



NPA/20/019

Dartmoor National Park Authority

4 September 2020

Statement of Accounts 2019/20

Report of the Head of Business Support

Recommendation: **That:**

- (i) Members approve the 2019/20 Statement of Accounts;**
- (ii) The Chair be authorised to sign and date the Statement of Responsibilities on behalf of the Authority;**
- (iii) The Chair and the Chief Executive (NPO) be authorised to sign the Letter of Representation on behalf of the Authority;**
- (iv) Members re-approve the 2019/20 Annual Governance Statement approved by this Committee on 12 June 2020**

1 Introduction

- 1.1 The Statement of Accounts (the Accounts) is a statutory document which all local authorities must produce and make available for public inspection. In addition, the accounts are subject to external examination by the Authority's external auditors.
- 1.2 The Chartered Institute of Public Finance and Accountancy (CIPFA) publishes The Code of Practice on Local Authority Accounting (The Code) which specifies the principles and practices of accounting that must be followed in preparing the Statement of Accounts. The Statement of Accounts was authorised for issue and made available for public inspection by 29 May. There were no changes to the format and content of the Statement of Accounts this year.
- 1.3 A draft (unaudited) copy of the Accounts has been provided separately for Members only, and it is published on our website <https://www.dartmoor.gov.uk/about-us/how-we-work/funding-and-accounts> . The audit opinion provided by Grant Thornton (GT) will be added to the Accounts after the meeting, once the Audit Findings Report has been presented and approved (next agenda item).
- 1.4 Once Members have approved the Accounts, the Authority's Chair will be required to sign the Statement of Responsibilities on behalf of all Members (below the Chief Finance Officer's Certification) on page 10.
- 1.5 The Chair of the Authority and the Chief Executive (National Park Officer) are also required to sign a Letter of Representation on behalf of the Authority, a copy of which is included at Appendix 1. The purpose of the Letter of Representation is to

confirm to the Auditors that the Authority's financial statements give a true and fair view.

2 Financial Performance

- 2.1 The Authority reviewed and approved the outturn position on 12 June 2020 (NPA/20/013). Members congratulated staff for the efforts made and outcomes achieved during the year, and for continuing to maintain a culture of robust financial management. A summary of the year's financial performance is set out in the Narrative Report which starts on page 2 of the Accounts.
- 2.2 The actual revenue outturn, in terms of its in-year Management Account reporting was a surplus of £179,957 (£69,394 surplus in 2018/19) which represents a -4.43% variance against Budget (-1.69 % in 2018/19). How this surplus is reconciled to the "Deficit on Provision of Services" line in the Comprehensive Income and Expenditure Statement (page 12 of the Accounts) is set out in the table below:

31 March 2019 £000		31 March 2020 £000
1,231	"Deficit on the Provision of Services" line in the Comprehensive Income and Expenditure Statement	433
	<i>Reverse out non-cash items:</i>	
(211)	Amortisation, depreciation & impairment charges	(216)
(1,070)	IAS19 Retirement Benefit adjustments (pensions)	(763)
(7)	Accumulated Absences adjustment (leave and flexi balances)	3
0	Reserve net gain on disposal of Non-current assets	14
	<i>Capital & Reserves:</i>	
26	Capital expenditure financed from revenue resources or Capital Grants	306
(38)	Net transfers to or (from) reserves per Management Accounts	43
(78)	Revenue Budget Surplus	(180)

- 2.3 There have been no changes to the financial outturn, as reported on 12 June, or as a result of the Audit.

3 Reserves

- 3.1 The total net transfer to Earmarked Reserves as at 31 March was £244,006 i.e. our Earmarked Reserves balances have been increased by this much. The General Reserve (unallocated) has been maintained at £500,000 and is the minimum level of balances that the Authority has determined must be retained. A summary of the total opening and closing Reserve Balances is set out below. Note 12 of the Accounts provides a more detailed explanation and does the Outturn report (NPA/20/013).

