</p>	<p>Determining Interventions and Optimizing Outcomes</p> <p>Active Stakeholder Participation:</p> <p>Camden Council continues to emphasize stakeholder participation, building on its "Camden 2025" vision. The Council invites residents, partners, and officers to contribute ideas and tackle challenges collaboratively. A dedicated Participation Team was established to promote a participatory culture and test innovative engagement models, ensuring residents' voices shape decision-making.</p> <p>Partnerships and Collaborations:</p> <p>The Council collaborates with various organisations across sectors to deliver services and address key challenges. This includes partnerships with Voluntary Sector Organizations (VSOs), with a £5.1 million annual investment in strategic partners focused on neighbourhoods and equalities. The Council also works closely with agencies to safeguard vulnerable children and adults, supported by statutory boards and multi-agency audits.</p> <p>Health and Social Care Integration:</p> <p>The Council and the North Central London Clinical Commissioning Group (NCL CCG) are developing integrated health and social care arrangements, navigating NHS structural changes. The Health and Wellbeing Board plays a key role in promoting integration and aligning services for better outcomes.</p> <p>Business Intelligence and Performance Management:</p> <p>The Council leverages business intelligence to provide data-driven insights for better decision-making. A framework is in place to improve data quality and use it to enhance service performance. Performance is regularly reviewed through inspections, annual reports, and performance indicators reported to key decision-makers.</p>
<p>Principal E:</p> <p>Developing the council's capacity, including the capability of its leadership and the individuals within it.</p>	<p>The Constitution outlines how Camden Council operates, detailing the roles and responsibilities of the executive, non-executive, scrutiny, and chief officer functions, as well as procedures for decision-making, joint arrangements, and partnerships to ensure efficiency, transparency, and accountability.</p> <p>Management control is exercised through the (CMT), which establishes processes, standards of behaviour, and codes of conduct for officers. A Managers' Guide and Members' Handbook provide further guidance, with regular updates available on the Intranet and Learning and Development Hub.</p> <p>The Council supports the professional development of its Members and officers through a comprehensive learning program, including mandatory e-learning modules linked to performance reviews. Members also receive role-specific training and have access to additional learning opportunities to enhance their skills and effectiveness.</p>

Part B - Summary of the Council's Governance Framework - CIPFA/SOLACE Principles

<p>Principal F:</p> <p>Managing risks and performance through robust internal control and strong public financial management.</p>	<p>Managing Risks:</p> <ul style="list-style-type: none">• Internal Audit and Risk Management: These functions are crucial in assessing governance and risk management, providing objective opinions to ensure the Council meets its strategic objectives.• Principal Risk Report: This report updated annually and reviewed bi-annually, outlines key risks and controls, informing Internal Audit's focus areas.• Operational Risk Management: Embedded at service levels through workshops, training, and project support. <p>Financial Management:</p> <ul style="list-style-type: none">• Strong Financial Controls: The Council has robust processes for budget planning, monitoring, and financial management, supported by Financial Standing Orders and Regulations.• Oracle System: The Council has integrated HR, Finance, and Procurement through Oracle, enhancing data and process integration. <p>Managing Performance:</p> <ul style="list-style-type: none">• Performance Monitoring: Performance is reviewed via external inspections, annual reports, and detailed performance indicators reported to senior management and scrutiny committees.• Pandemic Impact Reporting: New work programs, including pandemic responses, are integrated into regular performance reporting. <p>Scrutiny:</p> <ul style="list-style-type: none">• Scrutiny Committees: Five committees review Council functions and decisions, with meetings scheduled to provide input on Cabinet reports before decisions are made.• Joint Scrutiny: Chairs of the committees meet to coordinate efforts, and there is a statutory scrutiny officer to support these activities. <p>Anti-Fraud and Corruption:</p> <ul style="list-style-type: none">• Robust Anti-Fraud Approach: The Council follows best practices for managing fraud risks, with a zero-tolerance policy outlined in the Anti-Fraud and Corruption Strategy.• Whistleblowing: A policy is in place for confidential reporting of suspected fraud.• Mandatory Fraud Awareness Training: All officers must complete online fraud awareness training as part of their mandatory learning.
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<p>Principal G:</p> <p>Implementing good practices in transparency, reporting and audit to deliver effective accountability.</p>	<p>The Council prioritises transparency and accountability, ensuring residents can access information and hold the Council accountable. Key initiatives include:</p> <ul style="list-style-type: none">• Open Data: The Council publishes the Open Data Portal and Open Data Charter online, fulfilling government transparency requirements. In 2022, a Citizen Data Charter was introduced to guide data use for community benefit.• Public Meetings: Council meetings are generally open to the public, with details available online, except when confidentiality is required.• Scrutiny Committees: There are five scrutiny committees within the Council, which support and hold the work of the Cabinet and the Council to account. Scrutiny committees play an important role in accountability, openness and transparency• Annual Reporting: The Council reports annually on performance, finances, audits, and governance, with updates available online.• Complaints Policy: The Council follows a two-stage process to resolve complaints, with escalation options to external ombudsmen if needed.
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