

The Audit Findings (ISA260) Report for Dartmoor National Park Authority

Year ended 31 March 2022

20 October 2022



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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 all 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.

This Audit Findings Report presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management.

Gareth D Mills

Name: Gareth Mills, Key Audit Partner and Engagement Lead for Dartmoor National Park Authority

For Grant Thornton UK LLP

Date: 16 August 2022

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1. Headlines

This table summarises the key findings and other matters arising from the statutory audit of Dartmoor National Park Authority ('the Authority') and the preparation of the Authority's financial statements for the year ended 31 March 2022 for those charged with governance.

Financial Statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion:

- the Authority's financial statements give a true and fair view of the financial position of the Authority and its income and expenditure for the year; and
- have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014.

We are also required to report whether other information published together with the audited financial statements (including the Annual Governance Statement (AGS), and Narrative Report), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Our audit work was completed on site and remotely during June to August as planned. Our findings are summarised in Section Two of this report. We have identified one adjustment to the financial statements that has resulted in an £80k adjustment to the Authority's comprehensive income and expenditure statement. This adjustment does not affect the Authority's level of usable reserves. A small number of other presentational audit adjustments are detailed at Appendix C. We have also raised recommendations for management as a result of our audit work in the Action Plan at Appendix A. Our follow up of recommendations from the prior year's audit are detailed at Appendix B.

Our work is substantially complete and there are no matters of which we are aware that would require modification of our proposed audit opinion detailed at Appendix E or material changes to the financial statements, subject to the satisfactory completion of the following outstanding matters:

- receipt of the assurance letter from the auditor of Devon Pension Fund, and completion of any work arising on the significant audit risk of accounting for the defined benefit net liability
- receipt of the assurance letter from the auditor of Devon County Council in respect of the payroll system
- review of the final set of financial statements.

We have concluded that the other information to be published with the financial statements, is consistent with our knowledge of your organisation and the financial statements we have audited.

Our anticipated audit report opinion will be an unmodified. We are targeting to issue our opinion in November 2022 upon finalising the matters listed above.

1. Headlines

Value for Money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are now required to report in more detail on the Authority's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the Authority's arrangements under the following specified criteria:

- Improving economy, efficiency and effectiveness;
- Financial sustainability; and
- Governance

We have completed our VFM work, which is summarised on page 19, and our detailed commentary is set out in the separate Auditor's Annual Report, which is presented alongside this updated report. We are satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Statutory duties

The Local Audit and Accountability Act 2014 ('the Act') also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and
- to certify the closure of the audit.

We have not exercised any of our additional statutory powers or duties.

We expect to certify the completion of the audit upon the completion of our work on the Authority's VFM arrangements, which will be reported in our Annual Auditor's Report in November 2022.

Significant Matters

We did not encounter any significant difficulties or identify any significant matters arising during our audit.

2. Financial Statements

Overview of the scope of our audit

This Audit Findings (ISA260) Report presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260 and the Code of Audit Practice (‘the Code’).

Its contents have been discussed and agreed with the Head of Business Support on 16 August prior to presenting it to the Authority Meeting on 2 September 2022.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK) and the Code, which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

Audit approach

Our audit approach was based on a thorough understanding of the Authority's business and is risk based, and in particular included:

- An evaluation of the Authority's internal controls environment, including its IT systems and controls
- Substantive testing on significant transactions and material account balances, including the procedures outlined in this report in relation to the key audit risks

We have not had to alter our Audit Plan dated 16 May, and presented to the Audit and Governance Committee on 27 May 2022.

Conclusion

We have substantially completed our audit of your financial statements and subject to the satisfactory completion of the outstanding items listed on page three, we anticipate issuing an unqualified ‘clean’ audit opinion following the Audit and Governance Committee meeting on 4 November 2022. Our proposed audit opinion is detailed at Appendix E.

Acknowledgements

We would like to take this opportunity to record our appreciation for the assistance and timely collaboration provided by the finance team and other staff during the course of our audit.

2. Financial Statements



Our approach to 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.

Materiality levels remain the same as reported in our Audit Plan on 16 May 2022.

We detail in the table to the right our determination of materiality for the Authority.

Materiality area	Amount (£)	Qualitative factors considered
Materiality for the financial statements	121,000	Financial statement materiality was determined based on a proportion of the gross expenditure of the Authority for the financial year.
Performance materiality	90,750	Set at 75% of materiality.
Trivial matters	6,100	Set at 5% of materiality.
Materiality for senior officer remuneration	10,000	Due to perceived public interest in these disclosures.



2. Financial Statements - Significant risks

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

This section provides commentary on the significant audit risks communicated in the Audit Plan.

Risks identified in our Audit Plan	Commentary
<p>Management override of controls</p> <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>We have:</p> <ul style="list-style-type: none"> • evaluated the design effectiveness of management controls over journals • analysed the journals listing and determined the criteria for selecting high risk unusual journals • identified and tested unusual journals made during the year and the accounts production stage for appropriateness and corroboration • gained an understanding of the accounting estimates and critical judgements applied by management and considered their reasonableness • evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions. <p>Our work to date has not identified any issues in respect of management override of controls. We will provide a verbal update at the Authority meeting on 2 September of any significant issues arising from finalising our testing of journals.</p>
<p>Valuation of land and buildings</p> <p>The Authority revalues its land and buildings on an annual basis to ensure that the carrying value is not materially different from the current value or fair value (for surplus assets) at the financial statements date.</p> <p>This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (c£3.1 million in the 2020-21 balance sheet) and the sensitivity of this estimate to changes in key assumptions.</p> <p>Management have engaged the services of a valuer to estimate the current value as at 31 March 2022. The Authority has engaged an external valuer in 2021-22, as in the prior year.</p> <p>We therefore identified the closing valuation of land and buildings as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>We have:</p> <ul style="list-style-type: none"> • evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation experts and the scope of their work • evaluated the competence, capabilities and objectivity of the valuation expert • written to the valuer to confirm the basis on which the valuation was carried out • evaluated the basis of the valuation • challenged the source data, information, and assumptions used by the valuer to assess completeness and consistency with our understanding, e.g. the build rates in respect of properties valued on a DRC basis • tested, on a sample basis, revaluations made during the year to ensure they have been input correctly into the Authority's asset register and that accounting adjustments in relation to these revaluations have been processed appropriately <p>Our work to date has not identified any significant issues in respect of the valuation of land and buildings.</p> <p>For one asset, we identified an error in valuation which resulted in an audit adjustment of £80k. This is also detailed in the audit adjustments section at Appendix C.</p>

2. Financial Statements - Significant risks

Risks identified in our Audit Plan

Commentary

Valuation of pension fund net liability

The Authority's pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements. The pension fund net liability is considered a significant estimate due to the size of the numbers involved (£15.6m in the Authority's balance sheet) and the sensitivity of the estimate to changes in key assumptions.

The methods applied in the calculation of the IAS 19 estimates are routine and commonly applied by all actuarial firms in line with the requirements set out in the Code of practice for local government accounting (the applicable financial reporting framework). We have therefore concluded that there is not a significant risk of material misstatement in the IAS 19 estimate due to the methods and models used in their calculation.

The source data used by the actuaries to produce the IAS 19 estimates is provided by administering authorities and employers. We do not consider this to be a significant risk as this is easily verifiable.

The actuarial assumptions used are the responsibility of the entity but should be set on the advice given by the actuary. A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 liability. In particular the discount and inflation rates, where our consulting actuary has indicated that a 0.1% +/- change in these two assumptions would have approximately 2% +/- effect on the liability. We have therefore concluded that there is a significant risk of material misstatement in the IAS 19 estimate due to the assumptions used in their calculation.

With regard to these assumptions we have therefore identified valuation of the Authority's pension fund net liability as a significant risk.

We have:

- updated our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluated the design of the associated controls
- evaluated the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work
- assessed the competence, capabilities and objectivity of the actuary who carried out the Authority's pension fund valuation
- assessed the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability
- tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary
- undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report
- requested assurances from the auditor of Devon Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements – this assurance letter is currently outstanding.

Given the pension fund liability balance is a significant audit risk, we need to be satisfied that we have sufficient and appropriate audit evidence over these material entries. As such we are closely considering the information that we have received from the actuary and Pension Fund. We also need to review the contents of the assurance from the auditors of the Devon Pension Fund audit. The timing and content of the information from the Pension Fund auditors will influence the date when we will be in a position to issue our audit opinion on the Authority's accounts.

As noted earlier, our audit work on the pension fund net liability is currently in progress. This work is dependent on the progress of the Devon Pension Fund audit. This may impact our ability to issue our audit opinion after the Authority meeting on 2 September. We will provide a verbal update to members at the meeting on this issue.

2. Financial Statements - Significant risks

Risks identified in our Audit Plan

Commentary

Improper revenue recognition

Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue.

This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.

As reported in our Audit Plan, 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:

- there is little incentive to manipulate revenue recognition
- opportunities to manipulate revenue recognition are very limited
- the culture and ethical frameworks of local authorities, including the Authority, mean that all forms of fraud are seen as unacceptable.

There has been no change to our assessment in regard to the risk of improper revenue recognition.

Risk of fraud related to expenditure recognition (PAF Practice Note 10)

In line with the Public Audit Forum Practice Note 10, in the public sector, auditors must also consider the risk that material misstatements due to fraudulent financial reporting may arise from the manipulation of expenditure recognition (for instance by deferring expenditure to a later period)


As reported in our Audit Plan, we have rebutted this presumed risk for the Authority because:

- expenditure is well controlled and the Authority has a strong control environment
- the Authority has clear and transparent reporting of its financial plans and financial position to the Authority.





There has been no change to our assessment in regard to the risk of fraud related to expenditure recognition.

2. Financial Statements – key judgements and estimates


This section provides commentary on key estimates and judgements inline with the enhanced requirements for auditors.

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
Land and Building valuations – £3.3m	<p>Land and buildings comprises £2.8m of specialised assets where no market exists which are required to be valued at depreciated replacement cost (DRC).</p> <p>The remainder of the land and buildings (£0.4m) are not specialised in nature and are required to be valued at existing use in value (EUV) at year end.</p> <p>The Authority has engaged NPS (SW) Ltd as their management expert to complete the valuation of land and buildings as at 31 March on an annual basis. All assets were revalued as at 31 March 2022.</p> <p>The valuation of properties valued by the valuer has resulted in a net increase of £159k.</p>	<p>We have:</p> <ul style="list-style-type: none"> Assessed the competence and expertise of management's expert Reviewed the completeness and accuracy of the underlying information used to determine the estimate Reviewed the assumptions used by the expert, including the floor areas Ensured that there has been no changes to the method used to revalue the assets, and ensured that the method is suitable for the different classes of the assets Considered the adequacy of disclosure of the estimate in the financial statements. <p>There are no significant issues arising from our work.</p>	 Green

Assessment

-  [Purple] We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
-  [Blue] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
-  [Grey] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
-  [Green] We consider management's process is appropriate and key assumptions are neither optimistic or cautious

