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**Date:** 24/07/2025

**Case reference:** CAM10605

Dear Requester

Thank you for your request for information dated 04/07/2025 about **redacted payments**. We have dealt with this under the Freedom of Information Act 2000 / Environmental Information Regulations 2004.

## **Response**

The council holds the information requested and the answers to your questions are as follows:

*According to published data, Camden Council made over £58 million in payments to unnamed recipients in the 2024/25 financial year. Of particular concern, more than £1 million of that was categorised under Children and Learning, with both the recipient's name and the payment purpose redacted.*

*We understand redactions may in some cases be justified, but we note this comes in the context of:*

- *The Council's 2022/23 accounts being disclaimed by the external auditor.*
- *A continued failure to publish the Council's expected anti-fraud report for 2024/25.*

The audits of Camden's 2019-20, 2020-21, and 2021-22 financial statements have been signed off with unqualified opinions. Given the delays from previous years, there was insufficient time to conduct a full audit of the 2022/23 and 2023/24 Council accounts before the backstop dates that were issued by the government for all audits to be complete. These audit delays were due to a range of issues and have affected most of the local government sector and the reason the government issued a backstop date.

As such, the external auditor Forvis Mazars has issued a disclaimed opinion on the Council accounts for 2022/23 and 2023/24. However, the audit of the Pension Fund accounts being more straightforward, Forvis Mazars completed a full audit for 2023/24. Due to receiving a disclaimed audit opinion in 2022/23, as expected, the auditor was unable to gain sufficient assurance on the prior year comparator data, and as such

has issued a qualified opinion in 2023/24. The Financial Reporting Council (FRC) and Ministry of Housing and Local Government (MHCLG) have stated it should be made clear that local authorities should not be adversely judged that such an opinion has been issued. In plain terms, a disclaimer means that they have been unable to form an opinion. In this instance, the reason for this will be the limitation of scope imposed by statute (not by the local authority).

On 9 June, the NAO issued its guidance on rebuilding assurance - LARRIG 06. The LARRIG places emphasis on enhanced auditor risk assessments, and rebuilding assurance on carrying values of property, plant and equipment (PPE) and reserves. Additionally, it acknowledges the necessity for auditors to prioritise their resources, recognising that not all rebuilding assurance procedures can be completed within a single year.

The council is working closely with its external auditors, Forvis Mazars, to understand the impact of this guidance on rebuilding assurance and how long it would take. The LARRIG guidance issued emphasises that auditors need to consider specific circumstances for each authority following the guidance and places. Forvis Mazars is assessing this recently issued guidance and will be reporting to the committee on their planned approach to rebuilding assurance for the London borough of Camden.

Camden 2024/25 Counter Fraud report is published here: [2024-25 Annual Counter Fraud Report.pdf](#)

*We also note Camden's own Data Charter, which commits the authority to transparency, accountability, and ethical use of data — especially where large sums of public money are involved.*

*We therefore request the following:*

*1. Is the Council confident that none of the redacted payments in 2024/25 are fraudulent? If so, what is the evidential basis for that confidence?*

The Council relies on its framework of governance, risk management and internal control to minimise the risk of fraudulent activity. Internal controls are in place in relation to payments made to third parties including checks on the validity of any third-party organisation and their payment details. While controls are in place, no system can guarantee zero fraud.

The council takes fraud extremely seriously and operates a zero-tolerance policy. It is fully committed to preventing, detecting, and investigating all instances of fraud, and will take all necessary steps to hold offenders accountable.

2. *On what policy or legal grounds does the Council redact the names of beneficiaries for payments over £500? Please cite any FOIA exemptions or internal guidance relied upon.*

The over £500 publication and the redactions in order to comply with data protection is discussed and agreed with data protection officers in Camden.

Certain payments are excluded or redacted under the Freedom of Information Act (FOIA) and Data Protection Act 2018 (DPA)/GDPR.

Exemptions Under FOIA or Local Government Transparency Code are:

Councils are required to publish payments over £500 under the Local Government Transparency Code, but the code allows redactions if:

- It's legally required (e.g. personal data)
- It's not in the public interest to disclose
- Disclosure could cause harm

Council redactions to over £500 Payments include:

#### 1. Personal Data (GDPR / Data Protection Act 2018)

- Payments to individuals (e.g. landlords, carers, foster parents, private citizens) are often redacted to protect names, addresses, or other identifying details.
- Example: A housing benefit payment to a private landlord may be redacted if naming them could identify tenants.

#### 2. Commercial Sensitivity (FOI Act Section 43)

If publishing payment details would harm a company's competitive position, councils may redact:

- Contract values
- Supplier names (rare, but possible in sensitive procurement)
- Especially common with contracts involving negotiated rates or confidential terms.

#### 3. Legal or Investigatory Matters

- Payments relating to legal claims, internal investigations, or insurance settlements may be redacted to avoid prejudicing outcomes.

#### 4. Safeguarding / Security

- Payments linked to domestic abuse shelters, children's services, or vulnerable adults may be anonymized to protect those involved.

#### 5. Exemptions Under FOIA or Local Government Transparency Code

Councils are required to publish payments over £500 under the Local Government Transparency Code, but the code allows redactions if:

- It's legally required (e.g. personal data)
- It's not in the public interest to disclose
- Disclosure could cause harm

In conclusion, it is not possible to provide additional information regarding the redacted entries in the over £500 publication, as doing so would conflict with data protection obligations.

*3. In relation to the £1 million+ in redacted Children and Learning payments, please provide the precise purpose of each payment — identifying the activity, service, or function funded — given that the beneficiary name is already withheld*

Please see the response above.

#### **Further Information:**

We do not give our consent for any names and contact details provided in this response to be sent marketing material. Any such use will be reported to the ICO as a breach of General Data Protection Regulations and the Privacy and Electronic Communication Regulations.

Why not check our Portal [Open Data Camden](#) before making a new request as your question may already be answered by a previous [FOI response](#) or in one of our many useful and interesting datasets.

#### **Your Rights**

If you are not happy with how your response was handled you can request an Internal Review within 2 months of this letter by email to [foireviews@camden.gov.uk](mailto:foireviews@camden.gov.uk) or post: Information and Records Management Team, London Borough of Camden, Town Hall, Judd Street, London WC1H 9JE. Please quote your case reference number. If you are not satisfied with the Internal Review outcome you can

complain to the Information Commissioner's Office at [icocasework@ico.org.uk](mailto:icocasework@ico.org.uk), Telephone: 0303 123 1113, live chat <https://ico.org.uk/global/contact-us/live-chat/> or webform <https://ico.org.uk/global/contact-us/>. The ICO website <https://www.ico.org.uk> may be useful.

Yours sincerely,

Peter Williams  
Information Rights Officer