

## **THE LONDON BOROUGH OF CAMDEN**

At a meeting of the **AUDIT AND CORPORATE GOVERNANCE COMMITTEE** held on **THURSDAY, 5TH DECEMBER, 2024** at 7.00 pm in Committee Room 2, Town Hall, Judd Street, London WC1H 9JE

### **MEMBERS OF THE COMMITTEE PRESENT**

Councillors Meric Apak (Chair), Nasim Ali, Richard Cotton, Judy Dixey, Lorna Jane Russell, James Slater and Nanouche Umeadi, and Fehintola Akinlose and Alan Layton (Independent Members)

### **MEMBERS OF THE COMMITTEE ABSENT**

Councillors Matt Cooper (Vice-Chair), Steve Adams and Nazma Rahman

**The minutes should be read in conjunction with the agenda for the meeting. They are subject to approval and signature at the next meeting of the Audit and Corporate Governance Committee and any corrections approved at that meeting will be recorded in those minutes.**

## **MINUTES**

### **1. APOLOGIES**

Apologies for absence were received from Councillors Adams and Cooper.

### **2. DECLARATIONS BY MEMBERS OF STATUTORY DISCLOSABLE PECUNIARY INTERESTS, COMPULSORY REGISTERABLE NON-PECUNIARY INTERESTS AND VOLUNTARY REGISTERABLE NON-PECUNIARY INTERESTS IN MATTERS ON THIS AGENDA**

There were no declarations.

### **3. ANNOUNCEMENTS**

#### **Broadcasting of the meeting**

The Chair announced that the meeting was being broadcast live by the Council to the internet and could be viewed on the website for twelve months after the meeting. After that time, webcasts were archived and could be made available on request.

**4. DEPUTATIONS**

There were no deputations.

**5. NOTIFICATION OF ANY ITEMS OF BUSINESS THAT THE CHAIR DECIDES TO TAKE AS URGENT**

There was no notification.

**6. MINUTES**

**RESOLVED –**

THAT the minutes of the meeting held on 26<sup>th</sup> September 2024 be approved and signed as a correct record.

**7. EXTERNAL AUDIT COMPLETION FOR 2021-22**

Consideration was given to a report of the Executive Director Corporate Services.

**RESOLVED –**

THAT the Audit Completion Letter from Forvis Mazars, following completion of the audits of the 2021/22 financial year, be noted.

**8. STATEMENT OF ACCOUNTS 2022-23**

Consideration was given to a report of the Executive Director Corporate Services.

In response to questions, Suresh Patel of Forvis Mazars, the Council's external auditors, remarked that he expected the final signed version of the accounts to be sent to Forvis Mazars on 6<sup>th</sup> December which would allow them to issue their final report in time to meet the government's deadline.

The Council's Chief Accountant clarified that the decrease in current assets was due to a reduction in short terms debtors, a result of receiving funding due in previous years.

**RESOLVED –**

- (i) THAT the External Auditor's disclaimed opinion for the 2022/23 statement of accounts at Appendix A be noted;

- (ii) THAT the 2022/23 Statement of Accounts at Appendix B be approved;
- (iii) THAT authority be delegated to the Executive Director Corporate Services, in consultation with the Chair of the Audit and Corporate Governance Committee, to approve any remaining amendments to the Statement of Accounts as the auditors complete any final outstanding matters; and
- (iv) THAT the Chair of Audit and Corporate Governance Committee be authorised to sign the 2022/23 Statement of Accounts.

## **9. EXTERNAL AUDIT STRATEGY 2023-24**

Consideration was given to a report of the Executive Director Corporate Services.

In response to questions, Suresh Patel of Forvis Mazars remarked that it was difficult to say definitively when they would once again be in a position to issue an undisclaimed opinion on the accounts, but it was likely to take at least 3 years as it was not possible to rebuild assurance quickly in complex accounts such as those of a local authority. It was a somewhat easier task for the Pension Fund accounts as they were much less complex. He assured the Committee that Forvis Mazars would still be looking at financial sustainability and would be carrying out some audit work on matters such as minimum revenue provision.

### **RESOLVED –**

THAT the Audit Strategy from Forvis Mazars for the Audit of the 2023/24 Council Accounts, set out at Appendix A, and of the Pension Fund accounts, set out at Appendix B, be agreed.