2. Financial Statements - key judgements and estimates

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment																								
<p>Net pension liability – £15.6m</p>	<p>The Authority's net pension liability at 31 March 2022 is £15.6m (PY £17.8m) comprising the Devon Pension Fund defined benefit pension scheme obligations.</p> <p>The Authority uses Barnet Waddingham to provide actuarial valuations of the Authority's assets and liabilities derived from this scheme. A full actuarial valuation is required every three years.</p> <p>The latest full actuarial valuation was completed in 2019. A roll forward approach is used in intervening periods which utilises key assumptions such as life expectancy, discount rates, salary growth and investment return.</p> <p>Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements. There has been a £2.2m net actuarial gain during 2021-22.</p>	<p>We have:</p> <ul style="list-style-type: none"> Assessed management's expert Assessed the actuary's approach taken and deemed it reasonable Used PwC as auditor's expert to assess actuary and assumptions made by actuary (see table below) Confirmed the completeness and accuracy of the underlying information used to determine the estimate Confirmed the reasonableness of the Authority's share of LPS pension assets. Confirmed the reasonableness of the decrease in the liability estimate Confirmed the adequacy of the disclosure of the estimate in the financial statements <p>Our audit work to date has not identified any issues in respect of the valuation of the pension fund net liability. Our work in this area is still in progress, including the assurance from the Pension Fund auditor.</p>	 Green																								
		<table border="1"> <thead> <tr> <th>Assumption</th> <th>Actuary Value</th> <th>PwC range</th> <th>Assessment</th> </tr> </thead> <tbody> <tr> <td>Discount rate</td> <td>2.6%</td> <td>2.55% - 2.6%</td> <td style="text-align: center;">● Green</td> </tr> <tr> <td>Pension increase rate</td> <td>3.25%</td> <td>3.05% - 3.45%</td> <td style="text-align: center;">● Green</td> </tr> <tr> <td>Salary growth</td> <td>4.25%</td> <td>4.05% - 4.45%</td> <td style="text-align: center;">● Green</td> </tr> <tr> <td>Life expectancy – Males currently aged 45 / 65</td> <td>24.4 / 23.1</td> <td>21.9 – 24.4 / 20.5 – 23.1</td> <td style="text-align: center;">● Green</td> </tr> <tr> <td>Life expectancy – Females currently aged 45 / 65</td> <td>26.1 / 24.7</td> <td>24.9 – 26.4 / 23.4 – 25.0</td> <td style="text-align: center;">● Green</td> </tr> </tbody> </table>	Assumption	Actuary Value	PwC range	Assessment	Discount rate	2.6%	2.55% - 2.6%	● Green	Pension increase rate	3.25%	3.05% - 3.45%	● Green	Salary growth	4.25%	4.05% - 4.45%	● Green	Life expectancy – Males currently aged 45 / 65	24.4 / 23.1	21.9 – 24.4 / 20.5 – 23.1	● Green	Life expectancy – Females currently aged 45 / 65	26.1 / 24.7	24.9 – 26.4 / 23.4 – 25.0	● Green	
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2. Financial Statements - Internal Control

Assessment

Issue and risk

●
Medium

iTrent payroll system:

The Authority's payroll is provided by a service organisation, iTrent, for which no service auditor's report is provided. The Authority therefore lacks assurance over the control environment in respect of payroll.

From our audit of the Authority's payroll costs, we are satisfied that we have obtained sufficient and appropriate audit evidence for payroll expenditure in 2021/22.

Recommendations

We acknowledge that the Authority outsources its payroll services to Devon County Council. Therefore, the Authority should work with DCC to understand how assurance can be gained over payroll controls.

Management response

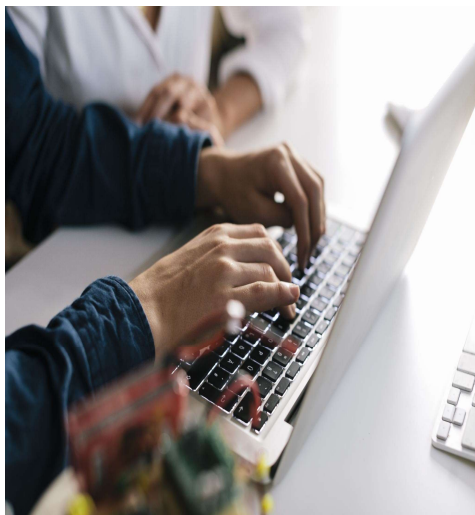
The Authority maintains its own controls in respect of payroll to the extent that this is within our control. However, we have a service level agreement in place with Devon County Council for the provision of this service and therefore this matter will need to be discussed with DCC to take forward with iTrent.

2. Financial Statements - other communication requirements

We set out below details of other matters which we, as auditors, are required by auditing standards and the Code to communicate to those charged with governance.

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with the Audit and Governance Committee. We have not been made aware of any incidents in the period and no issues have been identified during the course of our audit procedures.
Matters in relation to related parties	We are not aware of any related parties or related party transactions which have not been disclosed.
Matters in relation to laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
Written representations	<p>A letter of representation has been requested from the Authority, which was separately included in the Authority papers for the meeting on 2 September, and a signed copy of which has subsequently been received from management.</p> <p>As in prior years, we have requested a specific representation in respect of the Authority's accounting treatment of £350k of S.106 monies held by the Authority.</p>

2. Financial Statements - other communication requirements



Issue	Commentary
Confirmation requests from third parties	We requested from management permission to send confirmation requests to the Authority's banks. This permission was granted and the requests were sent. These requests were returned with positive confirmation and no issues were noted.
Accounting practices	We have evaluated the appropriateness of the Authority's accounting policies, accounting estimates and financial statement disclosures. We have identified one recommendation regarding accounting policies relating to capitalisation of assets, as set out in the Action Plan at Appendix A.
Audit evidence and explanations / significant difficulties	All information and explanations requested from management was provided. The Authority's finance team were responsive to audit queries throughout the audit, and we would like to thank the Head of Business Support and her team for their help and support during the audit process.

2. Financial Statements - other communication requirements



Our responsibility

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).

Issue	Commentary
Going concern	<p>In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2020). The Financial Reporting Authority recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies.</p> <p>Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities:</p> <ul style="list-style-type: none"> the use of the going concern basis of accounting is not a matter of significant focus of the auditor's time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity's services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities for many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the Authority's financial sustainability is addressed by our value for money work, which is covered elsewhere in this report. <p>Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the Authority meets this criteria, and so we have applied the continued provision of service approach. In doing so, we have considered and evaluated:</p> <ul style="list-style-type: none"> the nature of the Authority and the environment in which it operates the Authority's financial reporting framework the Authority's system of internal control for identifying events or conditions relevant to going concern management's going concern assessment. <p>On the basis of this work, we have obtained sufficient appropriate audit evidence to enable us to conclude that:</p> <ul style="list-style-type: none"> a material uncertainty related to going concern has not been identified management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

2. Financial Statements - other responsibilities under the Code

Issue	Commentary
Other information	<p>We are required to give an opinion on whether the other information published together with the audited financial statements (including the Annual Governance Statement and Narrative Report), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.</p> <p>No material inconsistencies have been identified. We plan to issue an unmodified opinion in this respect as per Appendix E.</p>
Matters on which we report by exception	<p>We are required to report on a number of matters by exception in a number of areas:</p> <ul style="list-style-type: none"> • if the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit, • if we have applied any of our statutory powers or duties. • where we are not satisfied in respect of arrangements to secure value for money and have reported a significant weakness or weaknesses. <p>We have nothing to report on these matters.</p>



2. Financial Statements - other responsibilities under the Code

Issue	Commentary
Specified procedures for Whole of Government Accounts	<p>We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions.</p> <p>This work is not required as the Authority does not exceed the threshold.</p>
Certification of the closure of the audit	<p>We intend to delay the certification of the closure of the 2021-22 audit of the Authority in the audit report, as detailed at Appendix E, due to the delay in completing our Value For Money audit work. Once this work is completed, we will be able to certify the closure of the audit.</p>

3. Value for Money arrangements

Approach to Value for Money work for 2021-22

The National Audit Office issued its guidance for auditors in April 2020. The Code requires auditors to consider whether the body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under the three specified reporting criteria.



Improving economy, efficiency and effectiveness

Arrangements for improving the way the body delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.



Financial Sustainability

Arrangements for ensuring the body can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years)



Governance

Arrangements for ensuring that the body makes appropriate decisions in the right way. This includes arrangements for budget setting and management, risk management, and ensuring the body makes decisions based on appropriate information

Potential types of recommendations

A range of different recommendations could be made following the completion of work on the body's arrangements to secure economy, efficiency and effectiveness in its use of resources, which are as follows:



Statutory recommendation

Written recommendations to the body under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the body to discuss and respond publicly to the report.



Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body. We have defined these recommendations as 'key recommendations'.



Improvement recommendation

These recommendations, if implemented should improve the arrangements in place at the body, but are not made as a result of identifying significant weaknesses in the body's arrangements

3. VFM - our procedures and conclusions

We have completed our VFM work and our detailed commentary is set out in the separate Auditor's Annual Report, which is presented alongside this updated report.

As part of our work, we considered whether there were any risks of significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. We did not identify any risks of significant weakness. We are satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

4. Independence and ethics

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 Authority's Ethical Standard and confirm that we, as a firm, and each covered person, 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 May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Details of fees charged are detailed at Appendix D.

Transparency

Grant Thornton publishes an annual Transparency Report, which sets out details of the action we have taken over the past year to improve audit quality as well as the results of internal and external quality inspections. For more details see the report on our website.

Audit and non-audit services

For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Authority.

No other audit or non-audit services are provided to the Authority.

Appendices

A. Action Plan – Audit of Financial Statements

We have identified the following recommendation for the Authority as a result of issues identified during the course of our audit. We have agreed our recommendation with management and we will report on progress of this recommendation during the course of the 2022-23 audit. The matter reported here is limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
<p data-bbox="159 772 203 815"></p> <p data-bbox="118 842 241 874">Medium</p>	<p data-bbox="280 762 696 794">Accounting policy for capitalisation:</p> <p data-bbox="280 804 1075 916">Our review of the Authority’s accounting policies identified that the de minimis limit for capitalisation of expenditure on land and buildings assets and information communications technology related equipment is set at £20,000.</p> <p data-bbox="280 932 1088 1161">In determining its accounting policies the Authority must have regard to the concept of materiality, and we consider that £20,000 is excessively high for the Authority given its size and profile. Other entities of a similar type and size set their de minimis limit at £5,000. The current de minimis represents a risk of material misstatement, as it is possible that expenditure is charged to revenue when it should have been capitalised, therefore understating the value of the Authority’s assets and overstating its revenue expenditure, with consequent impacts on reserves balances.</p> <p data-bbox="280 1177 1081 1257">We note that this policy is consistent with the prior year and preceding periods, and would not have had a cumulative material impact on the 2021-22 or 2020-21 financial statements.</p>	<p data-bbox="1120 762 2085 850">We recommend that from 2022-23 onwards, the Authority considers adopting a de minimis limit for the capitalisation of expenditure more in line with organisations of a similar size and profile.</p> <p data-bbox="1120 900 1384 932">Management response</p> <p data-bbox="1120 943 2092 1054">We have reviewed de minimis limits at other local authorities in the local area. We intend to adopt a policy with a de minimis limit of £10,000 from 2022-23 onwards, which is consistent with other bodies in the Devon area. We do not receive specific capital funding; all funding received is revenue and any capital spend is discretionary.</p>

B. Follow up of prior year recommendations

We identified the following issues in the audit of the Authority's 2020-21 financial statements, which resulted in two recommendations being reported in our 2020-21 Audit Findings Report.

We have followed up on the implementation of our recommendations and note that one recommendation is still to be completed.

Assessment

- ✓ Action completed
- X Not yet addressed

Assessment	Issue and risk previously communicated (August 2021)	Update on actions taken to address the issue
✓	<p>Our audit work identified that there are a number of assets in the Fixed Asset Register that have exceeded their Useful Economic Life (UEL) set by the Authority, have a net book value of £nil but they remain in use.</p> <p>A number of these assets are also not fully depreciated, with a Net Book Value of £27k, despite having exceeded their UEL. The Gross Book Value (GBV) of assets still listed on the FAR that have a nil NBV is £469k.</p> <p>We recommend the Authority undertakes an assessment of all fully depreciated assets to consider if UELs and depreciation rates are appropriate and whether there is a need to revise these rates.</p> <p>In addition, for all fully depreciated assets that are still in use, the Authority should be satisfied that these assets are still operating at an appropriate level in terms of quality and reliability. If not, consideration should be given to disposing or “writing off” these assets.</p>	<p>The asset verification exercise was undertaken at the year end, resulting in the disposal of £285k (GBV) of vehicles, plant, furniture and equipment assets, as well as £73k (GBV) of intangible assets, which were no longer in use at the Authority.</p> <p>The remaining balance of assets identified in prior year is considered to still be in use. The Head of Business Support has confirmed that this asset verification exercise will be undertaken annually in future to ensure that the Authority’s Fixed Asset Register is kept up to date.</p>
X (tbc in 2022-23)	<p>We noted during our audit that the Authority’s Members Code of Conduct is dated from July 2012. We also noted that the Authority’s Email Policy was last updated in November 2018 and the document does not have a next review date.</p> <p>The Authority should review its Code of Conduct to ensure it remains appropriate and fit for purpose. Arrangements for periodic review and updating of key documentation should be implemented.</p>	<p>The policies had not yet been updated at the end of the 2021-22 financial year. However, we understand from our discussions with management that these will be updated during 2022-23.</p> <p>We will follow this up as part of our VFM audit work later in 2022.</p>

C. Audit Adjustments

We are required to report all non trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

All adjusted misstatements are set out in detail below along with the impact on the key statements and the reported net expenditure for the year ending 31 March 2022.