2018/19 £	Table 8: Earmarked Reserve Balances	2019/20 £
(2,252,350)	1 April Opening Balance	(2,233,565)
372,975	Reserves used in year (table 9)	327,738
(404,190)	Transfers to earmarked reserves at year-end for specific purposes (table 10)	(550,975)
50,000	Transfer to General Reserve	0
0	Transfer to Capital Receipts Reserve	(20,769)
(2,233,565)	Total Earmarked Reserves at 31 March	(2,477,571)
(500,000)	General Unallocated Reserve	(500,000)
(2,733,565)	Total Reserve Balances at 31 March	(2,977,571)

- 3.2 In aggregate, the level of reserves and balances held is regarded as sufficient to meet current needs and to provide assurance that unforeseen risks and emergencies can be managed. These balances are determined in part by our on-going work programmes and projects and by a risk based analysis and the methodology approved by the Authority.

4 Pension Scheme Assets and Liabilities

- 4.1 The Authority's pension fund deficit is subject to two different actuarial valuations; the Triennial Valuation and the IAS 19 annual accounting valuation. The Triennial Valuation is used to set the employer contribution rates for the following three years and is based on assumptions that are specific to the authority's part of the Devon Pension Fund. The annual IAS 19 valuation, that the authority is required to use in these accounts uses standardised assumptions and is designed to provide comparability between employers.
- 4.2 The result of the annual accounting valuation as at 31 March 2020 for the Authority is that the net liability has decreased by £0.553 million from £13.222 million to £12.669 million due mainly to changes in financial and demographic assumptions. The liability (accounting valuation) is an assessment of the level of corporate bonds a corporate body would need to issue in order to cover the cost of the deficit over an assessed period. This approach was designed with the Private Sector in mind but has also been adopted by the Public Sector. However the true pension fund deficit is assessed through the Triennial Valuation and the deficit made good over the working life of the employees rather than by issuing Corporate Bonds.
- 4.3 The last triennial valuation took place as at 31 March 2019 and the Authority's funding level was assessed to be at 97% compared to 90% in 2016 and the employer contribution rate has remained stable. The Authority continues to make additional contributions to seek to achieve a 100% funding position in accordance with the recovery plan determined by the Actuary. In 2016/17 Members approved the payment of a cash lump sum contribution of £500,000 into the fund, with the aim

of reducing past service deficits and to potentially reduce future years' contribution increases. The outcome of this decision will only become clear in future years, however current performance has indicated that our deficit recovery strategy is on track.

- 4.4 The annual accounting valuation and disclosures included in the Accounts (Note 33) makes use of many assumptions and is a "snapshot" valuation of assets and liabilities on one particular day at year-end. This snapshot approach to valuing the deficit is volatile and unpredictable. The impact of the Covid-19 pandemic clearly has had a significant world-wide economic impact, but the Pension Fund is a long-term investment vehicle, which means that valuation results will always fluctuate. It is arguable whether the annual "accounting" calculation of the pension fund deficit accurately reflects the long run position, many believe it does not. The pension fund deficit as reported in the Accounts does not represent an immediate call on the Authority's reserves but simply provides an accounting valuation snapshot (at 31 March) with the value of assets and liabilities changing on a daily basis.

5 Going Concern and Responses to Auditor Questions

- 5.1 During the audit of the Accounts, in order to comply with International Auditing Standards the Auditors need to establish:

- Their understanding of the management processes in place to prevent and detect fraud and to ensure compliance with law and regulation and
- Their understanding of how the Audit & Governance Committee gains assurance over management processes and arrangements

To assist them in meeting these requirements, we were asked to consider and formally respond to two sets of questions; responses were provided, after consultation with the Chair of the Authority and of Audit & Governance Committee, in April (copies are attached at Appendix 2).

- 5.2 At the meeting on 12 June, the Authority was asked to consider the long-standing matter of historical management agreement payments made between 2006 and 2012 that were identified as falling within the definition of State Aid; and whether a contingent liability note should be included in the Accounts. Members determined that as there had been no change in circumstances or level of risk (of repayment) that a note would not be required.

