



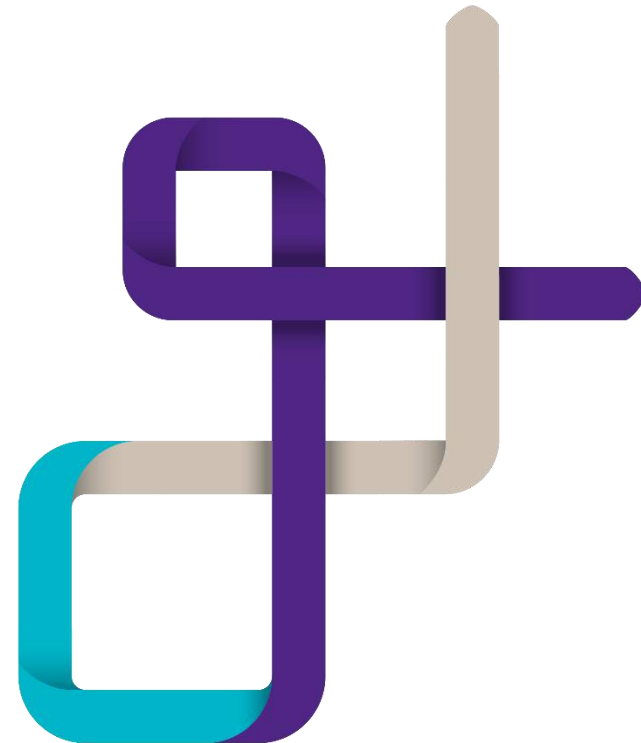
# External Audit Plan

*Year ending 31 March 2018*

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Dartmoor National Park Authority

26 February 2018



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## Your key Grant Thornton team members are:

Geraldine Daly

Associate Director

T: 0117 305 7741

E: [geri.n.daly@uk.gt.com](mailto:geri.n.daly@uk.gt.com)

Anopa Gumbie

Assistant Manager

T: 0117 305 7832

E: [anopa.c.gumbie@uk.gt.com](mailto:anopa.c.gumbie@uk.gt.com)

Liam Royle

In-charge auditor

T: 0117 305 7857

E: [liam.c.royle@uk.gt.com](mailto:liam.c.royle@uk.gt.com)

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or any weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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# Introduction & headlines

## Purpose

This document provides an overview of the planned scope and timing of the statutory audit of Dartmoor National Park Authority ('the Authority') for those charged with governance.

## Respective responsibilities

The National Audit Office ('the NAO') has issued a document entitled Code of Audit Practice ('the Code'). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of Dartmoor National Park Authority. We draw your attention to both of these documents on the [PSAA website](#).

## Scope of our audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the:

- financial statements (including the Annual Governance Statement) that have been prepared by management with the oversight of those charged with governance (the Authority); and
- Value for Money arrangements in place at the Authority for securing economy, efficiency and effectiveness in your use of resources.

The audit of the financial statements does not relieve management or the Authority of your responsibilities. It is the responsibility of the Authority to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Authority is fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the Authority's business and is risk based.

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## Significant risks

Those risks requiring specific audit consideration and procedures to address the likelihood of a material financial statement error have been identified as:

- Valuation of the pension fund liability
- Valuation of property, plant and equipment
- Management override of controls

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Audit Findings (ISA 260) Report.

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## Materiality

We have determined planning materiality to be £100,000 (PY £100,000), which equates to 1.9% of your gross expenditure for the prior year. We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. Clearly trivial has been set at £5,000 (PY £5,000).

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## Value for Money arrangements

Our risk assessment regarding your arrangements to secure value for money has not identified any VfM significant risks.

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## Audit logistics

Our interim visit will take place in February and our final visit will take place in June. Our key deliverables are this Audit Plan and our Audit Findings Report.

Our fee for the audit will be no less than £11,807 (PY: £11,807) for the Authority.

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## Independence

We have complied with the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements

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# Deep business understanding

## Changes to financial reporting requirements

### Accounts and Audit Regulations 2015 (the Regulations)

The Department of Communities and Local Government (DCLG) is currently undertaking a review of the Regulations, which may be subject to change. The date for any proposed changes has yet to be confirmed, so it is not yet clear or whether they will apply to the 2017/18 financial statements.

Under the 2015 Regulations local authorities, including National Park authorities, are required to publish their accounts along with the auditors opinion by 31 July 2018.

### Changes to the CIPFA 2017/18 Accounting Code

CIPFA have introduced other minor changes to the 2017/18 Code which confirm the going concern basis for local authorities, and updates for Leases, Service Concession arrangements and financial instruments.

## Key challenges

### Financial pressures

There have been significant funding pressures across the public sector for a number of years. These have required local authorities, including national parks, to make savings. The Authority is in a unique position as grant levels have increased by 1.72% pa since 2015/16 and are expected to continue to do so until 2019/20. Expenditure is expected to remain stagnant at the £4.5m mark increasing by only 1% over the whole period which shows a consistency with other bodies in the sector as all players continue their efforts to control their costs against an inflationary environment.

### Working with Partners

The Authority works with and places reliance on a number of partnership working arrangements across a number of its operations and continues to be core to its business going forward.

### Development and delivery of a Medium term financial plan

The Authority is reliant on the National Park DEFRA Grant. There is increasing demand on outcomes. There is a requirement to continue to develop income generating activity in the medium term to ensure outcomes are met. We will continue to review your arrangements for updating your medium term financial plan as part of our ongoing planning work.

## Our response

- We will consider whether your financial position leads to uncertainty about the going concern assumption and will review any related disclosures in the financial statements.
- We will keep you informed of changes to the Regulations and any associated changes to financial reporting or public inspection requirements for 2017/18 through on-going discussions and invitations to our technical update workshops.
- As part of our opinion on your financial statements, we will consider whether your financial statements reflect the financial reporting changes in the 2017/18 CIPFA Code.
- We will review the contents of your Annual Governance Statement in accordance with reports throughout the year to the Authority and our knowledge.

# Significant risks identified

Significant risks are defined by professional standards as risks that, in the judgement of the auditor, require special audit consideration because they have a higher risk of material misstatement. Such risks often relate to significant non-routine transactions and judgmental matters. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood.

| Risk  | Reason for risk identification  | Key aspects of our proposed response to the risk   |
|---|---|--|
| <b>The revenue cycle includes fraudulent transactions</b> | <p>Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue.</p> <p>This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.</p> | <p>Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the Authority, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:</p> <ul style="list-style-type: none"><li>• there is little incentive to manipulate revenue recognition;</li><li>• opportunities to manipulate revenue recognition are very limited due to the predictability of the majority of the revenue sources; and</li><li>• The culture and ethical frameworks of local authorities, including Dartmoor National Park Authority, mean that all forms of fraud are seen as unacceptable.</li></ul> <p>Therefore we do not consider this to be a significant risk for Dartmoor National Park Authority.</p> |
| <b>Management over-ride of controls</b>                   | <p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. .</p> <p>Management over-ride of controls is a risk requiring special audit consideration.</p>  | <p>We will:</p> <ul style="list-style-type: none"><li>• gain an understanding of the accounting estimates, judgements applied and decisions made by management and assess their reasonableness</li><li>• obtain a full listing of journal entries, identify and test unusual journal entries for appropriateness</li><li>• evaluate the rationale for any changes in accounting policies or significant unusual transactions.</li></ul>  |