## **10. INTERNAL AUDIT INTERIM REPORT 2024-25**

Consideration was given to a report of the Executive Director Corporate Services.

In response to questions, officers made the following comments:-

- The moderate progress on the recommendations from the audit of cyber and network security was not considered cause for concern and good progress was being made, but internal audit would not close the audit until they were satisfied that all audit recommendations had been fully implemented. There would be a follow up in March 2025.
- Progress on the recommendations from the audit of equalities, diversity and inclusion had not been as quick as officers would have liked, but many of the recommendations would be addressed within the new policy that was currently being prepared. Significant work was in train at auditee level.

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- It was usual for the programme of audits to look like this at this time of the year and it was not planned at this point to defer any audits to next year. It was possible that one or two audits would not be complete by April, but audits would not drop off the plan.
- Progress on the outstanding recommendations from the housing medical assessment audit had been impacted by pressures on that service, but Internal Audit was in contact with the service and would continue to follow up.
- Where Internal Audit did not see the level of improvement expected following an audit, then the service concerned could be invited to Committee to discuss the issues.
- The service did rolling assurance on tenant management organisations (TMOs), and moderate assurance was considered to be a good result for a TMO.

Members requested a further update on progress in relation to follow up reviews for audits which had resulted in limited assurance and/or where there had been only limited or moderate progress on implementation of recommendations.

**ACTION BY:                   Head of Internal Audit, Investigations and Risk Management**

**RESOLVED –**

THAT the report be noted.

**11.    PRINCIPAL RISK REPORT 2024**

Consideration was given to a report of the Executive Director Corporate Services.

In response to a question about the preparedness of officers below Executive Director level to deal with risk, the Head of Internal Audit, Investigations and Risk Management commented that the Risk Manager met with the risk lead for each risk to examine the risk at the 'risk on a page' level. This would then go to the departmental management team and then the corporate management team, so there was a bottom-up approach. All Council officers received mandatory anti-fraud training and officers would give some thought to whether there should also be mandatory risk training in order to ensure that more junior officers had an understanding of the Council's risk management framework.

**ACTION BY:                   Head of Internal Audit, Investigations and Risk Management**

In relation to how risks were ordered in the Executive Summary of Principal Risks, the Head of Internal Audit, Investigations and Risk Management explained that their position on the list was determined by multiplying the likelihood score by the impact score.

Members commented that the commentary on the Increasing Homelessness risk and the Complaints in Housing Repairs risk needed to be updated as one of the action deadlines in relation to the Homelessness risk had passed and the Housing Ombudsman had now reported on the Complaints issue.

Members indicated that the topics of the next two deep dives should be Increasing Homelessness and Complaints in Housing Repairs.

**ACTION BY:                    Executive Director Supporting Communities/  
   Executive Director Corporate Services**

**RESOLVED –**

- (i)     THAT the Council's principal risks and the actions being taken to mitigate those risks be noted; and
- (ii)    THAT risk deep dives on Increasing Homelessness and Complaints in Housing Repairs be brought to the meeting of the Committee in April 2025.

**12.    RISK DEEP DIVE - FINANCIAL RESILIENCE OF RESIDENTS**

Consideration was given to a report of the Director of Equalities and Community Strength.

A Member commented that some councils were considering making their council tax reduction schemes less generous and expressed the hope that Camden could continue to provide the same level of support that it currently did. Members also commented on the importance of understanding why people were not claiming benefits to which they were entitled and of helping them to do so.

The Head of Debt and Financial Resilience remarked that a lot of work was taking place to increase the uptake of free school meals, including looking at the possibility of auto-enrollment. Officers were working with the Greater London Authority and Age UK on increasing the uptake of Pension Credit as it was estimated that there were about 600 people in Camden who were not receiving their entitlement. There was localised engagement taking place, as well as targeted communications to those families who needed to move over to Universal Credit so that they did not lose their benefits. There was also a lot of work taking place to signpost people to the support available from the voluntary sector in Camden, and outreach work had begun in primary schools and health settings to attempt to reach those who were not already known to the Council.

**RESOLVED –**

THAT the report be noted.