Detail	Comprehensive Income and Expenditure Statement £000	Statement of Financial Position £000	Impact on useable reserves £000
Understatement in valuation of building asset - increases gain on revaluation and PPE net book value by £80,000	(80)	80	Nil
Overall impact	(80)	80	Nil

Impact of unadjusted misstatements

The table below provides details of adjustments identified during the 2021-22 audit which have not been made within the final set of financial statements. The Authority is required to approve management's proposed treatment of all items recorded within the table below.

Detail	Comprehensive Income and Expenditure Statement £000	Statement of Financial Position £000	Impact on useable reserves £000	Reason for not adjusting
Other expenditure and creditors are understated (one invoice was identified which was underaccrued by £3.7k. Under our Audit Manual we are required to extrapolate the possible impact of this error over the whole population, which produces an immaterial projected error of £35k)	35	(35)	(35)	The adjustment is immaterial and based on an extrapolated value
Overall impact	35	(35)	(35)	

Impact of prior year unadjusted misstatements

There were no unadjusted misstatements in the 2020-21 financial statements.

C. Audit Adjustments

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.



Disclosure omission	Auditor recommendations	Adjusted?
The movement in debtors / creditors amounts were reversed on the cash flow statement.	The figures should be corrected to accurately record the change in the respective balances. Management response Recommended adjustment has been made.	✓
Note 1: Expenditure and Funding Analysis misstates the opening and closing balances of the General Fund by £21k.	The figures should be corrected to accurately record the change in the respective balances. Management response Recommended adjustment has been made.	✓
Note 9: Note to the Expenditure and Funding Analysis is separated from the Expenditure and Funding Analysis by 8 other notes and 10 pages. This makes it difficult for a user to understand the linkage between this note and the EFA.	The notes should be adjusted so that Note 9 becomes Note 2 and follows on from Note 1. All other notes then move one place further down e.g. Note 2 Accounting Policies becomes Note 3. Management response Recommended adjustment has been made.	✓
Note 3: Critical Judgments in Applying Accounting Policies includes two items which are not critical judgments, as they simply restate the accounting policies of the Authority.	We recommend that these be removed. Management response Recommended adjustment has been made.	✓
Note 16: Financial Instruments overstated creditors by £70k due to the inclusion of creditor amounts which are not financial instruments under IFRS9.	The disclosure should be updated to remove these creditor balances from Note 16. Management response Recommended adjustment has been made.	✓
Note 27: Officers' Remuneration did not include disclosure of the remuneration for either office holder for the Head of Business Support or the Director of Conservation in 2021-22, when both holders of both posts should be included per the Code of Practice.	The disclosure should be updated to include disclosures relating to each office holder during the year for each of these positions. Management response Recommended adjustment has been made.	✓

D. Fees

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

The fees reconcile to note 26 of the financial statements.

Audit fees	Proposed fee	Final fee
Authority scale fee set by PSAA	£9,091	£9,091
Audit fee variations *	£9,450	£9,450
Total audit fees (excluding VAT)	£18,541	£18,541

* Any changes to the 2021-22 scale fee will need to be approved by PSAA. MHCLG has set aside £15m of funding to deal with the expected increase in 2021-22 audit fees, a direct response to one of the key findings of the Redmond Review into local authority external audit. National parks will have access to this funding to mitigate the direct financial impact on the Authority of this increase in audit fees.

No non-audit or other audit-related services have been undertaken for the Authority.

D. Fees

Audit fees	2021-22 fee
Scale Fee published by PSAA	9,091
Raising the quality bar / regulatory factors / increased granularity of audit testing	1,500
Enhanced audit procedures for Property, Plant and Equipment	2,000
Enhanced audit procedures for Pensions	2,000
Increased audit requirements of revised ISA's (540 / 240 / 700)	450
Additional work on Value for Money (VFM) under new NAO Code	3,500
Total proposed audit fees (excluding VAT)	£18,541

E. Audit opinion (draft)

Our proposed audit opinion is included below.

We anticipate we will provide the Authority with an unmodified audit report.

Independent auditor's report to the members of Dartmoor National Park Authority

Report on the Audit of the Financial Statements

Opinion on financial statements

We have audited the financial statements of Dartmoor National Park Authority (the 'Authority') for the year ended 31 March 2022, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2021/22.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2022 and of its expenditure and income for the year then ended;
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2021/22; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law, as required by the Code of Audit Practice (2020) ("the Code of Audit Practice") approved by the Comptroller and Auditor General. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the Head of Business Support's (Chief Finance Officer's) use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Authority to cease to continue as a going concern.

E. Audit opinion (draft)

In our evaluation of the Head of Business Support's (Chief Finance Officer's) conclusions, and in accordance with the expectation set out within the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2021/22 that the Authority's financial statements shall be prepared on a going concern basis, we considered the inherent risks associated with the continuation of services provided by the Authority. In doing so we had regard to the guidance provided in Practice Note 10 Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2020) on the application of ISA (UK) 570 Going Concern to public sector entities. We assessed the reasonableness of the basis of preparation used by the Authority and the Authority's disclosures over the going concern period.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Authority's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the Head of Business Support's (Chief Finance Officer's) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

The responsibilities of the Head of Business Support (Chief Finance Officer) with respect to going concern are described in the 'Responsibilities of the Authority, the Head of Business Support (Chief Finance Officer) and Those Charged with Governance for the financial statements' section of this report.

Other information

The Head of Business Support (Chief Finance Officer) is responsible for the other information. The other information comprises the information included in the Statement of Accounts, other than the financial statements, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report in this regard.

Other information we are required to report on by exception under the Code of Audit Practice

Under the Code of Audit Practice published by the National Audit Office in April 2020 on behalf of the Comptroller and Auditor General (the Code of Audit Practice) we are required to consider whether the Annual Governance Statement does not comply with 'delivering good governance in Local Government Framework 2016 Edition' published by CIPFA and SOLACE or is misleading or inconsistent with the information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.

Opinion on other matters required by the Code of Audit Practice

In our opinion, based on the work undertaken in the course of the audit of the financial statements and our knowledge of the Authority, the other information published together with the financial statements in the Statement of Accounts for the financial year for which the financial statements are prepared is consistent with the financial statements.

E. Audit opinion (draft)

Matters on which we are required to report by exception

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make a written recommendation to the Authority under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or;
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We have nothing to report in respect of the above matters.

Responsibilities of the Authority, the Head of Business Support (Chief Finance Officer) and Those Charged with Governance for the financial statements

As explained in the Statement of Responsibilities for the Statement of Accounts set out on page 10, the Authority is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this authority, that officer is the Head of Business Support (Chief Finance Officer). The Head of Business Support (Chief Finance Officer) is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the

CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2021/22, for being satisfied that they give a true and fair view, and for such internal control as the Head of Business Support (Chief Finance Officer) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Head of Business Support (Chief Finance Officer) is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention by government that the services provided by the Authority will no longer be provided.

The Audit and Governance Committee is Those Charged with Governance. Those Charged with Governance are responsible for overseeing the Authority's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

E. Audit opinion (draft)

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Authority and determined that the most significant, which are directly relevant to specific assertions in the financial statements, are those related to the reporting frameworks (international accounting standards as interpreted and adapted by the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2021/22, The Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015, Local Government Act 2003, and the Local Government Act 1972.
- We enquired of senior officers and the Audit and Governance Committee concerning the Authority's policies and procedures relating to:
 - the identification, evaluation and compliance with laws and regulations;
 - the detection and response to the risks of fraud; and
 - the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations.

- We enquired of senior officers, internal audit, and the Audit and Governance Committee whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.
- We assessed the susceptibility of the Authority's financial statements to material misstatement, including how fraud might occur, by evaluating officers' incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls, and of fraudulent recognition of revenue and expenditure. We determined that the principal risks were in relation to:
 - Journal entries outside the normal course of business
 - Significant management estimates, in particular those relating to land and buildings valuations and the valuation of the net pension fund liability
- Our audit procedures involved:
 - evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud;
 - journal entry testing, with a focus on unusual and high-risk journals made at the year-end accounts production stage;
 - challenging assumptions and judgements made by management in its significant accounting estimates in respect of land and buildings and defined benefit pensions liability valuations;
 - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.

E. Audit opinion (draft)

- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.
- The team communications in respect of potential non-compliance with relevant laws and regulations, including the potential for fraud in revenue and expenditure recognition, and the significant accounting estimates related to land and buildings and defined benefit net liability valuations.
- Our assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the local government sector
 - understanding of the legal and regulatory requirements specific to the Authority including:
 - the provisions of the applicable legislation
 - guidance issued by CIPFA/LASAAC and SOLACE
 - the applicable statutory provisions.

- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - the Authority's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.
 - the Authority's control environment, including the policies and procedures implemented by the Authority to ensure compliance with the requirements of the financial reporting framework.

Report on other legal and regulatory requirements – the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2022.

Our work on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources is not yet complete. The outcome of our work will be reported in our commentary on the Authority's arrangements in our Auditor's Annual Report. If we identify any significant weaknesses in these arrangements, these will be reported by exception in a further auditor's report. We are satisfied that this work does not have a material effect on our opinion on the financial statements for the year ended 31 March 2022.

Responsibilities of the Authority

The Authority is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

E. Audit opinion (draft)

Auditor's responsibilities for the review of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to be satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We undertake our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in December 2021. This guidance sets out the arrangements that fall within the scope of 'proper arrangements'. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Authority plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Authority ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

We document our understanding of the arrangements the Authority has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor's Annual Report. In undertaking our work, we consider whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements – Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate for Dartmoor National Park Authority for the year ended 31 March 2022 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have completed:

- our work on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources and issued our Auditor's Annual Report'
- the work necessary to issue our Whole of Government Accounts (WGA) Component Assurance statement for the Authority for the year ended 31 March 2022.

We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2022.

Use of our report

This report is made solely to the members of the Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 43 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority's members as a body, for our audit work, for this report, or for the opinions we have formed.

Gareth Mills, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Leeds



NPA/AG/22/007

Dartmoor National Park Authority Audit & Governance Committee

4 November 2022

Financial Management 1 April to 30 September 2022 and Forecast of Financial Outturn 2022/23

Report of the Head of Business Support

Recommendation: **That the content of the report be noted.**

1 Monitoring and Management of Revenue Budgets (April to September 2022)

- 1.1 This report enables Members to monitor income and expenditure variations against the approved budget. Effective budgetary control is essential to ensure priorities are delivered in accordance with the Authority's plans. Budget management is a dynamic process, resulting in the budget being subject to many variations, both favourable and unfavourable throughout the year.
- 1.2 The Authority's Financial Regulations provide delegated authority for the Chief Executive (National Park Officer) in consultation with the Chief Financial Officer to enact budget virement below £30,000. Above that sum, Members' approval would be sought.
- 1.3 Processes for sound budget management are well established within the Authority, with quarterly reports to the Leadership Team and detailed and continuous budget monitoring being carried out across all Directorates involving Heads of Service, spending officers and finance staff. This ensures the early identification of pressures and variances so that timely management action can be taken to adjust the budget and/or work programmes accordingly.