# Significant risks identified

| Risk  | Reason for risk identification  | Key aspects of our proposed response to the risk   |
|---|---|--|
| <b>Valuation of property, plant and equipment</b> | <p>The Authority revalues its land and buildings on a five-year basis to ensure that carrying value is not materially different from fair value. This represents a significant estimate by management in the financial statements.</p> <p>We identified the valuation of land and buildings revaluations and impairments as a risk requiring special audit consideration.</p> | <p>We will:</p> <ul style="list-style-type: none"><li>• Review management's processes and assumptions in implementing the estimate.</li><li>• Review of the competence, expertise and objectivity of external valuation experts.</li><li>• Review of the instructions issued to external valuation experts and the scope of their work.</li><li>• Communicate with valuation expert about the basis on which the valuation is carried out and challenge of the key assumptions.</li><li>• Review and challenge the information used by the valuation expert to ensure it is robust and consistent with our understanding.</li><li>• Test revaluations made during the year to ensure they are input correctly into the Authority's asset register</li><li>• Evaluate the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value.</li></ul>                    |
| <b>Valuation of pension fund net liability</b>    | <p>The Authority's pension fund asset and liability as reflected in its balance sheet represent a significant estimate in the financial statements.</p> <p>We identified the valuation of the pension fund net liability as a risk requiring special audit consideration.</p>   | <p>We will:</p> <ul style="list-style-type: none"><li>• Identify the controls put in place by management to ensure that the pension fund liability is not materially misstated. We will also assess whether these controls were implemented as expected and whether they are sufficient to mitigate the risk of material misstatement</li><li>• Evaluate the competence, expertise and objectivity of the actuary who carried out your pension fund valuation. We will gain an understanding of the basis on which the valuation is carried out</li><li>• Undertake procedures to confirm the reasonableness of the actuarial assumptions made.</li><li>• Confirm the validity of the source data provided to your actuary by matching this data to the Authority's payroll and/or accounting records</li><li>• Check the consistency of the pension fund asset and liability and disclosures in notes to the financial statements with the actuarial report from your actuary</li></ul> |

# Reasonably possible risks identified

Reasonably possible risks (RPRs) are, in the auditor's judgment, other risk areas which the auditor has identified as an area where the likelihood of material misstatement cannot be reduced to remote, without the need for gaining an understanding of the associated control environment, along with the performance of an appropriate level of substantive work. The risk of misstatement for an RPR is lower than that for a significant risk, and they are not considered to be areas that are highly judgmental, or unusual in relation to the day to day activities of the business.

| Risk                         | Reason for risk identification  | Key aspects of our proposed response to the risk   |
|------------------------------|---|--|
| <b>Employee remuneration</b> | <p>Payroll expenditure represents a significant percentage (58%) of the Authority's operating expenses.</p> <p>As the payroll expenditure comes from a number of individual transactions there is a risk that payroll expenditure in the accounts could be understated. We therefore identified completeness of payroll expenses as a risk requiring particular audit attention</p> | <p>We will</p> <ul style="list-style-type: none"> <li>• evaluate the Authority's accounting policy for recognition of payroll expenditure for appropriateness;</li> <li>• gain an understanding of the Authority's system for accounting for payroll expenditure and evaluate the design of the associated controls; and</li> <li>• perform substantive analytical review of payroll expenditure throughout the year;</li> </ul>   |
| <b>Operating expenses</b>    | <p>Non-pay expenses on other goods and services also represents a significant percentage (32%) of the Authority's operating expenses. Management uses judgement to estimate accruals of un-invoiced costs.</p> <p>We identified completeness of non- pay expenses as a risk requiring particular audit attention:</p>   | <p>We will</p> <ul style="list-style-type: none"> <li>• evaluate the Authority's accounting policy for recognition of non-pay expenditure for appropriateness;</li> <li>• gain an understanding of the Authority's system for accounting for non-pay expenditure and evaluate the design of the associated controls;</li> <li>• review a sample of creditor accruals to confirm they have been appropriately accounted for; and</li> <li>• test a sample of the non-pay expenses after the year end in order to determine the completeness of accruals made at the year end date.</li> </ul> |

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# Other matters

## Other work

In addition to our responsibilities under the Code of Practice, we have a number of other audit responsibilities, as follows:

- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statement are in line with the guidance issued and consistent with our knowledge of the Authority.
- We will read your Narrative Statement and check that it is consistent with the financial statements on which we give an opinion and that the disclosures included in it are in line with the requirements of the CIPFA Code of Practice.
- We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.
- We consider our other duties under the Act and the Code, as and when required, including:
  - giving electors the opportunity to raise questions about your 2017/18 financial statements, consider and decide upon any objections received in relation to the 2017/18 financial statements;
  - issue of a report in the public interest; and
  - making a written recommendation to the Authority, copied to the Secretary of State.
- We certify completion of our audit.

## Other material balances and transactions

Under International Standards on Auditing, "irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure". All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in this report.

## Going concern

As auditors, we are required to "obtain sufficient appropriate audit evidence about the appropriateness of management's use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity's ability to continue as a going concern" (ISA (UK) 570). We will review management's assessment of the going concern assumption and evaluate the disclosures in the financial statements.



# Materiality

## The concept of materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

## Materiality for planning purposes

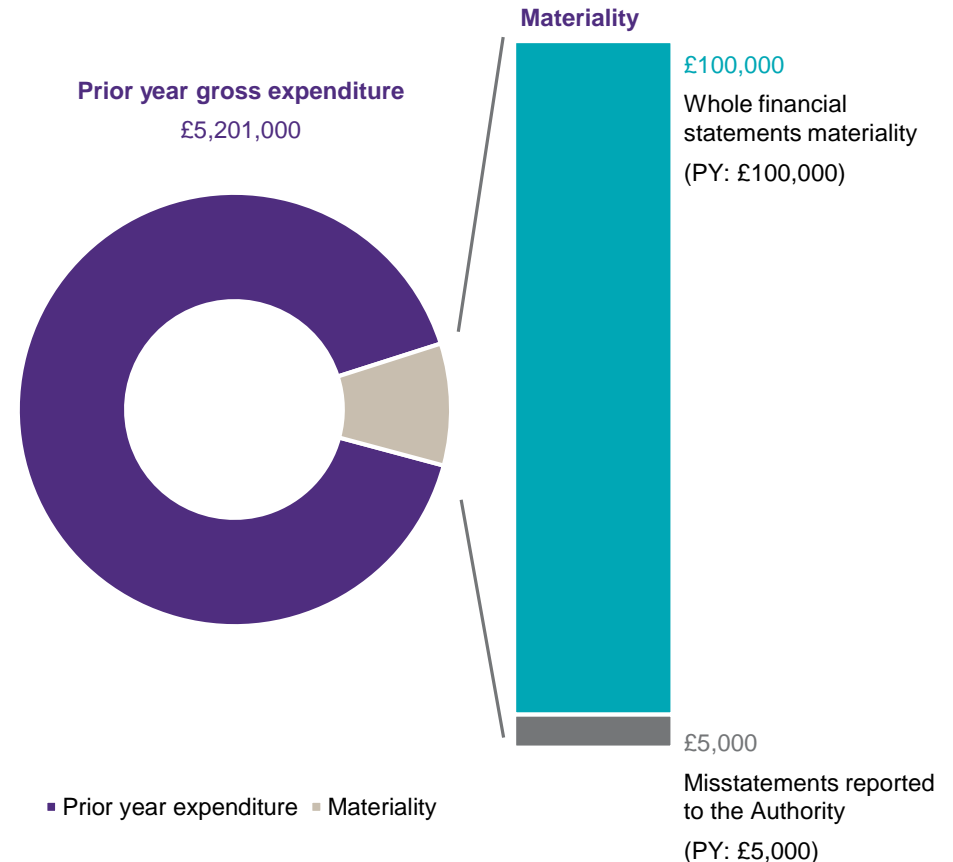
We propose to calculate financial statement materiality based on a proportion of the gross expenditure of the Authority for the financial year. In the prior year we used the same benchmark. We have determined planning materiality (the financial statements materiality determined at the planning stage of the audit) to be £100,000 (PY £100,000), which equates to 1.9% of your gross expenditure for the prior year. We design our procedures to detect errors in specific accounts at a lower level of precision.