6 Local Code of Corporate Governance and the Annual Governance Statement (AGS)

- 6.1 On 12 June the Authority considered and approved the current year's formal review and assessment of the Authority's governance arrangements, as set out in our Local Code of Corporate Governance and Annual Governance Statement (NPA/20/014). There are no changes or amendments to the AGS previously approved and it is therefore published alongside the Accounts (see page 57). It does however need to be re-approved and re-signed by the Chair of the Authority and the Chief Executive.

7 Conclusion

- 7.1 The External Auditors, Grant Thornton (GT) will present their “Audit Findings Report” (AFR) and their “Audit Opinion” to you separately (next item on the agenda). It is pleasing to note that apart from two minor errors in the notes, that there are no mis-statements or control weaknesses. They have also determined that the Authority had proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources (value for money conclusion). GT anticipates being able to provide an unqualified opinion in respect of the financial statements, and an unqualified value for money conclusion once the final checks are completed.
- 7.2 At the time of writing this report there was still some work outstanding in respect of the audit of the Pension Fund, including the issuing of the assurance letter from the Pension Fund auditor (also GT). An update will be provided at the meeting. Appendix A of the AFR contains an action plan containing two recommendations, to which Management has responded. Once GT’s work is complete a copy of the audit opinion will be added to the Accounts, which will be published on the website with the audit findings report and the “formal notification of completion of audit”.
- 7.3 Prudent financial management and increased income means that we have not had to call on reserves for some key projects and that this year’s revenue surplus can be set aside to help fund the Medium Term Financial Plan budget gap that has arisen due a real terms cut in National park Grant for 2020/21. This also means that we are able to maintain the Match Funding and Invest to Save Reserves to take advantage of future opportunities and new projects
- 7.4 Once again the Authority has experienced financial success; absorbing additional costs in year rather than using reserves and therefore maintaining financial resilience, by:
- Generating income from sales, fees and charges, sponsorship, donations and treasury
 - Robust cost control and efforts to seek out the best price and value for money
 - Proactively seeking and achieving efficiency savings wherever possible
 - Continued success at leveraging in external grant income by working in partnership with others
 - The hard work of staff
- 7.5 The Authority continues to maintain a robust financial position; and is demonstrating a proactive approach to building stronger partnerships, generating new income streams and financial resilience and agility. We are well placed to continue to deliver good outcomes for Dartmoor and to support and deliver against the Government’s “8-Point Plan for England’s National Parks” and the 25 Year Environment Plan. We have already completed a business review to respond to the ‘Glover agenda’, in particular, enhancing our capacity to engage with new audiences.

- 7.6 Members should note that the impact of the coronavirus pandemic will be felt in the current financial year and beyond. We will report on this through our budget and business plan and financial monitoring processes.

DONNA HEALY

Background Papers:

NPA/19/006 – 2019/20 Net Revenue Budget, Medium Term Financial Plan & Capital Budget

NPA/19/007 – 2019/20 Treasury Management & Investment Strategy

NPA/AG/19/010 - Financial Management 1 April to 30 September 2019

NPA/AG/20/001 - Financial Management 1 April to 31 December 2019

NPA/19/013 – Financial Outturn 2019/20

NPA/20/014 – Local Code of Corporate Governance & 2019/20 Annual Governance Statement

Attachments: **Appendix 1 – Letter of Representation**
 Appendix 2 – Responses to Auditors

20200904 DH Statement of Accounts 2019/20



Dartmoor National Park Authority, Parke, Bovey Tracey, Newton Abbot, Devon TQ13 9JQ. T: 01626 832093 E: hq@dartmoor.gov.uk

Appendix 1 to Report No. NPA/20/019

Grant Thornton UK LLP
No 1 Whitehall Riverside
Whitehall Road
Leeds
LS1 4BN

Your ref:
Please quote: KB-PW/GT310320
Direct line: 01626 831059
4 September 2020

Dear Sirs

Dartmoor National Park Authority
Financial Statements for the year ended 31 March 2020

This representation letter is provided in connection with the audit of the financial statements of Dartmoor National Park Authority for the year ended 31 March 2020 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities for the preparation of the Authority's financial statements in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the Authority and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The Authority has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

Pamela Woods Chair **Kevin Bishop PhD** Chief Executive (National Park Officer)

The purposes of the Dartmoor National Park Authority are to conserve and enhance the natural beauty, wildlife and cultural heritage of the National Park and to promote opportunities for the understanding and enjoyment of the area's special qualities. In pursuing these purposes the Authority has a duty to seek to foster the economic and social well-being of the local community.