2 Forecast Outturn Position as at the 30 August 2022

- 2.1 The 2022/23 net budget was set at £3,968,345 (NPA/22/012) funded by National Park Grant (NPG) fees and charges and Earmarked Reserves. The Authority approved various transfers to reserves at the end of the 2021/22 financial year (NPA/AG/22/003) which are subsequently brought forward and allocated to the 2022/23 (in-year) budget so that projects can be completed.

- 2.2 Current projections, based on figures at the end of September (month 6) indicate that a deficit of £32,918 may arise. A Cost Centre summary can be found at Appendix 1 and a more detailed variance analysis against budget for each service area can be found at Appendix 2.
- 2.3 The 2022/23 local government pay offer is still subject to agreement. The offer from Local Government Employers is for a lump sum payment of £1,925 across all grades and 4.04% on all nationally agreed allowances. However, we have included this pay offer in our forecast outturn position. We have also incurred additional premises related costs at our leased offices and Visitor Centre in Princetown for urgent repairs to the chimney. These have been included, in the projected forecast outturn position, but these costs could be met from our “Property Repair Reserve” at year end if they cannot be absorbed into any in-year savings. We do not need to make that decision yet.
- 2.4 The main variations and movements in the management accounts are set out below:

Salaries

Currently showing a deficit of £67,186 and includes a provision for the pay award and the recent announcement for the reversal of the increase in National Insurance contributions for employers and employees that came into effect earlier this financial year. We have experienced some staff turnover which have produced some vacancy savings whilst posts are being recruited to.

Travel and transport

Currently forecasting savings of circa £4,102. Staff travel to meetings with partners, other National Parks, conferences, and training being undertaken online. Although savings have been made, the rising cost of fuel has had an impact, particularly for the Rangers and Conservation works teams.

Visitor Management

Current indications are that there will be a shortfall of around £15,100 in car parking income. There have been extra costs regarding the pay & display machine with an upgrade of software and the conversion of the Haytor machine to card payments only. Recycling and waste expenditure overspend has been due to inflationary increases being applied by our supplier.

Visitor Centres

Apart from the effect of the proposed pay award. The centres are forecasting an overspend on electricity due to the current market increases. We will have a better understanding of the costs in November when we anticipate being informed, by our supplier, of the price increase. We have not received any details about the support announced by the Government for public sector organisations in meeting increased energy prices.

Rangers

The overspend experienced has been due to vehicle maintenance. The Ranger manager is completing a review of options to replace the aging fleet currently in use. We received unbudgeted partnership contributions of £20,375 which enabled us to provide Marshalling on the Moor during the summer.

Development Management

The overspend predicted has predominately been due to legal costs for planning appeals and court cases. With a forecast of £30,000 for the requirement to use a barrister service. Planning income is currently forecast to be circa £8,000 under the target budget. As a demand led service, forecasting for planning is difficult and will be subject to change. The planning team have been implementing a new IT system and this has seen an increase in unbudgeted extra costs of £4,500. If these cannot be met from in-year savings, reserves will be used.

Land Management

is expected to see an underspend, mainly due to filming income and contribution from Shallowford Trust for professional advice supporting the Green Recovery Challenge Fund application.

Corporate & Democratic Core

Treasury income to be achieved by 31 March will be £14,000 (budgeted for just £400). Donate for Dartmoor income received to date is £10,494. Savings of circa £4k are anticipated in respect of staff and Members' travel, and expenses. There are however increased audit costs.

Corporate Operating Costs

will see an underspend due to lead time issues for the supply of electric pool vehicles, with these are now estimated to be delivered in April 2023

Parke & Princetown

Repair costs for the chimney at our Princetown Visitor Centre has been included in the current forecast outturn but could be met from the Property Repair Reserve if required. Please refer to the above comment about the uncertainty regarding energy prices. There is also uncertainty about the costs for utilities until November when we will be informed by our suppliers of the new prices.

- 2.5 Within the budget the Authority set aside a **Project Fund** balance of £75,000. At the time of writing this report, the balance remaining in the Fund is £12,380. Full utilisation of the Fund is anticipated by year-end, although some balances may be carried forward as projects can span more than one financial year. Bids made to the Fund and approved by Leadership Team are set out in the following table:

Project Fund 2022/23	£
Opening Balance	(75,000)
Study Tour to Yorkshire and the Lakes (cluster farmers + Dartmoor Farmers Association)	5,000
Big Path Survey extra ARCSpeed licences	2,000
Generation Green 2 project officer	1,000
National project for equality, diversity and inclusion	1,000
Leaflet	600
Plan design and print	1,500
Sound post	2,000
Meldon old quarry reinstate track	1,000
ArcSpeed Improvements (Erosion App)	1,525
Dartmoor Folk Tales (CD production)	250
IT security audit	2,700
Tech for room 17 & 11	3,000
Conservation Plan - Dynamic Dartmoor	3,000
Adventure Activities license - schools license	715
Impact Assessment - Byelaw review	3,000
Wood Strategy - Devon contribution	5,000
Double Yellow Lines at Two Bridges	4,330
Pine Marten support	10,000
Dartmoor Marshalls	15,000
Balance Remaining	(12,380)

3 Capital Programme and Prudential Indicators

3.1 The Authority's current capital programme is as follows:

Capital Scheme	2022/23 Budget
	£
Conservation Works Team Vehicle	23,000
Total	23,000

Funded From	£
Capital receipts	(23,000)
Total	(23,000)

3.2 The procurement of a replacement vehicle for the Conservation Works Team is in progress and is being funded from capital receipts held in reserves.

4 Treasury Management Stewardship – mid year performance

4.1 In December 2021, the Chartered Institute of Public Finance and Accountancy (CIPFA) published a revised Code of Practice for Treasury Management and a revised Prudential Code. In compliance with the code, the Authority approves a Treasury Management Policy & Investment Strategy annually (NPA/22/013). This sets out the detail on how the function is to be carried out, and delegates overall management of it to the Chief Finance Officer.

- 4.2 The Authority seeks to operate its accounts in credit, and any short-term surplus funds are deposited with in our bank accounts or the Barclays Treasury Deposit Account. Various forecasts have to be made about the likely interest rate movements and cash flow variations and an estimate of likely income from investment receipts are included in each year's Revenue Budget.

The following table shows the outturn position for the previous six financial years, the current position and a forecast outturn for 2022/23

2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Outturn	Outturn	Outturn	Outturn	Outturn	Outturn	Forecast
£17,950	£10,616	£23,505	£23,726	£5,488	£386	*£14,400

* Budget £400

5 Reserves

- 5.1 The level of the Authority's reserve balances is determined in part by our on-going work programmes and projects, see Appendix 3; and by using a risk-based analysis and methodology as set out at Appendix 4. Reserve funding is allocated or matched with expenditure according to project / programme requirements, but it should be noted that some projects straddle more than one financial year, or are dependent on partnerships, where timing of spend is uncertain. Therefore, forecasting beyond the current year is subject to considerable change. It should be noted however that going forward there will be a call on the reserves in relation to set up of the foundation trust as approved by the Authority and transactions costs for the business review.
- 5.2 The following table, based on the current financial position, sets out what the earmarked reserves are likely to be as at 31 March 2023 (with a 2021/22 comparator). It should be noted that grants and contributions received in 2022/23 and not spent, are carried forward via reserves as committed expenditure and therefore cannot be used for any other purposes (than for that given). The majority of our reserve balances are held to fund specific projects, including partnerships and capital spending; or have been set up to mitigate against financial risk, for example loss of income, cuts in DEFRA funding or other externally imposed regulatory requirements e.g., changes in pay, terms and conditions.

Actual 2021/22	Earmarked Reserves	Forecast 2022/23
£		£
(2,749,271)	Opening Balance	(2,537,742)
85,719	Use of reserves in year (appendix 3)	543,611
(374,190)	Contributions to reserves / carry forwards*	(112,694)
(2,537,742)	Closing Balance (forecast)	(2,106,825)
(500,000)	General unallocated Reserve	(500,000)

* Grants and contributions received from partners that are ring-fenced for specific projects i.e., committed expenditure

5.3 Reserve balances are closely monitored during the year and as we have now started the process of building the 2023/24 Budget and the Medium Term Financial Plan (up to 2026) the balances are likely to change. Members will note that the current forecast for total reserve balances are anticipated to fall to circa £2.5m by the end of 2025, reflecting the fact that reserve balances are “working balances” and not just used to “save up funds” without proper purpose. Members have also agreed in principle to use reserves to support the proposed Dartmoor Foundation and this will need to be factored into the revenue budget for 2023/24 and the revised MTFP.

6 Sustainability and Equality Impact

6.1 Consideration is always given, when deciding which areas of expenditure should be supported, of the impact on under-represented groups, and the need to promote equal opportunities both as an employer and in respect of the services provided.

7 Conclusions

7.1 The forecast outturn deficit of £32,918 represents a 0.82% variance against the (revised) budget. It should be noted with current economic trends - rising inflation and political uncertainty - the deficit could change. The Authority is very good at making in year savings and our reserves are healthy. But the Authority cannot place continued reliance on these to cover flat cash core grant. It should also be noted that some fluctuations are likely, especially if projects are delayed (e.g., to poor weather conditions or to partnership funding variations and start dates/timing) or if other income is received or generated in the next 6 months.

7.2 The current year’s projected outturn will be robustly monitored and challenged over the remaining seven months to ensure that the Authority’s aims, objectives and outcomes are achieved. Members will receive the month 9 budget management report at the A&G meeting in February, and this will provide a more accurate year-end financial forecast. Members will be notified at the earliest opportunity, if any new budget pressures or significant variations are likely to occur. Action to fundamentally realign the budget is not recommended at this time.

ANGELA STIRLAND

Background Papers

NPA/22/012 2022/23 Net Revenue Budget, Medium Term Financial Plan & Capital Budget

NPA/22/013: Treasury Management Investment Strategy 2022/23

NPA/AG/22/003: Financial Outturn 2021/22

Attachments – Appendix 1 - Revenue Budget Monitoring Report Summary
Appendix 2 - Month 6 Variance Analysis
Appendix 3 - General and Earmarked Reserve Balances
Appendix 4 - Reserves: Risk Based Analysis