We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality

## Matters we will report to the Authority

Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Authority any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria. In the context of the Authority, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £5,000 (PY £5,000).

If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Authority to assist it in fulfilling its governance responsibilities.



# Value for Money arrangements

## Background to our VFM approach

The NAO issued its guidance for auditors on Value for Money work for 2017/18 in November 2017. The guidance states that for local government bodies, auditors are required to give a conclusion on whether the Authority has proper arrangements in place.

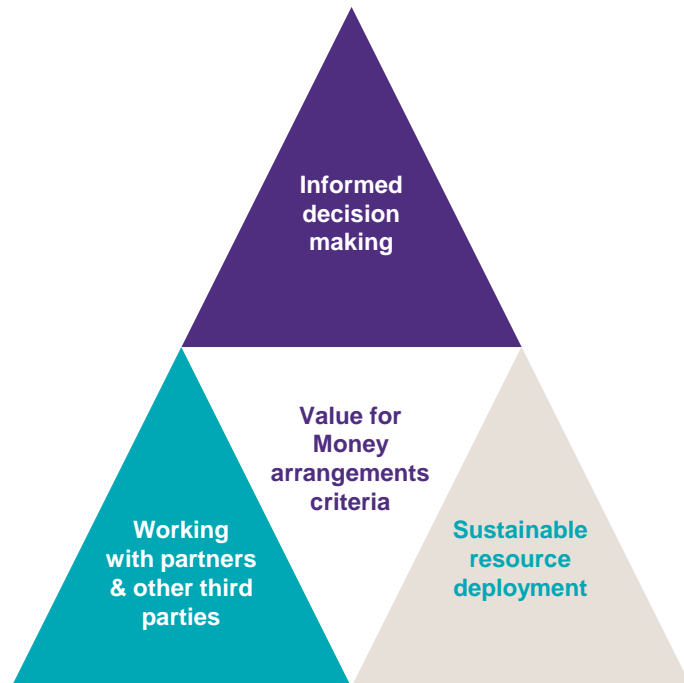
The guidance identifies one single criterion for auditors to evaluate:

*“In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.”*

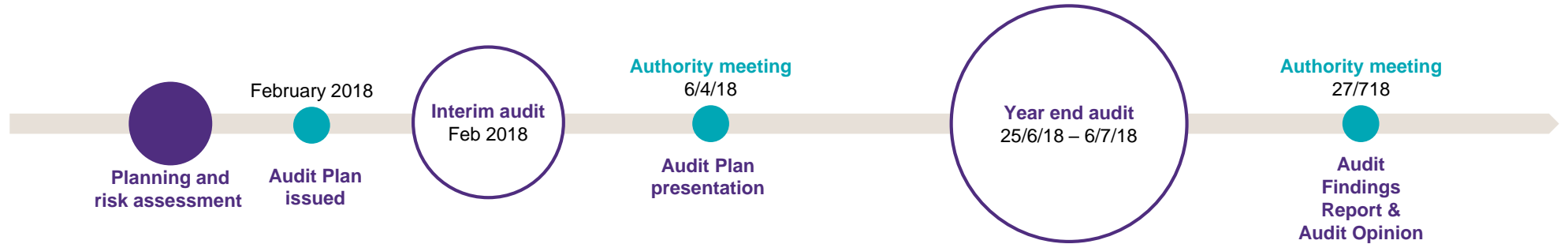
This is supported by three sub-criteria, as set out below:

## Significant VFM risks

We have not identified any significant risks from our initial risk assessment. We will continue our review of your arrangements, including reviewing your Annual Governance Statement, before we issue our auditor's report. We will continue to update our risk assessment on an ongoing basis and report any changes to you.



# Audit logistics, team & audit fees



## Geraldine Daly, Engagement Lead

Responsible for overall quality control; accounts opinions; final authorisation of reports; attendance at Audit Committee.



## Anopa Gumbie, Audit Manager

Responsible for the overall management of the audit; consideration of VFM work; quality assurance of audit work and outputs.



## Liam Royle, Audit Incharge

Responsible for management of audit fieldwork, including accounts; coordination of work completed by audit assistants; coordination of work of specialists and advisors where delegated by the Manager.

## Audit fees

The planned audit fees are no less than £11,807 (PY: £11,807) for the financial statements audit. In setting your fee, we have assumed that the scope of the audit, and the Authority and its activities, do not significantly change.

## Our requirements

To ensure the audit is delivered on time and to avoid any additional fees, we have detailed our expectations and requirements in the following section 'Early Close'. If the requirements detailed overleaf are not met, we reserve the right to postpone our audit visit and charge fees to reimburse us for any additional costs incurred.

\* - Date will be confirmed with management in due course as it will be outside the committee's schedule

# Early close

## Meeting the early close timeframe

Bringing forward the statutory date for publication of audited local government accounts (including National Park authorities) to 31 July this year, across the whole sector, is a significant challenge for local authorities and auditors alike. For authorities, the time available to prepare the accounts is curtailed, while, as auditors we have a shorter period to complete our work and face an even more significant peak in our workload than previously.

We have carefully planned how we can make the best use of the resources available to us during the final accounts period. As well as increasing the overall level of resources available to deliver audits, we have focused on:

- bringing forward as much work as possible to interim audits
- starting work on final accounts audits as early as possible, by agreeing which authorities will have accounts prepared significantly before the end of May
- seeking further efficiencies in the way we carry out our audits
- working with you to agree detailed plans to make the audits run smoothly, including early agreement of audit dates, working paper and data requirements and early discussions on potentially contentious items.

We are satisfied that, if all these plans are implemented, we will be able to complete your audit and those of our other local government clients in sufficient time to meet the earlier deadline.