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- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements.
- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for IAS19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- vii. Except as disclosed in the financial statements:
 - a. there are no unrecorded liabilities, actual or contingent
 - b. none of the assets of the Authority has been assigned, pledged or mortgaged
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. We have considered the misclassification and disclosures changes schedules included in your Audit Findings Report. The financial statements have been amended for these misclassifications and disclosure changes and are free of material misstatements, including omissions.
- xi. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiii. We have updated our going concern assessment and cashflow forecasts in light of the Covid-19 pandemic. We continue to believe that the Authority's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that current and future sources of funding or support will be more than adequate for the Authority's needs. We believe that no further disclosures relating to the Authority's ability to continue as a going concern need to be made in the financial statements.
- xiv. We confirm that we are holding a cash balance of £350,000 in respect of a S.106 Planning Obligation Agreement. We are acting as the banker for this money, which will be passed to a third party as a contribution towards an affordable housing scheme, and it is excluded from the Authority's financial statements. We are aware of the deadlines for the use of the funds and are working with relevant partners to ensure that the S.106 commitment is delivered.

Information Provided

- xv. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. access to persons within the Authority via remote arrangements, in compliance with the nationally specified social distancing requirements established by the government in response to the Covid-19 pandemic. from whom you determined it necessary to obtain audit evidence.
- xvi. We have communicated to you all deficiencies in internal control of which management is aware.
- xvii. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xviii. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xix. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Authority, and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xx. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xxi. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xxii. We have disclosed to you the identity of the Authority's related parties and all the related party relationships and transactions of which we are aware.
- xxiii. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

- xxiv. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Authority's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxv. The disclosures within the Narrative Report fairly reflect our understanding of the Authority's financial and operating performance over the period covered by the financial statements.

Approval

The approval of this letter of representation was minuted by the Authority at its meeting on 4 September 2020.

Yours faithfully

K Bishop.....
Chief Executive (National Park Officer)

Date.....

P Woods.....
Chair of the Authority

Date.....

Appendix 2 to Report No. NPA/20/019

Auditor question	Response
What do you regard as the key events or issues that will have a significant impact on the financial statements for 2019/20?	During the year, operationally there are no significant issues to report. The NPG financial settlement for 2020/21 was disappointing and future year's budgets and plans may change due to this and the C-19 pandemic. However the Authority holds a good level of reserve balances, and we are confident that we will adapt accordingly. The current C-19 pandemic may impact on asset and pension fund valuations. This will become clear once valuations are received, will be assessed and information on estimations and assumptions disclosed.
Are there changes in circumstances that may give rise to the need for additional accounting estimates to be recognised or disclosed in the financial statements?	None
Are there changes in circumstances that may give rise to revise existing accounting estimates?	No
How would you assess the arrangements for identifying and responding to the risk of fraud for the Authority, including the nature, extent and frequency of such assessments?	The risk of fraud is low. See Anti-fraud & corruption policy & confidential reporting policy. DNPA has a centralised finance team, who are appropriately qualified, experienced. Appropriate levels of internal control and separation of duties are in place. Spending officers and budget holders receive finance training at induction and / or when appropriate
What are your processes for identifying and responding to the risks of fraud in the entity, including any identified specific risks of fraud and risks of fraud likely to exist?	See above
What, if any, are your processes for communicating to those charged with governance your processes for identifying and responding to fraud?	Strategic Risk Register Financial Regulations Anti-fraud and corruption Policy and Confidential reporting policy Procurement Policy & Procedures Standing Orders & Scheme of Delegation Employee & Member Code of Conduct Internal & External Audit Reports Annual Governance Statement Local Code of Corporate Governance Performance & Financial Management Reports All reviewed / approved by A&G and / or Authority
Do you have any knowledge of any actual, suspected or alleged fraud affecting the Authority in 2019/20?	There was none
What are your procedures for recording and retaining details of any related parties? Are there any changes from the prior period? Details include the nature of the relationship, and the purpose of any transactions during the period.	Members – annual process for declaration of interests (in progress) and also declared at every meeting. Staff: required to make any declarations to Head of OD / S151 Officer; records retained in personnel files. No changes.