2022 11 04 AS 2022-23 Fin Mgt Apr-Sept

Functional Strategy	Original Budget 2021/22 £	Budget Variation 2021/22 £	Revised Budget 2021/22 £	Actual & Committed Month 5 £	Budget Remaining 2021/22 £	Projected Outturn 2021/22 £	Year End Deficit/ (Surplus) £
Biodiversity	148,354	21,855	170,209	72,275	(97,934)	174,036	3,827
Land Management	69,251	2,000	71,251	20,026	(51,225)	49,894	(21,357)
ELMS	0		0	0	0	0	0
Farming in protected Landscapes	0		0	(281,658)	(281,658)	0	0
Green Recovery Challenge Fund	0	0		148,485	148,485	0	0
Woodlands	45,243	5,000	50,243	21,174	(29,069)	51,700	1,457
Headwaters project	0		0	31,326	31,326	0	0
Peatlands Project	0		0	68,532	68,532	0	0
Naturally Environment	0	0	0	207	207	0	0
Facilitation Fund	0		0	1,238	1,238	0	0
Hill Farm Project	0	5,000	5,000	42,152	37,152	(47,962)	(52,962)
Natural Environment	262,848	33,855	296,703	123,757	(172,946)	227,668	(69,035)
Archaeology	121,488	250	121,738	67,594	(54,144)	128,719	6,981
Built Environment	43,843	0	43,843	21,566	(22,277)	45,532	1,689
Higher Uppacott	19,465	625	20,090	4,580	(15,510)	16,153	(3,937)
Cultural Heritage	184,796	875	185,671	93,740	(91,931)	190,404	4,733
Visitor Management	49,672	13,061	62,733	70,949	8,216	77,409	14,676
Access	119,609	3,449	123,058	61,994	(61,064)	124,514	1,456
Public Rights of Way	110,076	5,597	115,673	48,938	(66,735)	115,279	(394)
Sustainable Transport & Tourism	19,882	0	19,882	7,547	(12,335)	19,909	27
Recreation Management, Traffic & Transport	299,239	22,107	321,346	189,428	(131,918)	337,111	15,765
Visitor Centres	185,594	1,472	187,066	174,087	(12,979)	202,497	15,431
Communications	217,446	6,677	224,123	110,567	(113,556)	229,013	4,890
Naturally Healthy Dartmoor	1,000	0	1,000	0	(1,000)	1,000	0
Youth Engagement Ranger	0		0	7,472	7,472	0	0
Education	186,450	1,715	188,165	61,514	(126,651)	127,292	(60,873)
Education, Information & Communication	590,490	9,864	600,354	353,640	(246,714)	559,802	(40,552)
Rangers	452,565	16,000	468,565	252,910	(215,655)	502,097	33,532
Conservation & Access Volunteers	0	0	0	561	561	0	0
Conservation Works Service	144,182	0	144,182	68,226	(75,956)	151,910	7,728
Rangers, Estates & Volunteers	596,747	16,000	612,747	321,697	(291,050)	654,007	41,260
Development Management	413,822	27,550	441,372	229,412	(211,960)	498,825	57,453
Forward Planning & Community	180,432	14,100	194,532	11,352	(183,180)	110,236	(84,296)
Corporate and Democratic Core	350,947	0	350,947	137,846	(213,101)	330,480	(20,467)
Information Technology	209,290	5,700	214,990	138,191	(76,799)	233,105	18,115
Corporate Operating Costs	127,651	0	127,651	40,060	(87,591)	121,804	(5,847)
Administration and Finance	186,898	0	186,898	88,585	(98,313)	197,384	10,486
Legal & Democratic Services	70,000	0	70,000	35,563	(34,437)	70,563	563
Human Resources	169,435	0	169,435	90,971	(78,464)	176,104	6,669
Office Accommodation (Parke)	112,451	4,177	116,628	69,315	(47,313)	117,992	1,364
Office Accommodation (Princetown)	116,299	1,600	117,899	90,020	(27,879)	138,406	20,507
Corporate Services	992,024	11,477	1,003,501	552,705	(450,796)	1,055,358	51,857
Project Fund	75,000	(62,620)	12,380	0	(12,380)	12,380	0
Total Net Expenditure	3,946,345	73,208	4,019,553	2,013,577	(2,005,976)	3,976,271	(43,282)

Funded By:	£			£	£	£	£
National Park Grant	(3,825,865)		(3,825,865)	(2,231,450)	1,594,415	(3,825,865)	0
From Reserves per Budget	(120,480)		(120,480)		120,480	(120,480)	0
Other Reserve Movements:	0	(10,500)	(10,500)	0	10,500	(10,500)	0
B/Fwd orders and commitments		(62,708)	(62,708)	0	62,708	(62,708)	0
Grants and Contributions to allocate at year end						76,200	76,200
Carry forwards at Year end			0	0	0	0	0
Total	(3,946,345)	(73,208)	(4,019,553)	(2,231,450)	1,788,103	(3,943,353)	76,200

Budget Variation - (Under) / Over Spend	0	0	0	(217,873)	(217,873)	32,918	32,918
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VARIANCE ANALYSIS	Salaries	Travel & Subsistence	Premises	Transport	Supplies & Services	Expenditure Overspend (Underspend)	Grants	Sales Fees & Charges	Income Deficit (Surplus)	Total Variance Deficit (Surplus)	Explanation
	£	£	£	£	£	£	£	£	£	£	
BIO-DIVERSITY	3,274	401		112	(3,376)	411	3,416		3,416	3,827	Pay award rate above budgeted amount
LAND MANAGEMENT	(2,688)	(401)			(4,608)	(7,697)	(5,000)	(8,660)	(13,660)	(21,357)	Contribution for professional advice for Shallowford trust GRCF application and income from filming fees
ELMS						0			0	0	
FARMING IN PROTECTED LANDSCAPES						0			0	0	
GREEN RECOVERY CHALLENGE FUND						0			0	0	
WOODLANDS	1,659	(100)				1,590	0	(133)	(133)	1,457	Pay award rate above budgeted amount
HEADWATERS PROJECT						0			0	0	
PEATLANDS PROJECT						0			0	0	
NATURAL ENVIRONMENT PAY & TRAVEL FACILITATION FUND						0			0	0	
HILL FARM PROJECT						17,250	(70,212)		(70,212)	(52,962)	grant from PCF, Duchy and Our Uplands Commons
NATURAL ENVIRONMENT	2,245	(100)	0	112	9,297	11,554	(71,796)	(8,793)	(80,589)	(69,035)	
ARCHAEOLOGY	10,497	(551)		462	(2,522)	7,886	(755)	(150)	(905)	6,981	Pay award rate above budgeted amount
BUILT ENVIRONMENT	1,659	0			30	1,689		0	0	1,689	Pay award rate above budgeted amount
UPPACOTT		130	1,947		0	2,077		(6,014)	(6,014)	(3,937)	Rental income
CULTURAL HERITAGE	12,156	(421)	1,947	462	(2,492)	11,652	(755)	(6,164)	(6,919)	4,733	
VISITOR FACILITIES	(4,370)	(198)	202	0	9,142	4,776	1,318	8,582	9,900	14,676	Mobile vending licences more than original budget, but offset by reduce income for car
ACCESS & RECREATION	2,639	(1,326)		770	(627)	1,456	0		0	1,456	Pay award rate above budgeted amount
PROW	6,982	0			41,970	48,952	(49,346)		(49,346)	(394)	
SUSTAINABLE TOURISM & TRANSPORT	277	(250)			0	27		0	0	27	
RECREATION MANAGEMENT	5,528	(1,774)	202	770	50,485	55,211	(48,028)	8,582	(39,446)	15,765	
VISITOR CENTRES	15,265	(242)	1,009		779	16,811		(1,380)	(1,380)	15,431	Pay award rate above budgeted amount
COMMUNICATIONS	8,307	(415)			(823)	7,069		(2,179)	(2,179)	4,890	Pay award rate above budgeted amount
NATURALLY HEALTHY DARTMOOR						0			0	0	
YOUTH ENGAGEMENT RANGER						0			0	0	
EDUCATION	(52,028)	(299)		358	(5,560)	(57,529)		(3,344)	(3,344)	(60,873)	Vacancy savings.
PROMOTING UNDERSTANDING	(28,456)	(956)	1,009	358	(5,604)	(33,649)	0	(6,903)	(6,903)	(40,552)	
RANGERS	27,875	0	0	7,497	19,127	54,499	(20,375)	(592)	(20,967)	33,532	Pay award. Marshalls support shortfall from project fund.
CONSERVATION & ACCESS VOLUNTEERS						0			0	0	
CONSERVATION WORKS SERVICE	4,296	10	(11)	3,221	1,212	8,728		(1,000)	(1,000)	7,728	Pay award rate above budgeted amount
RANGERS, ESTATES & VOLUNTEERS	32,171	10	(11)	10,718	20,339	63,227	(20,375)	(1,592)	(21,967)	41,260	
DEVELOPMENT MANAGEMENT	18,224	(190)		264	31,006	49,304		8,149	8,149	57,453	Pay award rate above budgeted amount
DEVELOPMENT MANAGEMENT	18,224	(190)	0	264	31,006	49,304	0	8,149	8,149	57,453	
FORWARD PLANNING & COMMUNITY	4,234	(510)		0	14,190	17,914		(102,210)	(102,210)	(84,296)	Pay award rate above budgeted amount. Carbon footprint analysis expenditure to be met from reserves. Contribution for affordable homes (Beacon Park)
FORWARD PLANNING	4,234	(510)	0	0	14,190	17,914	0	(102,210)	(102,210)	(84,296)	
CORPORATE CENTRE	792	(2,416)		0	5,651	4,027		(24,494)	(24,494)	(20,467)	Treasury Interest & Donate for Dartmoor to be carried forward
CORPORATE & DEMOCRATIC CORE	792	(2,416)	0	0	5,651	4,027	0	(24,494)	(24,494)	(20,467)	
INFORMATION TECHNOLOGY	5,276	(392)		62	13,869	18,815		(700)	(700)	18,115	SAN maintenance underspend. Pay award rate above budgeted amount
CORPORATE OPERATING COSTS			0	(10,000)	4,164	(5,836)		(11)	(11)	(5,847)	Delayed lead time for lease vehicles
ADMIN & FINANCE	10,465	21			0	10,486		0	0	10,486	Pay award rate above budgeted amount
LEGAL	0	0			563	563		0	0	563	
HUMAN RESOURCES	4,446	(119)			3,458	7,785		(1,116)	(1,116)	6,669	Pay award rate above budgeted amount
OFFICE ACCOMMODATION (PARKE)	104	0	1,409			1,513		(149)	(149)	1,364	
OFFICE ACCOMMODATION	0		20,507			20,507		0	0	20,507	Chimney repairs to be undertaken
CORPORATE SERVICES	20,291	(490)	21,916	(9,938)	22,054	53,833	0	(1,976)	(1,976)	51,857	
Reserve movements					0	0			0	0	
					0	0			0	76,200	Affordable homes less Carbon Analysis
					0	0			0	0	
REVENUE EXPENDITURE	67,185	(6,847)	25,063	2,746	144,926	233,073	(140,954)	(135,401)	(276,355)	32,918	

GENERAL FUND RESERVE BALANCES

Appendix 3 to Report No. NPA/AG/22/007

GENERAL FUND RESERVE BALANCES	2021/22 Closing Balance	2022/23 Transfers Out	2022/23 Transfers within	2022/23 Transfers In	2022/23 Forecast Movements	2023/24 Forecast Movements	2024/25 Forecast Movements	2024/25 Forecast Closing Balance	Notes
	£	£				£		£	
Ringfenced External Grants & Contributions with Restrictions									
Hill Farm Project (Princes Countryside Fund)	(55,970)	55,970			0			0	Cash balances are carried forward at each year end as allocated to expenditure
Farming in protected landscapes	(11,084)	11,084			0			0	
Communities Fund Grant (from District Councils)	(95,567)	95,567			0			0	Cash balances are carried forward at each year end as allocated to expenditure
Beacon Park affordable housing				(102,200)	(102,200)	102,200		0	to be used for affordable housing within the next 5 years
DCLG - Neighbourhood Planning Grant	(10,000)				(10,000)			(10,000)	Community planning referendums
DCLG - Unringfenced Grants	(84,940)				(84,940)			(84,940)	
Donate for Dartmoor Balances (public donations)	(37,086)	37,086		(10,494)	(10,494)			(10,494)	Cash balances are carried forward at each year end as allocated to expenditure
Police & Crime Commissioner Grant - Dartmoor Marshals Scheme	0				0			0	
Peatland Partnership	(98,755)				(98,755)			(98,755)	Cash balances are carried forward at each year end as allocated to expenditure
Marshalls					0			0	
ELMS Test and Trials project	0				0			0	Cash balances are carried forward at each year end as allocated to expenditure
Dartmoor Headwaters Project (Environment Agency)	0				0			0	Cash balances are carried forward at each year end as allocated to expenditure
Woodland Trust - Conservation Volunteers	0				0			0	
Green Recovery Challenge Fund	(87,599)	87,599			0			0	Cash balances are carried forward at each year end as allocated to expenditure
Cave Shrimp S106	(6,000)	6,000			0			0	
Clarion Housing #iwill	0				0			0	
Clif Bar - Conservations Volunteers	0				0			0	
Moor Medieval book sales	(3,027)	3,027			0			0	
South West Water - Invasives Project	0				0			0	
Defence infrastructure - Nattor Down	0				0			0	
Natural England - Ground Truthing	(5,500)	5,500			0			0	
Defence infrastructure - River Tavey bridge feasibility	(5,000)	5,000			0			0	
Budget Management Fund - Provisions (risk based)									
Employees	(52,000)				(52,000)			(52,000)	See risk assessment for breakdown - 2022/23 pay award
Costs and Awards: Appeals/Public Enquiries/Litigation	(250,000)				(250,000)			(250,000)	See risk assessment for breakdown
Loss of Income and Inflation	(34,500)				(34,500)			(34,500)	See risk assessment for breakdown - C19 impact may mean that this is needed in 2022/23
Invest to Save and / or Generate Projects	(33,733)				(33,733)			(33,733)	
Climate Change /Emergency Declaration	(50,000)	20,000			(30,000)			(30,000)	NPA/19/020
Annual Revenue Outturn	(360,523)				(360,523)			(360,523)	NPA/21/009
Capital Expenditure Fund									
Vehicles - Sinking Fund - Replacement	(127,321)	2,231			(125,090)	8,000		(117,090)	CWT vehicle in 2021/21 deferred until 2022/23
Property - Sinking Fund - Repairs & Maintenance	(200,000)	86,570			(113,430)			(113,430)	Princetown Ian Mercer room repairs 2022/23
Planning IT system	0				0			0	In year efficient savings therefore no call on reserves
Known Commitments									
National Park Management Plan	(25,590)				(25,590)			(25,590)	C/Fwd to be used as required
Conservation Volunteers - DNPA Commitment	(5,000)				(5,000)			(5,000)	C/fwd from 2019/20 to be used as match funding
Carbon Toolkit	(20,000)		20,000		0			0	met from climate change reserve
2020/21 Commitments to carry forward	0				0			0	
2021/22 Commitments to carry forward	(62,708)	62,708			0			0	C/fwd from 2020/21
Capital Receipts Unapplied	(20,769)	20,769			0			0	CWT vehicle in 2021/21. deferred to 2022/23
Match Funding Reserve									
Cash Flow management of external funding bids	(236,500)				(236,500)			(236,500)	To cover cash flow delay when claiming in arrears
Public Arts Project 2020	(120,000)		120,000		0			0	NPA/19/015 - project completed
South West Peatland Partnership	(125,000)				(125,000)			(125,000)	NPA/21/020
Green Recovery Challenge Fund - Changing Lives, Nurturing Nature	(22,000)	22,000			0			0	NPA/21/016
National Heritage Lottery Fund - development phase		22,500			22,500			22,500	
National Heritage Lottery Fund - implementation phase			(120,000)		(120,000)			(120,000)	
Unallocated fund balance	(291,570)		(20,000)		(311,570)			(311,570)	potential to use for Foundation set up
Total Earmarked Reserves	(2,537,742)	543,611	0	(112,694)	(2,106,825)	110,200	0	(1,996,625)	
General Reserve (unallocated emergency reserve)	(500,000)				(500,000)			(500,000)	
Total General Fund Balance	(3,037,742)	543,611	0	(112,694)	(2,606,825)	110,200	0	(2,496,625)	