## Client responsibilities

Where individual clients do not deliver to the timetable agreed, we need to ensure that this does not impact on audit quality or absorb a disproportionate amount of time, thereby disadvantaging other clients. We will therefore conduct audits in line with the timetable set out in audit plans (as detailed on page 11). Where the elapsed time to complete an audit exceeds that agreed due to a client not meeting its obligations we will not be able to maintain a team on site. Similarly, where additional resources are needed to complete the audit due to a client not meeting their obligations we are not able to guarantee the delivery of the audit by the statutory deadline. Such audits are unlikely to be re-started until very close to, or after the statutory deadline. In addition, it is highly likely that these audits will incur additional audit fees.

## Our requirements

To minimise the risk of a delayed audit or additional audit fees being incurred, you need to ensure that you:

- produce draft financial statements of good quality by the deadline you have agreed with us, including all notes, the narrative report and the Annual Governance Statement
- ensure that good quality working papers are available at the start of the audit, in accordance with the working paper requirements schedule that we have shared with you
- ensure that the agreed data reports are available to us at the start of the audit and are reconciled to the values in the accounts, in order to facilitate our selection of samples
- ensure that all appropriate staff are available on site throughout (or as otherwise agreed) the planned period of the audit
- respond promptly and adequately to audit queries.

In return, we will ensure that:

- the audit runs smoothly with the minimum disruption to your staff
- you are kept informed of progress through the use of an issues tracker and weekly meetings during the audit
- we are available to discuss issues with you prior to and during your preparation of the financial statements.

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# Independence & non-audit services

## **Auditor independence**

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant facts and matters that may bear upon the integrity, objectivity and independence of the firm or covered persons, relating to our independence. We encourage you to contact us to discuss these or any other independence issues with us. We will also discuss with you if we make additional significant judgements surrounding independence matters.

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements. Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in December 2016 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

We confirm that we have implemented policies and procedures to meet the requirements of the Ethical Standard. For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Authority.

## **Non-audit services**

Grant Thornton is providing advice on the arrangements for the Heart of the South West partnership. This work has been agreed with Public Sector Appointments Ltd and we have considered carefully whether this work would constitute an ethical conflict. We have concluded that there are no ethical issues that we need to share with you. The fee for this work will be paid by Somerset County Council as the lead authority.

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# Appendices

## A. Revised ISAs

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# Appendix A: Revised ISAs

Detailed below is a summary of the key changes impacting the auditor's report for audits of financial statement for periods commencing on or after 17 June 2016.

| <b>Section of the auditor's report</b>                           | <b>Description of the requirements</b>   |
|--|--|
| <b>Conclusions relating to going concern</b>                     | We will be required to conclude and report whether: <ul style="list-style-type: none"><li>• The directors use of the going concern basis of accounting is appropriate</li><li>• The directors have disclosed identified material uncertainties that may cast significant doubt about the Authority ability to continue as a going concern.</li></ul>   |
| <b>Material uncertainty related to going concern</b>             | We will need to include a brief description of the events or conditions identified that may cast significant doubt on the Authority's ability to continue as a going concern when a material uncertainty has been identified and adequately disclosed in the financial statements.<br>Going concern material uncertainties are no longer reported in an Emphasis of Matter section in our audit report.                    |
| <b>Other information</b>   | We will be required to include a section on other information which includes: <ul style="list-style-type: none"><li>• Responsibilities of management and auditors regarding other information</li><li>• A statement that the opinion on the financial statements does not cover the other information unless required by law or regulation</li><li>• Reporting inconsistencies or misstatements where identified</li></ul> |
| <b>Additional responsibilities for directors and the auditor</b> | We will be required to include the respective responsibilities for directors and us, as auditors, regarding going concern.   |
| <b>Format of the report</b>                                      | The opinion section appears first followed by the basis of opinion section.  |



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## DARTMOOR NATIONAL PARK AUTHORITY

6 April 2018

**AUDIT & GOVERNANCE COMMITTEE - TERMS OF REFERENCE**Report of the Head of Business Support

**Recommendation: That Members approve the revised Terms of Reference and schedule of reports / meetings for the Audit & Governance Committee as set out at Appendix 2**

**1 Background**

- 1.1 In May 2006 the Authority determined to establish an Audit and Governance Committee (A&G), a sub-committee of the Authority. The A&G Committee is a key component of the Authority's governance framework; the function is to provide independent and high-level resource to support good governance and strong public financial management.
- 1.2 The overriding purpose of the committee is to provide "Those Charged with Governance" independent assurance on the adequacy of the risk management framework, performance management framework and governance processes; the internal control environment and the integrity of the financial reporting. By overseeing internal and external audit, it makes an important contribution to ensuring that effective assurance arrangements are in place.
- 1.3 The A&G Committee has traditionally focused on the following key areas:
  - Audit (Internal & External)
  - Business Plan - monitoring of achievement of outcomes
  - Performance Management & key performance indicators
  - Risk Management
  - Financial Management
  - Governance policies, regulations and procedures
  - Standards sub-committee
- 1.4 The original Terms of Reference for the A&G Committee and the current reporting timetable is attached at Appendix 1. There has been tremendous change since the inception of the Committee and Members of the Authority and the current A&G Committee requested that the work of the committee be reviewed, along with the Terms of Reference, and the schedule of meetings.
- 1.5 A version of this report containing proposals for the future was considered by the A&G Committee on 2 February 2018 (NPA/AG/18/004). Specifically A&G Committee Members discussed the following:
  - Timing and frequency of meetings
  - Terms of Reference
  - Relationship with the Authority
  - Delegated Powers / Decision making
  - Member attendance
  - Skills and attributes of committee members
  - The name of the Committee

## 2 Options for the Future

2.1 Option 1 - Delete the A&G Committee; take all current reports and the committee's work to the full Authority:

| Advantages   | Disadvantages  |
|--|--|
| Cost & resource savings: <ul style="list-style-type: none"> <li>• Member Allowances</li> <li>• Travel &amp; subsistence costs</li> <li>• Administration costs</li> <li>• Officer time</li> <li>• Removes some duplication</li> </ul> | Authority meetings will take longer and will contain more detailed material for Members to work through                            |
| Every Member has the opportunity to scrutinise   | Pressure at Authority meetings meaning insufficient time to properly discuss / consider issues (which could lead to bad decisions) |
| Every Member gains first hand assurance  |  |

2.2 Option 2 - Refresh the A&G Committee terms of reference and delegated powers; focusing on scrutiny, Performance Management, Business Planning, Financial Monitoring and Audit.

| Advantages   | Disadvantages   |
|--|---|
| Current duplication can be removed via new terms of reference and delegated powers   | Some Members may perceive a certain loss of control or visibility of issues (A&G Minutes are presented at next Authority meeting) |
| A smaller number of Members who have specific skills, knowledge and interest   |   |
| Sufficient time and ability to focus on specific areas of governance and performance - allows more detailed scrutiny and challenge         | A&G meetings will continue to be held after the DM Committee meetings (risk of tiredness remains)                                 |
| Provides degree of separate assurance to the Authority, the public, Auditors and Defra   |   |
| Provides a stable and focused work programme that in turn makes the most of the skills, attributes and experience of the committee Members |   |

2.3 A revised A&G Committee Terms of Reference and proposed reporting timetable can be found at Appendix 2 and reflects the Committee's desire to pursue Option 2. The A&G Committee is of course able to refer any matter back to the full Authority at any time.