Is the going concern basis of accounting a fundamental principle in the preparation of the financial statements?	<p>No. There is no indication from Defra or Central Government that the Authority will NOT be in existence or funded mainly from NPG in the foreseeable future. The level of that funding is always subject to change and we have always adapted, flexed and managed that change during our existence.</p> <p>Management, the Authority and the S151 Officer considers the Authority to be in a strong financial position for the future, with a robust level of reserves and an effective operating budget. Future risk & uncertainty is identified in the Strategic Risk Register and Business Plan, with appropriate work programmes in place to ensure that the Authority can continue as a going-concern. A one year (only) NPG has been confirmed for 2020/21. The CSR has been deferred due to the C-19 pandemic. Our MTFP and Business Plan will have to be altered; we are confident that we will be able to manage this going forward; as we have proved in the past.</p> <p>We are aware of no plans by Government to disband National Park Authorities.</p>
Has an assessment of the Authority's ability to continue as a going concern been performed?	See above.
Do you consider there to be any events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern?	See above.
Have you identified any possible litigation or claims which may give rise to a risk of material misstatement?	None
Are you aware of any non-compliance with any laws and regulations?	No
Can you provide details of any solicitors utilised by the Authority during the year. Please indicate where they are working on open litigation or contingencies from prior years?	Our legal services are provided by Devon County Council. If any external solicitors have been used (planning/enforcement) we will provide details at the time of the audit.
Can you provide details of other advisors consulted during the year and the issue on which they were consulted?	<p>Advisors:</p> <p>Land and buildings leases: NPS (SW) Ltd</p>
Have any of the Authority's service providers reported any items of fraud, non-compliance with laws and regulations or uncorrected misstatements which would affect the financial statements?	None

Fraud risk assessment

Auditor Question	Response
Have you assessed the risk of material misstatement in the financial statements due to fraud been assessed?	Yes, we are kept informed by the S151 Officer and the Chief Executive; also receiving regular reports.
What are the results of this process?	The view of A&G Committee is that the risk is low, there are adequate systems of internal control & separation of duties. The committee receives regular financial, performance and governance reports including the risk register and business plan. The Authority has an excellent track record in terms of financial management and reporting, and the committee received all audit reports - which are exemplary. The finance team are experienced, qualified and high performing.
What processes does the Authority have in place to identify and respond to risks of fraud?	<p>*Annual programme of internal audit to test, verify & give assurance which is reported to A&G</p> <p>Robust financial management and reporting systems. Experienced and qualified finance staff. Risk monitored by Leadership Team and A&G Committee</p> <p>Comprehensive suite of governance policies, including anti-fraud & Corruption and Whistleblowing</p> <p>AGS & Local Code of Corporate Governance supported by evidence & approved by A&G Committee</p> <p>Work undertaken by Internal and External Audit</p>
Have any specific fraud risks, or areas with a high risk of fraud, been identified and what has been done to mitigate these risks?	None
Are internal controls, including segregation of duties, in place and operating effectively?	Yes
If not, where are the risk areas and what mitigating actions have been taken?	N/A
Are there any areas where there is a potential for override of controls or inappropriate influence over the financial reporting process (for example because of undue pressure to achieve financial targets)?	No
Are there any areas where there is a potential for misreporting?	No
How does the Dartmoor National Park Authority exercise oversight over management's processes for identifying and responding to risks of fraud?	See above *