### **13. ANNUAL REWARD AND TERMS AND CONDITIONS UPDATE**

Consideration was given to a report of the Director of People and Inclusion.

A Member remarked on the progress made in relation to reducing the gap between the lowest and highest paid employees and asked whether Camden was the best in London in this regard. The Reward and HR Management Information (HRMI) Manager undertook to check this and respond in writing.

**ACTION BY: Reward and HRMI Manager**

The Reward and HRMI Manager confirmed that staff did get discount at Greenwich Leisure Limited facilities and could also pay via their salaries over the course of the year.

In relation to the number of politically restricted posts in the Council, the Head of Legal Services commented that officers would consider whether it was time for a review of the list.

**ACTION BY: Head of Legal Services**

In response to further questions, the Reward and HRMI Manager commented that there was usually between 6 and 7% of staff with a declared long term medical condition, but it was known that not everyone declared and so work was ongoing to improve the rate of declaration. Job families was a way of grouping jobs in particular areas, which helped people to see how they might progress in the organisation. In terms of looking more deeply at what was happening in the organisation, there were regular discussions with the staff networks and the trades unions, and there was a staff experience survey at least once a year.

#### **RESOLVED –**

THAT the report be noted.

### **14. REVISION TO CONTRACT STANDING ORDERS**

Consideration was given to a report of the Borough Solicitor.

In response to questions, the Head of Procurement and Social Value observed that it was difficult to measure social value impact but officers were in the process of purchasing an IT system that would allow that data to be captured and reported on more effectively. She added that the procurement team had received extensive training on the implications of the new Procurement Act and was cascading the implications through the organisation.

It was noted that footnote 8 on page 6 of the supplementary agenda should refer to contracts published after February 2025, rather than 28 October 2023.

**RESOLVED –**

THAT the Council be recommended:-

- (i) To agree to change the Council’s Contract Standing Orders as shown in tracked changes on Appendix 1 on the supplementary agenda, subject to the change to footnote 8 on page 5 referred to above; and
- (ii) To delegate authority to the Borough Solicitor to make the requisite changes to the Council’s Constitution.

**15. INTERIM REVIEW OF POLLING DISTRICTS AND POLLING PLACES 2024**

Consideration was given to a report of the Borough Solicitor.

In response to questions, the Elections Manager remarked that the Council did not publish the electorate per polling district as it fluctuated and was kept under continuous review. There had been no feedback about staffing levels at polling stations, but there had been some issues outside stations and so resources had been increased there in order to allow polling station staff to concentrate on their role inside the station.

It was noted that the recommendation on page 533 of the agenda under South Hampstead Ward actually related to Kilburn Ward, and the spelling of Kingsgate was incorrect on page 532.

**RESOLVED –**

THAT Council be recommended:-

- (i) To adopt the arrangements for polling districts and polling places as detailed in the report and Appendix A, subject to the recommendation in relation to Kilburn Ward being amended to read ‘Change to Polling District FA to allow flexibility to use an alternative polling place if required’ and the recommendation in relation to South Hampstead Ward being amended to read ‘No change’; and
- (ii) To delegate authority to the Chief Executive, following consultation with the relevant ward members, to make any further changes if further changes are required before the next review, including decisions on alternative polling places where these need to be found.

**16. PROPOSED CHANGES TO THE PLANNING PROTOCOL**

Consideration was given to a report of the Director of Economy, Regeneration and Investment and the Borough Solicitor.

**RESOLVED –**

That Council be recommended:-

- (i) To agree the proposed changes to the Planning Protocol and membership of the Strategic Panel, as set out in the report; and
- (ii) To delegate authority to the Borough Solicitor to amend the Constitution to give effect to the changes.

**17. WORK AND TRAINING PLAN AND ACTION TRACKER**

Consideration was given to a report of the Borough Solicitor.

**RESOLVED –**

- (i) THAT the work plan for the remainder of 2024/25 as set out at Appendix A be noted;
- (ii) THAT the training programme set out at paragraph 3.4 of the report be noted; and
- (iii) THAT the action tracker for actions arising from the last meeting be noted as per Appendix C.

**18. ANY OTHER BUSINESS THAT THE CHAIR CONSIDERS URGENT**

There was no urgent business.

The meeting ended at 8.48pm.

**CHAIR**



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**MINUTES END**