2.4 The A&G Committee will continue to meet after the Development Management (DM) Committee meeting on the first Friday of February and November; but in May will meet towards the end of the month to accommodate the new early closedown timetable as set out in the Audit and Accounts Regulations 2015.

- 2.5 The Authority will continue to meet on the first Friday of the month after the DM Committee; but not normally in the months when A&G Committee is held (February, May and November). August has also been kept free as a “reserve month”.
- 2.6 The Annual Meeting will normally be held in mid-June, in accordance with the statutory rules as set out in the National Park Authorities (England) Order 1996 Schedule 2 para 2. Our Standing Orders were amended in July 2016 as follows: *“The Authority shall in every year hold an annual meeting. The first meeting of the Authority held after 31<sup>st</sup> May in any year shall be the annual meeting.”* A slight delay also allows extra time for years in which local elections are being held.
- 2.7 The timing of the Authority meeting in July has also been amended to the end of the month; to approve the Statement of Accounts, the Annual Governance Statement and receive the Audit Findings Report in accordance with the new early closedown dates as set out in the Audit and Accounts Regulations 2015.
- 2.8 It should be noted that the Authority continues to experience some difficulty in scheduling meetings due to the fact that some Members hold office at other Local Authorities and because of recent changes in legislation.

### **3 Conclusion**

- 3.1 It is recommended that Option 2 is adopted and that the A&G Committee’s Terms of Reference are revised as set out in appendix 2; which would take immediate effect and the schedule of meetings and revised reports timetable are confirmed as set out; which will be formally ratified at the Annual Meeting in June.

DONNA HEALY

Background papers: NPA/AG/18/0004

## **AUDIT & GOVERNANCE COMMITTEE** (Existing Terms of Reference)

The general functions of the Audit & Governance Committee are:

- (a) to exercise such powers and decision-making duties as may be delegated to the committee by the Authority;
- (b) to scrutinise the activity of the Authority with particular reference to its governance, performance and use of resources (including human resources);
- (c) to maintain a sub-committee to deal with Standards issues; and
- (d) to make recommendations to the Authority, its committees and sub-committees as appropriate, relevant to governance, performance and resource issues.

Without prejudice to its general functions, the Audit & Governance Committee shall have the following specific functions:

### **A Audit**

- to agree the District Auditor's annual Audit and Inspection Plan;
- to agree the Internal Audit Service programme;
- to consider the Annual Report, any reports from the Authority's Internal Audit Service and/or the District Auditor;
- to determine action plans and monitor progress against them.

### **B Performance**

- to monitor and review the performance of the Authority with particular regard to the Corporate Improvement Action Plan and all statutory or other performance indicators, or agreed service standards and targets;
- to agree Key Performance Indicators and to monitor progress against these;
- to monitor the financial performance of the Authority and the management and maintenance of the Authority's assets;
- to agree the Best Value Review programme and to receive reports and monitor progress against action plans;
- to receive and consider the annual report on the complaints procedure, reports on customer survey/satisfaction, peer reviews, self assessments etc.

### **C Governance**

- to scrutinise and keep under review Internal Control Mechanisms;
- to consider and make recommendations to the Authority regarding policies and procedures which guide the Authority in the discharge of its powers and duties;
- to hear appeals from staff pursuant to various HR policies, as required;
- to monitor and review the Corporate Risk Strategy and Register.

## D Standards

- to promote and maintain high standards of conduct by Members and officers;
- to advise the Authority on the adoption of a Code of Conduct pursuant to s.27(2) of the Localism Act 2011;
- to assist Members to observe the Code of Conduct;
- to consider and determine complaints against Members under the Code of Conduct.

### Audit & Governance Committee - (Existing) Reporting Timetable

| Reports                               | A&G<br>November | A&G<br>February | A&G<br>May | Authority                        |
|---------------------------------------|-----------------|-----------------|------------|----------------------------------|
| Fees & Charges                        |                 |                 |            | January                          |
| Budget and Medium Term Financial Plan |                 |                 |            | March                            |
| Business Plan                         |                 |                 |            | March                            |
| Financial Monitoring                  | x               | x               |            |                                  |
| Business Plan Monitoring & KPIs       | x               | x               | x          | March                            |
| Risk Register                         | x               |                 | x          | March                            |
| Financial Outturn                     |                 |                 | x          | June                             |
| Internal & External Audit Plans       |                 | x               |            |                                  |
| Statement of Accounts                 |                 |                 |            | July                             |
| Annual Governance Statement           |                 |                 | x          | July                             |
| Audit Findings Report                 |                 |                 |            | July                             |
| External Audit Letter                 |                 |                 |            | <i>Published on website only</i> |
| Internal Audit Annual Report          |                 | x               |            |                                  |
| Complaints / Ombudsman                | x               |                 |            |                                  |
| Moore Than Meets The Eye              |                 |                 | x          | December                         |

### Other reports presented to A&G Committee over the last 12 months have included:

- Independent Person Report (Governance)
- Public Rights of Way Review (Strategic & Service)
- Fundraising Action Plan (Strategic & Operational) ICT Service update (Service)
- Enforcement / S106 (Service)
- Staffing update (Strategic)

### Standards Sub-Committee (of A&G):

- Meets twice a year
- Receives an update from the Monitoring Officer, compiles an annual report on the year's activity and reports on the observations activity

## **AUDIT & GOVERNANCE COMMITTEE TERMS OF REFERENCE**

(Revised April 2018)

The general functions of the Audit & Governance Committee are:

- (a) to exercise such powers and decision-making duties as may be delegated to the committee by the Authority;
- (b) to scrutinise the activity of the Authority with particular reference to audit, governance, risk management, performance management and use of resources (including financial and human);
- (c) to maintain a sub-committee to deal with Standards issues;
- (d) to provide assurance to and make recommendations to the Authority, its committees and sub-committees as appropriate;
- (e) to report its findings and confirm the level of assurance that has received [In-year] to the whole Authority (via committee minutes, reviewed at Authority meetings, or other reports as determined);
- (f) to consider any relevant issue referred to it by the Chief Executive, Chief Finance Officer, Monitoring Officer, Head of Internal Audit or External Audit ;

Without prejudice to its general functions, the Audit & Governance Committee shall have the following specific functions:

### **A Audit**

- to support the provision, management and performance of the internal and external audit functions;
- to approve the appointment of Internal and External Auditors, to the extent permitted by law;
- to receive and consider the External Auditor's annual Audit (work) Plan and fee;
- to receive and consider the Internal Auditor's Audit (work) Plan and fee;
- to receive and consider letters, reports, audit findings and action plans received from the Internal and the External Auditors, monitoring progress on agreed recommendations and making requests for further audit work or investigation if required.

### **B Performance and Risk**

- to monitor and review the performance of the Authority with particular regard to the Business Plan, Budget Management, Treasury Management, Key Performance Indicators, other Strategic Plans and any other agreed service standards and targets;
- to receive and approve the Financial Outturn Report (making recommendations to the Authority if required)

- to approve a [Best Value] Service / Special Projects Review Programme as required and receive reports and monitor progress against action plans;
- to receive and consider other assurance reports and improvement action plans, such as: the annual report on the complaints procedure, reports on customer survey/satisfaction, peer reviews, self-assessments, Health & Safety etc. and monitor progress against them
- to consider the effective development and operation of the Risk Management Policy and procedures; obtaining assurance that risk management processes are working effectively
- to receive and consider the Strategic Risk Register and associated reports; obtaining assurance that key strategic risks are being effectively managed and addressed.