What arrangements are in place to report fraud issues and risks to the Dartmoor National Park Authority?	Strategic Risk Register, Anti-Fraud & Corruption Policy and Whistleblowing Policy S151 Officer and Monitoring Officer Annual Governance Statement (and annual review of). Systems & Processes of Internal Control Internal Audit Reports Performance reports
How does the Authority communicate and encourage ethical behaviour of its staff and contractors?	Strategic Risk Register Financial Regulations Standing Orders and Scheme of Delegation Employee Code of Conduct Anti-Fraud & Corruption Policy and Whistleblowing Policy Procurement Policy & procedures Contractors Vetting Policy Staff & Member Induction and training Team Meetings, All Staff meetings Appraisals Organisational Development Strategy
How do you encourage staff to report their concerns about fraud?	See above
Have any significant issues been reported?	None
Are you aware of any related party relationships or transactions that could give rise to risks of fraud?	None
Are you aware of any instances of actual, suspected or alleged, fraud, either within the Authority as a whole or within specific departments since 1 April 2019?	None

Law and regulation

Auditor Question	Response
What arrangements do the Authority have in place to prevent and detect non-compliance with laws and regulations?	Professional Officers, professionally qualified Training (including CPD) Supervision & appraisal Oversight by statutory officers: Monitoring Officer & S151 Officer Legal Services provided by County Council
How does management gain assurance that all relevant laws and regulations have been complied with?	Professional Officers (as above) and assurance gained from the work of Internal / External Audit reports
How are you provided with assurance that all relevant laws and regulations have been complied with?	Via Reports from and contact with Professional Officers & Internal / External audit reports.

Have there been any instances of non-compliance or suspected non-compliance with law and regulation since 1 April 2019?	None
What arrangements do you have in place to identify, evaluate and account for litigation or claims?	LT consists of statutory officers who work closely with Legal Service provided by DCC. We are a small Authority and therefore we are able to communicate easily, and can work together to assess any risk and account for any claims accordingly. Robust complaints procedure, managed by Head of Organisational Development & reports to Leadership Team. Insurance managed by Head of Business Support.
Are there any actual or potential litigation or claims that would affect the financial statements?	None
Have there been any reports from other regulatory bodies, such as HM Revenues and Customs, which indicate non-compliance?	None



NPA/20/020

Dartmoor National Park Authority

4 September 2020

External Audit – Audit Findings Report for Dartmoor National Park Authority 2019/20

Report provided by Grant Thornton via the Head of Business Support (Chief Finance Officer)

Recommendation: **That the Authority notes the attached report and the findings within**

1 Introduction

- 1.1 The attached report provided by the Authority's External Auditors (Grant Thornton) sets out the findings from the audit of the financial statements and the work undertaken in relation to the value for money conclusion
- 1.2 It describes the work that the external auditors have undertaken to address the risks identified in the Audit Plan, which was presented to the Authority in May 2020.

2 Financial Implications

- 2.2 The audit costs are set out in Appendix C of the report The 2019/20 scale fee is as agreed. The proposed audit fee variation has not been accepted by the Authority and is currently being reviewed by the Public Sector Audit Appointments body (PSAA). Who will make a fee determination based on the information provided, and will notify both the firm and the authority of the results of their determination. Until they make a fee determination the proposed additional fee cannot be invoiced. However, I have to date included the full proposed fee in the Statement of Accounts (note 26).

3 Conclusion and Recommendation

- 3.1 That the Authority notes the attached report and the findings within.

DONNA HEALY

Attachments: **Appendix 1 – Audit Findings Report**

20200904DHAudit Findings Report



NPA/20/021

Dartmoor National Park Authority

4 September 2020

Tree Preservation Orders, Section 211 Notifications (Works to Trees in Conservation Areas) and Hedgerow Removal Notices Determined Under Delegated Powers

Report of the Trees and Landscape Officer

Recommendation : **That the decisions be noted.**

TPO APPLICATIONS

Teignbridge

Ref: 19/0071 10 Fullaford Park, Buckfastleigh SX 77327 6585

Application to reduce a lime, horse chestnut, oak and beech tree. The trees have a group amenity value and the reductions will have minimal impact on the form and appearance of the group. Consent was granted subject to conditions;

1. Five working days' notice to be given to the Authority prior to the commencement of approved works.
2. All works are carried out in accordance with British Standard 3998:2010 Tree Work-Recommendations.

