



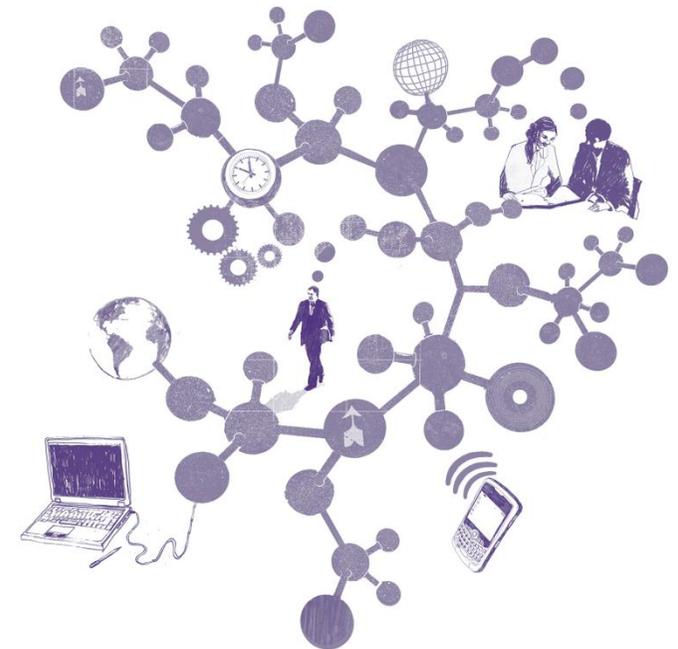
The Annual Audit Letter for Dartmoor National Park Authority

Year ended 31 March 2013

October 2013

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Section 1: Executive summary

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Executive summary

Purpose of this Letter

Our Annual Audit Letter ('Letter') summarises the key findings arising from the following work that we have carried out at Dartmoor National Park Authority ('the Authority') for the year ended 31 March 2013:

- auditing the 2012/13 accounts (Section two)
- assessing the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources (Section three).

The Letter is intended to communicate key messages to the Authority and external stakeholders, including members of the public. We reported the detailed findings from our audit work to the Authority in the Audit Findings Report on 6 September 2013.

Responsibilities of the external auditors and the Authority

This Letter has been prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission (www.audit-commission.gov.uk).

The Authority is responsible for preparing and publishing its accounts, accompanied by an Annual Governance Statement. It is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources (Value for Money).

Our annual work programme, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the Audit Plan that we issued on 17 May 2013 and was conducted in accordance with the Audit Commission's Code of Audit Practice ('the Code'), International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission.

Audit conclusions

The audit conclusions which we have provided in relation to 2012/13 are as follows:

- an unqualified opinion on the accounts confirming they give a true and fair view of the Authority's financial position as at 31 March 2013 and its income and expenditure for the year
- that we are satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Key areas for Authority attention

We summarise here the key messages arising from our audit for the Authority to consider as well as highlighting key issues facing the Authority in the future.

The draft financial statements were produced in accordance with the national deadline for 30 June. We did not identify any misstatements during our audit.

The Authority continues to face financial challenges with the pressures on the public sector finances, however the restructuring process it has carried out has left the Authority well positioned to meet future challenges.

Acknowledgements

This Letter has been agreed with the Director of Communications and Business Support and will be presented to Authority on 1 November 2013.

We would like to record our appreciation for the assistance and co-operation provided to us during our audit by the Authority's staff.

Grant Thornton UK LLP
October 2013

Section 2: *Audit of the accounts*

01. Executive summary

02. Audit of the accounts

03. Value for Money

Audit of the accounts

Audit of the accounts

The key findings of our audit of the accounts are summarised below:

Preparation of the accounts

The Authority presented us with draft accounts on 26 June 2013, in accordance with the national deadline. Appropriate working papers were made available from the start of the audit fieldwork, which commenced on 8 July 2013.

The accounts were produced to a good standard and the audit was facilitated by good working papers and excellent assistance from the finance team.

Issues arising from the audit of the accounts

There were no unadjusted misstatements as a result of the audit. There were some minor amendments made to disclosures in the financial statements to improve the presentation of the accounts.

Annual governance statement

The Authority's Annual Governance Statement (AGS) complied with the requirements of the Code of Practice of Local Authority Accounting in the United Kingdom (CIPFA/LASAAC), contained the elements prescribed in *Delivering Good Governance in Local Government: Framework* and was consistent with our understanding of the Authority's governance arrangements.

Conclusion

Prior to giving our opinion on the accounts, we are required to report significant matters arising from the audit. We presented our report to the Authority on 6 September 2013 and summarise only the key messages in this Letter.

We issued an unqualified opinion on the Authority's 2012/13 accounts on 23 September 2013, meeting the deadline set by the Department for Communities and Local Government. Our opinion confirms that the accounts give a true and fair view of the Authority's financial position and of the income and expenditure recorded by the Authority.

Section 3: Value for Money

01. Executive summary

02. Audit of the accounts

03. Value for Money

Value for Money

Scope of work

The Audit Commission determined that a light-touch approach to value for money (VfM) work would continue for 2012/13 for national park authorities.

The approach was based on

- a review of the Annual Governance Statement
- a review the results of relevant regulatory bodies or inspectorates to consider whether there is any impact on our responsibilities.

Key findings and conclusion

We were required to report whether there were any matters that prevented us from being satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

We did not identify any relevant work of other regulatory bodies or inspectorates.

We concluded that, based on our review of the Authority's Annual Governance Statement, there were no matters to report.

Appendices

Appendix A: Reports issued and fees

We confirm below the fee charged for the audit and confirm there were no fees for the provision of non audit services.

Fees

	Per Audit plan £	Actual fees £
Audit Fee	11,807	11,807
Grant certification fee	nil	nil
Total fees	11,807	11,807

Fees for other services

Service	Fees £
None	Nil

Reports issued

Report	Date issued
Audit Plan	17 May 2013
Audit Findings Report	6 September 2013
Annual Audit Letter	October 2013



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