## **C Governance**

- to maintain an overview of the Authority's corporate governance arrangements, including regular reviews of the Authority's Local Code of Corporate Governance and the Annual Governance Statement;
- to maintain an overview of financial regulations, procurement policy & procedures, Standing Orders, Scheme of Delegation, working protocols and codes of conduct and behaviour - not otherwise reserved for the Standards sub-committee;
- to keep under review and monitor the effectiveness of the systems of internal control;
- to keep under review and monitor the Anti-fraud & Corruption and Confidential Reporting (Whistleblowing) Policies; and receive and consider any investigation reports referred to it;
- to consider the effectiveness of the Authority's Information Governance arrangements (General Data Protection Regulations/Freedom Of Information/Environmental Information Regulations); and seek assurance that action is taken relating to any breaches or issues of non-compliance;
- to consider any issue of Authority non-compliance with its own and other relevant published regulations, waivers and exemptions of these regulations;
- to consider and make recommendations to the Authority regarding legislation, policies and procedures which guide the Authority in the discharge of its powers and duties;
- to form a panel to hear appeals from staff pursuant to various HR policies, as required.

## **D Standards**

- to promote and maintain high standards of conduct by Members and officers;
- to promote a zero tolerance to fraud and corruption within and against the Authority;
- to advise the Authority on the adoption of a Code of Conduct pursuant to s.27(2) of the Localism Act 2011;
- to assist Members to observe the Code of Conduct;
- to consider and determine complaints against Members under the Code of Conduct.

**Audit & Governance Committee - Reporting Timetable** (revised April 2018)

| <b>Reports</b>  | <b>A&amp;G<br/>February</b> | <b>A&amp;G<br/>November</b> | <b>A&amp;G<br/>May</b> | <b>Reports to<br/>Authority</b>  |
|---|-----------------------------|-----------------------------|------------------------|----------------------------------|
| Fees & Charges  |                             | <b>x</b> (if req'd)         |                        | January                          |
| Budget and Medium Term Financial Plan                 |                             |                             |                        | March                            |
| Business Plan   |                             |                             |                        | March                            |
| Financial Monitoring (months 6 & 9)                   | <b>x</b>                    | <b>x</b>                    |                        |                                  |
| Business Plan Monitoring & Key Performance Indicators | <b>x</b>                    | <b>x</b>                    | <b>x</b> (end of)      |                                  |
| Risk Register (6 monthly)                             |                             | <b>x</b>                    | <b>x</b> (end of)      |                                  |
| Financial Outturn                                     |                             |                             | <b>x</b> (end of)      | June (if referred by A&G)        |
| Internal & External Audit Plans                       | <b>x</b>                    |                             |                        |                                  |
| Statement of Accounts                                 |                             |                             |                        | July (end of)                    |
| Annual Governance Statement                           |                             |                             | <b>x</b>               | July (end of)                    |
| Audit Findings Report                                 |                             |                             |                        | July (end of)                    |
| External Audit Letter                                 |                             |                             |                        | <i>Published on website only</i> |
| Internal Audit Annual Report                          | <b>x</b>                    |                             |                        |                                  |
| Complaints / Ombudsman                                |                             | <b>x</b>                    |                        |                                  |
| Moor than Meets the Eye (project)                     |                             |                             | <b>x</b>               | December                         |

**Standards Sub-Committee (of A&G):**

- Meets twice a year
- Receives an update from the Monitoring Officer, compiles an annual report on the year's activity and reports on the observations activity



## DARTMOOR NATIONAL PARK AUTHORITY

6 April 2018

**TREE PRESERVATION ORDER : THE HALL, ASHBURTON**Report of the Trees and Landscape Officer

**Recommendation: That the Tree Preservation Order at The Hall, Ashburton be confirmed as made.**

1. The Authority made a Tree Preservation Order to protect two mature trees growing in the grounds of The Hall, Ashburton; a map is attached at Appendix 1. The Order was made under delegated powers on 9 January 2018.
2. The Authority received a planning application to convert The Hall into flats and extend the existing car park. Permission was granted, but there was concern that works close to a mature beech and sweet chestnut tree could have a detrimental impact on the trees; to ensure their retention in the long term, it was considered necessary to protect the trees with a Tree Preservation Order.
3. An assessment of the trees was made following good practice guidelines. The Trees and Landscape Officer assessed amenity value by following the key criteria of establishing visibility, and carrying out an assessment of the trees' individual and wider impact. The trees are considered to be in good health with no evidence of serious structural weakness and with a life expectancy of up to 40 years. Remedial works on both trees was recently carried out by the previous owner. The trees are very visible in the landscape, particularly from East Street, Home Park and a footpath running to the west of The Hall. The trees are considered to be a significant feature of Ashburton, they add to the setting of The Hall, which is a Listed Building and the loss of the trees would have a detrimental impact on the character of the area.
4. The Authority served the Order on all parties who have an interest in the land and gave them six weeks in which to make representations regarding the Order. No objections to the Order, or requests to modify the Order, have been received. Ashburton Town Council has written to the Authority supporting the making of the Order.
5. The Order has been made under the Town and Country Planning (Tree Preservation) (England) Regulations 2012, which means the trees have immediate, but provisional protection for six months. If the Order is not confirmed within six months the provisional protection comes to an end. Having made a provisional Order the Authority has three options:
  - (i) confirm the Order as made;
  - (ii) not confirm the Order;
  - (iii) modify the Order and confirm the modified Order.
6. If the Order is confirmed it will protect the trees in perpetuity. Once an Order is confirmed the management of the trees will be controlled by the Authority. However,