Ref: 19/0074 Gate House, North Bovey SX 7409 8387

Application to reduce a beech tree. The works will have minimal impact on the health or appearance of the tree. Consent was granted subject to conditions;

1. Five working days' notice to be given to the Authority prior to the commencement of approved works.
2. All works are carried out in accordance with British Standard 3998:2010 Tree Work-Recommendations.

West Devon

Ref: 19/0073 Ashdown, Yelverton SX 5181 6819

Application to reduce the crown of a sycamore tree. The remedial works are minor and the works will have minimal impact on the health or appearance of the tree. Consent was granted subject to conditions;

1. Five working days' notice to be given to the Authority prior to the commencement of approved works.
2. All works are carried out in accordance with British Standard 3998:2010 Tree Work-Recommendations.

SECTION 211 NOTICES

Teignbridge

Ref: 19/0060 Sands School, Ashburton SX 7581 6997

Notification to pollard a lime and reduce a holm oak and beech. The works will have minimal impact on the character of the Conservation Area.

A Tree Preservation Order has not been made.

Ref: 19/0061 Clifton Cottage, North Bovey SX 7402 8383

Notification to fell a cypress tree. The felling will have minimal impact on the character of the Conservation Area.

A Tree Preservation Order has not been made.

Ref: 19/0063 Greenbank, North Bovey SX 7413 8382

Notification to fell a cherry tree. The tree is in very poor condition and has a short life expectancy.

A Tree Preservation Order has not been made.

Ref: 19/0064 The Valliant Soldier, Buckfastleigh SX 7411 6617

Notification to fell a willow and four poplar tree. The trees are mostly hidden from public view and the felling will have minimal impact on the character of the Conservation Area.

A Tree Preservation Order has not been made.

Ref: 19/0065 Oaktree Cottage, North Bovey SX 7399 8393

Notification to fell a birch tree and to reduce a cherry, dogwood and birch tree. The works will have minimal impact on the character of the Conservation Area.

A Tree Preservation Order has not been made.

Ref: 19/0066 The Old Rectory, Moretonhampstead SX 7549 8601

Notification to reduce a mulberry tree. The works will have minimal impact on the health or appearance of the tree.

A Tree Preservation Order has not been made.

Ref: 19/0067 69 North Street, Ashburton SX 7538 7008

Notification to fell a pittosporum. The works will have minimal impact character of the Conservation Area.

A Tree Preservation Order has not been made.

Ref: 19/0070 Manaton Village Green SX 7499 8125

Notification to reduce pollard two lime trees. The works will have minimal impact on the character of the Conservation Area.

A Tree Preservation Order has not been made.

West Devon

Ref: 19/0062 40 New Street, Chagford SX 7015 8728

Notification to reduce two holly and an ash tree and fell an elm. The works will have minimal impact on the character of the Conservation Area.

A Tree Preservation Order has not been made.

Ref: 19/0068 Staplers, Sticklepath SX 6405 9413

Notification to re-pollard an ash tree and remove a stem on a maple tree. The works will have minimal impact on the character of the Conservation Area.

A Tree Preservation Order has not been made.

Ref: 19/0069 Holy Trinity Church, Drewsteingnton SX 7364 9084

Notification to reduce a magnolia. The works will have minimal impact on the health or appearance of the tree.

A Tree Preservation Order has not been made.

Ref: 19/0072 Meavy House, Meavy SX 5412 6725

Notification to fell a Monterey cypress. The tree is in very poor condition with a very short life expectancy.

A Tree Preservation Order has not been made.

Ref: 19/0075 1 Brookside Cottage, Sticklepath SX 6423 9406

Notification to fell a sycamore tree. The felling will have minimal impact on the character of the Conservation Area.

A Tree Preservation Order has not been made.

Ref: 19/0076

6 Steddaford Court, Sticklepath

SX 6427 9408

Notification to re-pollard a maple tree. The works will have minimal impact on the character of the Conservation Area.

A Tree Preservation Order has not been made.

Ref: 19/0077

5 Steddaford Court, Sticklepath

SX 6426 9411

Notification to fell a birch tree. The tree is in very poor condition.

A Tree Preservation Order has not been made.

BRIAN BEASLEY