2021/22 RESERVES: RISK BASED ANALYSIS	Risk Level	Rate	2022/23 Opening Balance £'000	2022/23 Closing Balance £'000
Grants & Contributions with Restrictions carried forward:				
Grants & Contributions with Restrictions	N/A	Actual	(501)	(306)
Employees:				
Maternity / Paternity Cover / Pay Awards	Low	Est.	(52)	(52)
Costs & Awards:				
Appeals / Public Enquiries / Litigation	High	Est.	(250)	(250)
Loss of Income and / or Price Increases:				
Reduced Sales, Fees & Charges or Inflation cost	Medium	Est	(35)	(35)
Capital - Property:				
Repairs & maintenance (sinking fund)	High	Est.	(200)	(113)
Capital - Vehicles				
Provision for future replacement of vehicles (sinking fund)	High	Est.	(127)	(125)
Capital Receipts Reserve	N/A	Actual	(21)	0
Climate Change	N/A	Actual	(50)	(30)
Planning IT System	N/A	Actual	0	0
Known Commitments/Contracts				
Local Plan Review	N/A	Actual	0	0
National Park Management Plan	N/A	Actual	(25)	(25)
Contracts - work in progress	N/A	Actual	(88)	(5)
Match Funding Reserve				
Cash Flow Management of Externally funded projects	N/A	Actual	(236)	(236)
South West peatland Partnership	N/A	Actual	(125)	(125)
Green Recovery Challenge Fund	N/A	Actual	(22)	0
National Heritage Lottery Fund				22
Public Arts Project - Moor Otters II	N/A	Actual	(120)	(120)
Unallocated fund balance	N/A	Actual	(292)	(312)
Revenue				
Invest to save and / or Generate Projects	N/A	Actual	(34)	(34)
Revenue Outturn Surplus - to be reallocated	N/A	Actual	(360)	(360)
General Reserve - Minimum amount to cover unanticipated costs / emergencies	N/A	Actual	(500)	(500)
Total Reserve Balance			(3,038)	(2,606)



NPA/AG/22/008

Dartmoor National Park Authority Audit and Governance Committee

4 November 2022

Business Plan Monitoring 2022/23

Report of the Head of Organisational Development

Recommendation: **That Members note the content of the report and comment on performance against the key actions identified in the 2022/23 Business Plan**

1 Purpose of the Report

- 1.1 This report informs Members of the Authority's performance against the key actions identified in the Business Plan for 2022/23.
- 1.2 The Authority uses a spreadsheet (traffic light system) to track progress which is reviewed by Leadership Team each quarter. A copy of the Business Plan monitoring spreadsheet for 2022/23 is attached at Appendix 1.
- 1.3 Members will be aware that whilst this report focuses on specific key actions, the current Business Plan also recognises that the Authority's core business continues daily.

2 Performance against key actions

- 2.1 The Business Plan 2022/23 identifies 25 key actions against the following priorities for the Authority:
 - Better for Nature
 - Better for Cultural Heritage
 - Better for Farming and Forestry
 - Better for People
 - Better for Communities and Business
 - Be an excellent organisation
- 2.2 The number of key actions highlights the breadth of the work of the Authority and Members will note the nature of the key actions ranges from specific short-term projects to longer term strategic goals, each requiring different levels of officer and Member input and commitment.

2.3 Progress made against the **25** key actions is summarised below:

Progress	No.	%
On target / completed	12	48
Delayed / behind schedule	10	40
Unlikely to complete / will not be completed	3	12

2.4 Three key actions are unlikely to be completed in 2022/23:

No.	Key action	Reason
3	Improved understanding of soils and their role in carbon management, flood management and nature recovery	Officer capacity and revised priorities in this financial year.
4	Produce species re-introduction strategy	Officer capacity to produce wider and longer term strategy in this financial year.
5	Working with Environment Agency (EA) and others to deliver the Dartmoor Headwaters Natural Flood Management Project	A delay in EA approval of the business case (scheduled for later in the year) hampers teams ability to deliver key projects.

2.5 Members will note that almost half of the remaining key actions (10 of 22) are delayed or behind schedule. Leadership Team is closely monitoring workloads across the Authority as staff turnover, revised priorities, and other core business impact upon our capacity to deliver.

2.6 Members are advised that 84% of the Farming in Protected Landscapes (FiPL) grant fund (£566,372) for this financial year is committed. However, only £58,327 of FiPL grants have been paid and while we anticipate schemes being progressed during the autumn and winter period, we will be contacting all successful applicants imminently to ask how they are getting on with their work, when they expect to complete and claim.

2.7 It is likely that there may be further slippage on some key actions. Leadership Team are monitoring this closely.

2.8 While there are delays in delivering some key actions our staff remain as committed and passionate as ever to deliver for Dartmoor and there is much to celebrate and be proud of already this year, including:

- Submission of the Dartmoor's Dynamic Landscapes bid to the National Lottery Heritage Fund.
- Securing funding for the East Dartmoor Landscape Recovery Area (subject to completion of an enrolment phase).
- Delivery of the Night Under the Stars programme and other projects funded via the Green Recovery Challenge Fund.

- Delivery of the ‘National Park Marshalls’ initiative to support visitor management during the peak visitor season – a good example of partnership working across public, community and private sectors.
- Archaeological dig in the Wray Valley.
- Securing additional funding for the Dartmoor Hill farm Project via the Prince’s Countryside Fund.
- Securing additional funding from Defra and Devon County Council to deliver infrastructure on public rights of way.
- Farming in Protected Landscapes continues to fund projects across the National Park and commit allocated funds.
- Successful completion of summer control of invasive non-native species in priority areas
- Engagement of volunteers to support the rangers at key sites.
- Engagement events such as the new Heritage Festival at Postbridge and the popular Meldon Wildlife Festival
- Miles without Stiles project awarded the prestigious Gordon Miller Award
- Managing recruitment processes and effective induction for new staff
- Effective business support services (HR, ICT, Administration and Finance) including supporting two apprenticeships

2.9 Members are invited to analyse the Business Plan monitoring spreadsheet and question or seek assurances regarding the delivery of the 2022/23 Business Plan.

3 Equality and Sustainability Impact

3.1 The Authority seeks to treat all people equally, honestly, and fairly in any, or its business activity, including partners, visitors, suppliers, contractors, service users. There are no specific impacts arising from this report.

4 Financial Implications

4.1 There are no financial implications arising directly from this report.

5 Conclusion

5.1 Members will note that the Authority has made progress against most of the key actions set out in the current Business Plan during the first half of the business year.

5.2 The report also highlights that Leadership Team has identified that some services are experiencing periods of high workload and are taking action to provide additional support, communication and understanding to service managers to ensure staff are able to manage and work effectively.