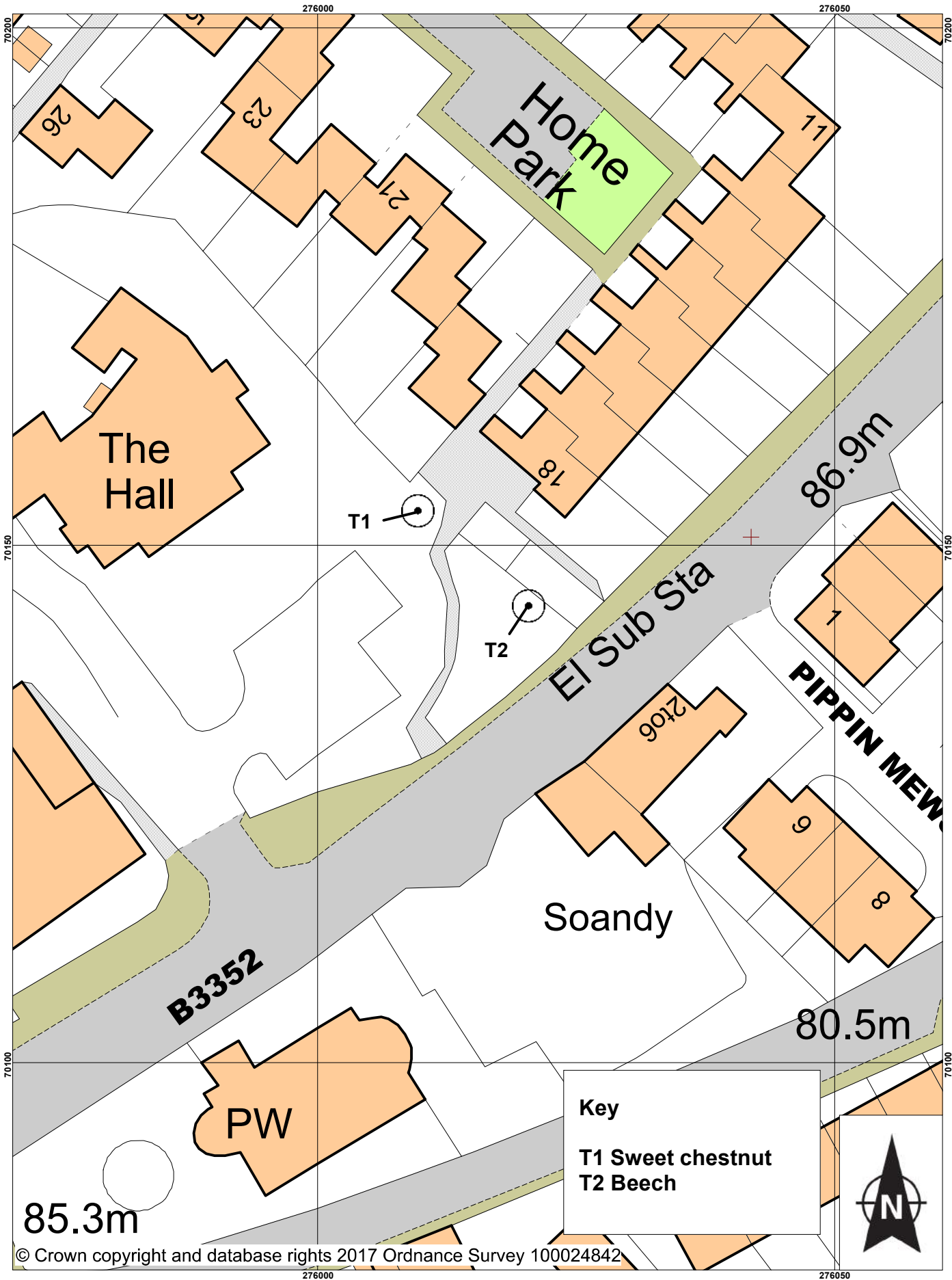
work to the trees will still be permitted if it is considered to be acceptable tree management. If the Order is not confirmed the trees will not be protected and the landowner will be able to carry out works to the trees, including felling, without the consent of the Authority.

7. Considering the high visual amenity value of the trees and that no objections to the Order have been received, it is recommended the Order be confirmed as made.

BRIAN BEASLEY



Scale 1:500



## DARTMOOR NATIONAL PARK AUTHORITY

6 April 2018

**LOVE MOOR LIFE**Report of The Head of Communications and Fundraising

**Recommendation: That Members note the content of the campaign plan, aimed at changing visitor behaviour**

**1 Background**

- 1.1 The National Parks and Access to the Countryside Act 1949 (as amended) defines National Park purposes as being to conserve and enhance natural beauty, wildlife and cultural heritage and to promote opportunities for the understanding and enjoyment of the special qualities of the National Parks by the public.
- 1.2 The annual number of visitors to Dartmoor (staying visitors and day visitors staying longer than four hours) is estimated at 2.31 million – this is a slight reduction in overall visitor numbers compared to 2009. Despite the decline in visitor numbers, tourist spending has been increasing annually, annual visitor spend increased by 25% between 2009 and 2015.
- 1.3 A visitor survey conducted by the Authority in 2016 found that approximately 70% of those surveyed were from the South West. This survey found that visitors were drawn to Dartmoor due to its status as a National Park with walking consistently the primary reason for their visit (over half of all respondents stated that walking was the main reason for their visit). Visitor enjoyment of Dartmoor is very high: when asked if their visit had lived up to expectations, 90% responded yes or described their visit as exceptional; 100% of respondents said that they would recommend Dartmoor to others.
- 1.4 This evidence of relatively static visitor numbers overall, increased spend per visitor and high levels of satisfaction are welcome but can mask some underlying issues. Whilst the majority of visitors respect the environment they have come to enjoy there are a minority who do not through ignorance or lack of understanding. The farming community has reported increased problems with visitors, for example: dogs off of leads and out of control; illegal camping and mountain biking; increased litter and other forms of anti-social behaviour. This is often due to lack of understanding of their rights and responsibilities when accessing Dartmoor.
- 1.5 Officers have been developing a fresh approach to simplify the message and learn from other campaigns and change behaviour experts. The aim is to find new ways to communicate key messages about respecting the environment people have come to enjoy and recognising that this is a living landscape – the visitor's 'playground' is also the farmer's 'factory floor'. The new campaign – 'Love Moor Life' – has been developed in consultation with various stakeholder groups including farmers, Voluntary Wardens, the Dartmoor Forum, Dartmoor Commoners' Council, volunteers, rangers and the Authority's visitor services team. The central tenant of the new campaign is to promote

a message of how people should behave when visiting Dartmoor so that they do not impinge on the enjoyment and well-being of others and help sustain the resource they have come to enjoy for future generations to also enjoy.

## **2 Outline of the Campaign**

- 2.1 The Love Moor Life campaign will focus initially on six behaviours we want all visitors to adopt:
- Keep your dog on a lead
  - Bag up litter and take home
  - Camping: Use a campsite or check the website
  - Close gates
  - Share roads and bridleways
  - Don't feed the ponies
- 2.2 These simple messages will be presented as icons and branded as 'The Ranger Code' (see appendix 1). Rangers will be the main public face of the campaign, as they are the ones seen out patrolling, engaging positively with the public, enforcing the Byelaws, And looking after Dartmoor.
- 2.3 The campaign will be delivered across all communications channels and will replace all the current signage, information and literature we produce when it is due for renewal. This will ensure that a simple, coherent message is seen and heard by all, increasing the chance of greater understanding of *what* is expected and *why*.
- 2.4 Through our development work with the farming community we have discussed the use of a 'toolkit' to apply the code in a localised way, dealing with area specific issues. We will be working with a few farmers to pilot this and evaluate the impact.
- 2.5 The campaign will highlight seasonal issues at different times of the year and will start with dogs for the spring.

## **3 Communications outcome**

- 3.1 The communications outcome we seek from our campaign will be, *to change certain behaviours of visitors; by showing them the simple things they can do to help keep Dartmoor a special and unique place for them and others to enjoy*. This will support the work our rangers, voluntary wardens and visitor centre staff.
- 3.2 We will do this by:
- Showing people the simple behaviours we would like them to adopt by following a new code, keeping the message simple and consistently applying it, working with stakeholders to do this
  - Developing a campaign asking people to *Love Moor Life*, helping them understand why Dartmoor is a special place and value it
  - Providing easy opportunities for people to adopt changed behaviours
- 3.3 Our aims, by developing and implementing this communication and campaign plan, would be:

- To support Rangers, farmers, commoners and other stakeholders, through a campaign, to change irresponsible behaviour and promote respect for Dartmoor's environment and its communities.
- To reduce the number of reported dog attack incidents
- To create new social norms by offering simple rewards and recognition for good behaviour

#### 4 Use of behaviour change techniques

4.1 Alongside the communications element of the campaign we will use some behaviour change techniques to help shape the behaviours we want to see. We know that people will only change what they do if it's made easy and relevant for them to do so, in addition to this we know social normalising (the informal understandings that govern society's behaviour) also plays a part.

4.2 We will be using the Government's Behavioural Insight Team's '*EAST*' framework:

- Easy
- Attractive
- Social
- Timely

4.3 The campaign has started with a focus on dogs to coincide with lambing and ground nesting bird season (1 March to 31 July). Applying the *EAST* framework to the dogs' message would look like this:

##### *Easy:*

- Simplified message – 'keep dogs on a lead'
- Access to 'forgotten' products, eg leads and poo bag holders, available in visitor centres at a reduced cost. These will be branded to reinforce messaging

##### *Attractive:*

- Rewarding good behaviour by providing Rangers with 'on the spot' rewards for responsible dog owners and stickers for children. Normalising good behaviour by positively reinforcing it
- Incentivising sharing of images of dogs on leads on social media for seasonal prizes
- Incentivising buying of dog related products by Rangers handing out discount vouchers. This increases footfall to Visitor Centres, helping people understand more about Dartmoor and why it needs protecting

##### *Social:*

- Encourage social norming by sharing images on social media [by incentivising as above]
- Share positive results of other people being responsible on moveable A frames [eg. 8 out of 10 dog walkers kept their dog on a lead here last week]
- Handing out stickers to children at Visitor Centres and on the outreach vehicle, along with the reason why [pester power]

*Timely:*

- Using the lambing signs to support the messaging
- Reminding people through comms channels, eg. 'don't forget your lead'
- Promotion and point of sale in visitor centres for 'forgotten' leads etc

4.4 We will consider using all or part of this framework for each element of the campaign. We will develop a campaign plan that looks to highlight a different messages, phased over the year to coincide with different seasonal issues.

## **5 Evaluation**

5.1 A behaviour change campaign will take time for the messages to embed in people's minds. We are seeking a few quick wins with PR and publicity, but the success of this will depend on repetition of the messages and buy-in from stakeholders.

5.2 We will monitor the campaign as it develops, learning what has worked well and building on that, also learning from what hasn't worked as well and adapting as we go. We will use a mix of quantitative and qualitative methods. Quantitative indicators will include number of dog attacks on livestock, number of livestock deaths and number of byelaw offences recorded by our rangers. Qualitative indicators will include feedback from the farming community, visitors and local communities.

## **6 Financial Implications**

6.1 The basic costs of the campaign (new publicity material and staff time) have been included in the revenue budget for 2018/19. If we want to run radio ads promoting 'Love Moor Life' and the six key messages we will need to find external funding to supplement our financial resource.

## **7 Conclusion**

7.1 Love Moor Life is not about stopping people enjoying Dartmoor rather it is about getting all visitors to adopt and demonstrate the six key messages that form the core of the campaign:

- Keep your dog on a lead
- Bag up litter and take home
- Camping: Use a campsite or check the website
- Close gates
- Share roads and bridleways
- Don't feed the ponies

7.2 This is an important campaign – its success is critical to keeping Dartmoor special and respecting the fact that the National Park is a living working landscape. Our role is to work with partners and visitors to help people understand the messages and get them accepted as the social norm. This will take time.

SAMANTHA HILL

**Attachments: Appendix 1 – Ranger Code**

20180406 SH Love Moor Life

# RANGER CODE



Our Rangers care passionately about Dartmoor and ask you to help **Love Moor Life** by following this simple code.



Close gates behind you



Use a campsite or check the website



Keep your dog on a lead



Bag up litter and take it home



Share the roads and bridleways



Don't feed the ponies

Show you care for this special place by sharing your photos and following the Ranger Code on social media

**#LoveMoorLife**

You could win one of our seasonal prizes!



**LOVE  
MOOR  
LIFE**



DARTMOOR NATIONAL PARK AUTHORITY

6 April 2018

**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.**

**TREE PRESERVATION ORDERS**

**West Devon**

**Ref: 17/0064**

**Mabor Woods, Clearbrook**

**SX 5210 6655**

Application to thin a broadleaved woodland. The works are sensible forestry operations. Consent was granted subject to the following 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: 17/0065**

**12 Grange Road, Yelverton**

**SX 6823 6824**

Application to reduce a line of sycamore trees and a mature oak tree. The trees cast dense shade over the house and garden. Consent was granted subject to the following 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: 17/0067**

**The Old Station, Horrabridge**

**SX 5114 6938**

Application to reduce branches from an ash tree. The tree is unbalanced and the works will improve the form of the tree. Consent was granted subject to the following 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.

## **South Hams**

**Ref: 17/0069**

**South Brent Business Park**

**SX 6855 5966**

Application to cut back lower branches from a sycamore, oak and beech tree. The works will have minimal impact on the health or appearance of the trees. Consent was granted subject to the following 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: 17/0066**

**32 East Street, Ashburton**

**SX 7571 6992**

Notification to fell a rowan tree. The tree cannot be seen from public land and has no public amenity value.

A Tree Preservation Order has not been made.

**Ref: 17/0068**

**19 Fore Street, Moretonhampstead**

**SX 7541 8614**

Application to fell a poplar tree. The tree is the wrong species for a small garden and will damage a boundary wall if retained.

A Tree Preservation Order has not been made.

**Ref: 17/0071**

**Mill Path, Ashburton**

**SX 7561 6982**

Notification to reduce the crowns of several trees growing in a small housing estate. The works are minor and will have minimal impact on the health or appearance of the trees.

A Tree Preservation Order has not been made.

### **West Devon**

**Ref: 17/0060**

**The Elms, Horrabridge**

**SX 5148 6992**

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

A Tree Preservation Order has not been made.

**Ref: 17/0061**

**Town Farm, Walkhampton**

**SX 5858 7376**

Notification to fell a beech tree. The tree is in very poor condition and liable to failure in high winds.

A Tree Preservation Order has not been made.

**Ref: 17/0062**

**46 The Square, Chagford**

**SX 6999 8748**

Notification to reduce a beech tree. The crown is unbalanced and the works will improve the form of the tree.

A Tree Preservation Order has not been made.

**Ref: 17/0063**

**St Mary's Church, Mary Tavy**

**SX 5096 7877**

Notification to fell a sycamore and crown lift a lime tree. The sycamore is damaging William Crossing's grave and the works to the lime tree are minor.

A Tree Preservation Order has not been made.

**Ref: 17/0070**

**South Zeal Recreation Ground**

**SX 6511 9330**

Notification to reduce a sycamore and ash tree. The trees are growing in a woodland and the works will have minimal impact on the character of the area.

A Tree Preservation Order has not been made.

BRIAN BEASLEY