NEIL WHITE

Business Plan Monitor 2022-23

Action No.	Key Action	Lead Officer	Quarter 1 (April, May, June)	Quarter 2 (July, August, September)	Quarter 3 (October, November, December)	Quarter 4 (January, February, March)
BETTER FOR NATURE						
1	Working with the SW Peatland Partnership deliver a programme of Peatland Restoration Outcome sought: Restoration and enhancement of 1000 ha of peatland on Dartmoor by 2026 to deliver multiple benefits.	RD	Milestone: New staff fully trained and integrated with team. Restoration plans prepared for Q2 and beyond. Meeting of the Peatland Partnership to review progress and move on discussions in Q3 2021/22 Actual progress: 2 new staff trained with 1 left to recruit. Restoration plans complete for Ockerton Court and Tavy Head with works to start in autumn. Prison Farm to be completed from August. Peatland Partnership delayed until Sep/Oct.	Milestone: Restoration plans reviewed. Finalise work on Prison Farm and set-out timetable for Ockerton, Hangingstone, Burrator, Tavy Head restorations Actual progress: Prison Farm complete. Work on Ockerton Court to start in Oct, Hangingstone in Q3 and Tavy Head in Q4. Peatland Assistant recruited to start in Nov. SWW team all recruited.	Milestone: 372 Ha of works planned across Ockerton, Hangingstone, Burrator, Tavy Head. Review of work to date. Meeting of Peatland Partnership. Actual progress:	Milestone: Annual review of work and complete works at Ockerton, Hangingstone, Burrator, Tavy Head and identify any delays or pressure points Actual progress:
2	Deliver landscape scale nature enhancement Outcome sought: Pilot nature enhancement/recovery at a landscape scale across at least two catchments working with clusters of landowners/farmers to identify and develop opportunities and engaging local communities where possible	CG	Milestone: Work with partnership to submit Landscape Recovery bid for East Dartmoor. Provide support to Maristow with their LR bid. DNEAG meeting Actual progress: East Dartmoor LRA bid submitted late May with decision expected in Aug. Maristow submitted bid but declined financial or advisory assistance. DNPA did not have sight of bid before submission. DNEAG meeting booked for mid Aug	Milestone: Focus on 2 priority catchments to establish and support cluster groups. Work with Penn and Stall to produce vision. Play key role in East Dartmoor LR is successful with EOI. Focus on building partner consensus and working within key areas. Actual progress: East Dartmoor LRA bid successful and now working through enrolment phase ahead of development. Focus on Erme, Yealm and Walkham as priority catchments, working with commoners and individual farmers to explore opportunities. Dartmoor Natural Environment Advisory Group met to discuss better collaboration between partners and Dartmoor Advisors Forum has been reestablished with meeting in Q3. Loss of nature recovery post remains challenging.	Milestone: Continue delivery in 2 catchments plus support other significant landscape opportunities. DNEAG meeting Actual progress:	Milestone: Continue delivery in 2 catchments plus support other significant landscape opportunities Actual progress:
3	Improved understanding of soils and their role in carbon management, flood management and nature recovery Outcome sought: By 2025 work within 50 farm businesses to improve soil health and improve soil structures to reduce compaction; improve soil biodiversity and to understand and increase carbon capture.	CG	Milestone: Produce draft 2 year programme of training and research with partners Actual progress: No progress due to other priorities in HFP (OUC, FfF)	Milestone: Deliver existing soil projects (OUC) and identify funding for expanded programme Actual progress: No capacity with FfF and OUC being prioritised. Recruitment of new team member will provide extra capacity.	Milestone: Partnership with DoC and year 1 programme underway Actual progress:	Milestone: Secure additional funding and complete year 1 programme and OCC targets Actual progress:
4	Produce species reintroduction strategy Outcome sought: Strategic approach focusing on species that support the greatest environmental benefit. A framework for community engagement.	CG	Milestone: Form and meet specialist group to inform requirements Actual progress: No progress, will begin in Q2/3	Milestone: Draft strategy produced and distributed for consultation Actual progress: Capacity limited to progress this work. Aim to progress with Dartmoor Natural Environment Advisory Group before end of 22/23	Milestone: Final strategy produced Actual progress:	Milestone: Publish strategy Actual progress:
5	Working with Environment Agency and others to deliver the Dartmoor Headwaters Natural Flood Management Project Outcome sought: Targeted use of natural approaches to flood management that deliver a range of public n=benefits in a way that supports the farming/land owning community. Use learning from this project to support development of Environmental Land Management Schemes.	CG	Milestone: Employ Programme Manager and provide new Headwaters Officer with good grounding for role. Agree priority catchments with EA. Work to deliver peat/NFM as integrated programme and reconcile other projects with Headwaters. Actual progress: PM not required following 2 attempts. Role rewritten and will be re-advertised in Aug. Priority catchments agreed with EA who have also made progress with business case. Ongoing meetings with headwaters and wider partners to improve integration. C&LM developing new framework for delivery to further facilitate integration.	Milestone: Employ HE and Engagement Officers. Prioritise catchments with nature enhancement objectives and begin delivery in Phase 2 catchments. Actual progress: Re-advertised for Headwaters coordinator but no further recruitment due to concerns with project start date. Business case likely to be further delayed, 2 key EA staff leaving project and lead on long term sick. Morale within DNPA NFM team low. £100k released from flood levy fund to be used immediately and small project being funded by DCC. Concern growing over project momentum and potential change of project lead/team within the EA.	Milestone: Start Phase 2 delivery in priority catchments identified by partnership. Seek closer working relationships with related initiatives. Actual progress:	Milestone: Review Headwaters integration and make recommend improvements Actual progress:
6	Delivering Biodiversity Net Gain Outcome sought: Detailed technical guidance on Biodiversity Net Gain linked to the new Dartmoor Local Plan to deliver enhancement to biodiversity within the National Park. NB this is a pan-Devon initiative.	AG	Milestone: Final Joint Technical Guidance Published. Review first cases with DCC ecology service. Actual progress: Awaiting final draft from DCC prior to seeking Member endorsement.	Milestone: Arrange stakeholder meeting with Habitat Bank to discuss their role and further understanding of market. Scope need for DNPA guidance. Actual progress: Chasing final draft from DCC prior to seeking Member endorsement (informal draft published online). DCC BNG group being formalised with small subscription	Milestone: After a year of DNP BNG policy requirement, evaluate market for BNG in NP and reassess DNPA's role. Actual progress:	Milestone: TBC Actual progress:
BETTER FOR CULTURAL HERITAGE						
	Valuing Cultural Heritage		Milestone: Evaluate pilot significance surveys completed on 2 catchments and identify priorities for Headwaters phase 2.	Milestone: Ensure new staff understand HE and place in upcoming works through training and site visits. CHAG meeting	Milestone: Tender initial contracts to produce significance surveys in priority NFM catchments as Ph 2 begins	Milestone: As Q3 plus provide relevant advise to inform Headwaters works.

Action No.	Key Action	Lead Officer	Quarter 1 (April, May, June)	Quarter 2 (July, August, September)	Quarter 3 (October, November, December)	Quarter 4 (January, February, March)
7	Outcome sought: Apply agreed methodology to assess historic environment significance, priorities and constraints for use by conservation projects operating at a landscape scale.	CG	Actual progress: Complete G	Actual progress: Headwaters team provided training for SigCon and Peatland staff given training with HE. Cultural Heritage Advisory Group formed, meeting before Christmas. Significant fieldwork carried out over summer including test pitting and research work with Leicester Uni at Dewerstone, Brief for works at Cut Hill being finalised. G	Actual progress:	Actual progress:
BETTER FOR FARMING AND FORESTRY						
8	Deliver Farming in Protected Landscapes (FiPL) Outcome sought: Efficient delivery of Farming in Protected Landscapes (FiPL) - budget allocation is fully spent and farming community is receiving funding to deliver the four objectives of FiPL (Nature, Climate, People and Place). Learning from FiPL is applied to the development of the new Environmental Land Management system.	JS	Milestone: Projects with existing grant award actively monitored with clear expectation of claim and completion dates. FiPL team actively liaising with colleagues (Planning, Historic Environment, Ecology, Finance, Rangers etc) with weekly updates. At least one FiPL Panel meeting undertaken with all new agreements/feedback to applicants complete. Monthly and Quarterly Defra returns complete to time & accuracy. A selection of exemplar projects have been communicated/celebrated to Dartmoor's community through a range of channels, website up to date.	Milestone: As previously +; two FiPL Panel meetings undertaken with all new agreements/feedback to applicants complete. Monthly and Quarterly Defra returns complete to time & accuracy. A number of demonstration days have been provided by successful FiPL applicants to share learning, website up to date. Awarded projects with high delivery confidence should be over 70% of the year's project fund, with the remaining 30% expected to clear application during the next quarter.	Milestone: As previous quarters, at least one Panel meeting undertaken with processes complete. A number of demonstration days have been provided by successful FiPL applicants to share learning. Awarded projects with high delivery confidence should be around 100% of the year's project fund, with the opportunities to back fill identified. Significant project value claimed (~30% project fund for year).	Milestone: At least one Panel meeting undertaken, processes complete. 100% of the year's project fund to Finance by the third week of May. Communication through a number of local channels to celebrate success and exemplar projects. Over £200k value awarded to FiPL year three (23/24).
			Actual progress: Paper on first twelve months of Dartmoor FiPL to July Authority meeting (with more detail). All 'live' applicants have been contacted to request update to expected work, Onward Agreement has been amended to include start and finish dates for each activity/item. 2022/23 Assessment Panel meetings have been held in April, May and July with meetings booked every six weeks for the remaining year. Minutes and details of awarded grants are published on DNPA website. vacant Advisor post now filled, Assistant post vacant pending recruitment. Defra reporting up to date. Promotion of case studies etc behind schedule. A	Actual progress: Average grant award value has picked up over the last couple of Panel meetings, so have actually committed 84% of grant fund for this financial year (~£466,000 of £556, 372). Panel meetings were held in August and September (latter re-scheduled to 7th Oct to achieve quorate attendance). Appointed Programme Asst who took up role in early Oct. so team back to full strength, however we are behind with administrative work and applicant liaison. Defra report overdue, back on schedule by mid Oct. Project enquiry handling and other communications will be up to date by end Oct but we will prioritise applications. Still no case studies promoted and will aim to deliver this autumn, will also contact all applicants to assess delivery confidence. Expect 100% funding to be committed by Christmas. A	Actual progress:	Actual progress:
9	Dartmoor Hill Farm Project Outcome sought: Support for farm businesses across the National Park to help them deliver a range of public goods as part of a sustainable business and promote effective collaboration.	DA	Milestone: Deliver OUC objectives. Work with PCF to develop next phase of Farm for the Future Programme (FtF). Develop and submit T&T 'pilot'	Milestone: Review and improve membership offer ahead of September renewals. Recruit farmers for FtF. Provide support for AES applications	Milestone: Begin FtF delivery. Identify and secure HFP funding for following year. Support cluster group delivery and Transition programme	Milestone: Ensure delivery of all OUC objectives and complete FtF year 1.
			Actual progress: OUC projects behind but delivery in progress. Very successful farm study tour run to Cumbria/Yorkshire for Postbridge group. Helped with FtF development which PCF have successfully secured. PCF also provided additional £20k funding/yr for 3 years. T&T EOI submitted and ongoing talks with Defra. G	Actual progress: PCF provided £30k to support new post which is being recruited now. FtF will provide balance for post. FtF recruitment and promotion started for Q3 start date. T&T application successful, delivery to start in November. Attended all Dartmoor agricultural shows over summer to raise profile and encourage membership. G	Actual progress:	Actual progress:
10	Our Upland Commons Outcome sought: Deliver agreed outcomes for National Lottery Heritage Fund programme, including shared local visions for commons, showcasing new approaches to management of common land to deliver a range of public benefits and improved thinking about new Environmental Land Management system.	RD	Milestone: Continue to deliver against key milestones. Third common identified and work programme and initiatives. Quarterly meeting of Local Area Group (LAG) held in June.	Milestone: Review progress of work on Holne, Harford and Ugborough and Walkhampton. Deliver results of Healthy Trees survey and Komoot walking trail. Quarterly meeting of LAG held in September.	Milestone: Quarterly meeting of Local Action group. Review visioning on each common.	Milestone: Review Year 2 delivery and targets for Year 3. Meetings of Project board, steering group and Local action group.
			Actual progress: Project Officer continues to deliver against the milestones and several events held in Q1. Further work needed to progress delivery and engagement on Walkhampton. Partner engagement generally good although low turnout for Local Action Group in June. G	Actual progress: Dartmoor is delivering more effectively than other OUC partners and series of events held including well attended walk for the public led by Commoners and DNPA staff on Holne Moor. LAG meeting cancelled for September due to lack of numbers but papers shared. Issues over Pony Drift and engagement but other engagement successful and plans for Q3 training for local contractors in conjunction with NFM team. G	Actual progress:	Actual progress:
BETTER FOR PEOPLE						
11	Develop and implement Visitor Management Plan for 2022 season Outcome sought: Ensure a warm welcome to all visitors to Dartmoor National Park. Targeted outreach activity to improve inclusivity. Visitor behaviour influenced and changed so that negative impact on the fabric of the moor and local communities is reduced and positive impacts increased.	RD	Milestone: Engagement volunteers recruited and support at key sites from Easter weekend onwards. Dartmoor Marshalls procured and Ranger Team Manager works with them on training. Regular reporting tool used to ensure proper monitoring.	Milestone: Comms strategy shared with partners and regular monitoring to ensure messages are shared. Site management plans for key honeypot sites, produced and shared with partners and landowners.	Milestone: Visitor Management group meet and review summer season (13 October). Agree plans for winter months and review site management plans.	Milestone: Visitor management group meet in March 2023 to agree plans for 2023 season and identify actions and funds required.
			Actual progress: Engagement Volunteers on a rota at key locations but less recruited than hoped. Unforeseen delay in procurement of Dartmoor Marshalls and hence training and delivery which now starts early in Q2. A	Actual progress: Pressures on moor were less in Q2 than in previous two years but clear messaging with fire/bbq ban and associated signs and media being supported by partners. Meeting in Q3 scheduled and to link with Dartmoor Rural Crime Initiative meeting. G	Actual progress:	Actual progress:

Action No.	Key Action	Lead Officer	Quarter 1 (April, May, June)	Quarter 2 (July, August, September)	Quarter 3 (October, November, December)	Quarter 4 (January, February, March)
12	Byelaw Review Outcome sought: A comprehensive set of easy to understand and implement byelaws (for the commons of Dartmoor and land owned by the National Park Authority) that help people enjoy the National Park's special qualities and ensure these special qualities are conserved for future generations to enjoy.	RD	Milestone: Working party review responses and identify 'minded to make' amendments. Passed to Devon Legal and also to a consultant for a full impact and sustainability assessment. Full timeline shared for next steps and enacting byelaws.	Milestone: Subject to external influences, byelaw timetable shared with consultees and Authority meeting scheduled.	Milestone: If presented to Authority, final consultation before passed to Defra.	Milestone: Subject to Q2 then amended byelaws will be formally adopted.
			Actual progress: Working party met and reviewed responses with details sent to Devon Legal and consultant. Timetable developed for engagement and proposed Authority report but subject to some delay due to impending legal claim impacting on elements of the Byelaw review.	Actual progress: Authority meeting for Q3 scheduled. Engagement in Q2 with recreational users and other key stakeholders (internal and external)	Actual progress:	Actual progress:
13	Miles Better Outcome sought: Develop a costed programme of improvements to access infrastructure and secure funding for this programme in order to ensure that all access routes and associated infrastructure is in good condition, easy to use and helps support the Dartmoor economy.	AW	Milestone: Scoping of project objectives, outcomes and key targets and produce action plan with timeline. Identification of target areas/routes (including erosion sites?). Identify delivery mechanisms - fundraising/crowdfunding and volunteer inputs	Milestone: Identify likely funders and resources to implement. Bid to DCC capital works. Bid to military for works at Standon Steps.	Milestone: Works undertaken through FiPL, DCC capital works or D4D	Milestone: Meet with DCC PROW team, review works to date and identify programme for 2023/24
			Actual progress: Vision and objectives identified and project plan drafted with action plan and timeline.	Actual progress: Action plan/ delivery plan produced. Our focus has been on working up delivery of the Defra Access for All funding (£63k to be spent by March) and the additional spend allocated by DCC (£43k capital)	Actual progress:	Actual progress:
14	Develop a Green Transport Strategy Outcome sought: A strategy to reduce the impact of cars through congestion or inappropriate parking as people arrive and travel around the National Park by other means of transport. Opportunities for those without access to a car are increased.	AW	Milestone: Complete scoping work and confirm timeline. Project team?	Milestone: Research and meetings with partners. Current resource / use .gap analysis (network/links) and what needs to change. Prepare draft proposals / priorities document. (PMWP/Authority?)	Milestone: Public consultation and user groups/ stakeholders input / meetings.	Milestone: Analysis of consultation responses and develop final version - Authority?
			Actual progress: Not progressed further due to team capacity and other priorities. Literature review including county and district transport/infrastructure plans	Actual progress: Not progressed due to capacity issues within team. We could produce a brief to buy in some external support to move this forward?	Actual progress:	Actual progress:
15	Programme of events and activities focused on our Visitor Centres Outcome sought: Attract new visitors/audiences. Provide an opportunity to communicate key messages and explain the work of the Authority and its partners. Increase income through retail sales and voluntary donations. Ensure community engagement and support for the local economy.	RM	Milestone: Deliver May Half Term events that promotes the importance of water on/from Dartmoor. Develop co-ordinated approach to activities on the Outreach Vehicle to use as '4th centre' in attracting audiences to VCs on Dartmoor as part of their journey of discovery. Continue to develop comms and social media plan that attracts new audiences. Amend Retail Strategy.	Milestone: Dartmoor Heritage Day delivered at Postbridge. Pop-up shops and crafts at the VCs over the summer holidays (one per week). Source quick donation opportunities in the centres. Continue comms and social media plan that attracts new audiences. Plan and deliver Summer on Dartmoor programme that supports partners and includes events that promote DNPA key messages. Work with Engagement Ranger to establish youth feedback/engagement group to try and reduce incidents of ASB outside VC at night.	Milestone: Finalise exhibitions and events for 2023/4 that reflect the work of the authority and its partners. Develop interpretation plans for Room 1 PVC and scope funding opportunities. Local business and community group drop in session at VCs. Continue comms and social media plan that attracts new audiences. Include ideas from youth group into plans. Plan and deliver October Half Term events.	Milestone: EOI for funding bid Room 1 Princetown. Continue comms and social media plan that attracts new audiences. Plan and deliver Feb half term events. Plan NP fortnight.
			Actual progress: May Half Term events delivered and successful 100% good plus rating. Comms strategy underway - stats to be shared by new Digital Officer once settled in to measure success. Summer events and activities plan for visitor centres not yet developed due to lack of capacity in outreach team. Hoping to develop a lighter touch plan to continue to attract and engage new audiences.	Actual progress: Dartmoor Heritage Day delivered at Postbridge on July 16th. Summer themed events and weeks ran over the summer. Included events complimented by trails and activity stations created by VC staff and VSM. Very well-received by visitors and locals. Comms and social media plan put on hold due to Digital Officer leaving and no BSO in place.	Actual progress:	Actual progress:
16	Design Guidance Supplementary Planning Guidance Document (SPD) Outcome sought: New Design Guidance (in the form of an SPD and/or Code) that delivers the Government's growing emphasis on good design in a way which conserves and enhances Dartmoor's local distinctiveness.	DJ	Milestone: Design tour (internal); complete project plan; scope complete; identify support (prepare Brief)	Milestone: initial drafting; appoint consultant support	Milestone: Consultation draft publication	Milestone: Complete revisions; adopt and publish final SPD
			Actual progress: Design Tour with DM team carried out. Project plan and scoping complete.	Actual progress: No further progress through Q2 due to focus on Housing SPD drafting.	Actual progress:	Actual progress:
17	Housing Outcome sought: New Housing Guidance (SPD) adds detail to the Dartmoor Local Plan, enabling good planning for housing which meets the needs of Dartmoor communities.	DJ	Milestone: Second consultee meeting. Initial draft chapters.	Milestone: Complete first draft. Publish for consultation	Milestone: Consultation and final amends	Milestone: Adopt and publish
			Actual progress: Scoping complete and several chapters in draft. Discussed at PC workshop. Not held second partner meeting yet.	Actual progress: Further chapters drafted. Discussed in detail at PSDWP. Discussed in detail with partners at JAC. Agreed approach with Members for final draft for Dec/Jan. Started to commission support for Commuted Sum.	Actual progress:	Actual progress:

Action No.	Key Action	Lead Officer	Quarter 1 (April, May, June)	Quarter 2 (July, August, September)	Quarter 3 (October, November, December)	Quarter 4 (January, February, March)
18	Community and economic well-being Outcome sought: Priorities for DNPA's role will be established and new projects will be developed working closely with communities and businesses which support the vibrancy and resilience of Dartmoor's communities.	DJ	Milestone: Re-appoint to Projects Officer post. Briefing note on digital connectivity.	Milestone: New Projects Officer in post. Develop connections and identify projects - prepare bids. Briefing paper on economic development role for Member consideration.	Milestone: At least one project funding bid. Continued community/business support. Identify partnership projects. Develop legacy for WeAreDartmoor.	Milestone: At least one project in progress, and at least 2 partnership projects in progress. Continued community/business support. Prepare legacy for WeAreDartmoor.
			Actual progress: Unable to appoint at first round of interviews. Second round advert out. Continued support to keep in touch with projects in absence of PO. Briefing note on digital connectivity not completed.	R	Actual progress: Projects Officer recruited and in post. Networks of businesses and community / village halls established. Questionnaire sent to Dartmoor Food and Drink producers to inform legacy of We Are Dartmoor. Support given to Ashburton PO and Village Halls request for funding advice. Co-working on Methodist Church and South Zeal projects.	G
BE AN EXCELLENT ORGANISATION						
19	Deliver DNPA's Climate Action Plan Outcome sought: Aim is to be a carbon neutral organisation by 2025	AG	Milestone: Land asset carbon footprint to progress. EV procurement finalised. Explore renewable energy procurement. Review GameChangers discussion with LT. Progress Visitor Centre Sustainable Procurement Strategy.	Milestone: Land asset carbon footprint to complete stage 1 and 2. Decide whether to progress stage 3. Progress Haytor Solar PV. Explore options for improving procurement processes.	Milestone: Land asset carbon footprint concludes. Consider implications for achieving carbon neutrality. Commence Action Plan Review.	Milestone: Conclude Action Plan Review
			Actual progress: Land asset carbon footprint progressing, soil sampling complete. EV procurement finalised. Pursuing renewable energy procurement with LASER, summer update due for autumn buy in. Chasing VC sustainable procurement strategy.	A	Actual progress: Haytor Solar PV on hold, to be picked up with Premises Manager replacement. Land asset carbon footprint delayed due to sampling not being undertaken during drought summer conditions, and Forestry Research soil analysis equipment being condemned. Verbal update to be given to LT in October. Engaged with Devon group looking to improve and make consistent reporting of procurement emissions, including DCC and UoE.	A
20	Dartmoor Partnership Plan Outcome sought: To undertake a light touch review to ensure the Plan related to the Government's response to the Landscapes Review. Clearly communicate the Partnership Plan Vision, establish robust governance and a monitoring framework for the Plan - linked with a State of the Park Report - and engaging partners in ongoing delivery.	DJ	Milestone: Complete Vision poster. Complete Soundscape project. Finalise partner list and programme first Board meeting. Complete indicators and final text revisions.	Milestone: First board meeting and agreement of text revision and next steps. Agree governance and monitoring approach with board. Publish/promote vision. Completed DNP Carbon Footprint and carbon budget.	Milestone: Draft SotPR	Milestone: Second board meeting. End of year reporting. Publish SotPR
			Actual progress: Vision poster complete and published. Soundscape complete. Partnership Plan text fully updated, Plan designed and printed. Web pages updated. Partner list compiled and Board meeting programmed for Jul.	G	Actual progress: Inaugural board meeting held. State of the Park reporting progressed with report to LT. Soundscape project moved into FP to support capacity in comms/visitor services.	A
21	Dartmoor Foundation Outcome sought: Scope and, subject to necessary approvals, establish a new 'Dartmoor Foundation' as a vehicle for income generation to support National Park purposes, deliver the agreed vision for Dartmoor National Park and key actions in the Dartmoor Partnership Plan.	KB	Milestone: Develop business case for the potential Foundation, research operating models, required investment and potential return on investment.	Milestone: Formal Authority paper to seek in principle approval to establish a Dartmoor Foundation and appoint a Working Group to develop the Business Case	Milestone: Future milestones dependent on the Working Group but aim is to agree articles of association and be in position to apply to Charity Commissioners by end of 2022/23.	Milestone:
			Actual progress: Research completed into differing operational models and the experience of other NPAs.	G	Actual progress: Authority approval in principle. Working Group established and has discussed draft articles of association. Work started on key skills for trustees.	G
22	Business Review Outcome sought: A financially viable, effective and efficient organisation.	KB	Milestone: Scoping paper on scale of financial challenge, future direction - what sort of organisation do we want to be?	Milestone: Discussion of options and priorities with Members (9 September 2022)	Milestone: Staff consultation paper issued	Milestone: Responses to staff consultation analysed and response published. Proposed changes confirmed subject to HR process
			Actual progress: Initial discussion with Performance Review Group and outline timeline developed	G	Actual progress: Member workshop postponed to 14 October 2022. Work on track for staff consultation commencing in November 2022.	G
23	Contribute to Government reviews and policy Outcome sought: An independent, effective and efficient organisation with strong links to local partners and communities, resourced with finance and necessary tools to 'deliver for Dartmoor'.	KB	Milestone: Submit response to the Government's consultation on the Landscapes Review and Nature Recovery Green Paper. Ensure key stakeholders are briefed and understand our position.	Milestone: Contribute to working group on National Landscape Partnership and brief Authority on Government's response to the consultation.	Milestone: Future milestones dependent on Government's response to Landscapes Review and other consultations	Milestone:
			Actual progress: Authority response to the Government's consultation was submitted. Chair of the Authority has engaged in a Defra/National Parks England working group on governance. Dan Janota is involved in work on revised guidance for National Park Management Plans and the proposed Outcomes Framework. Kevin Bishop is a member of the Defra panel advising on evaluation of Farming in Protected Landscapes Programme. Inputting to thinking on National Landscapes Partnership via National parks England	G	Actual progress: No formal response from the Government. FiPL year one report published for England. Date for an All Party Parliamentary Group meeting on farming in National Parks secured for 15 November 2022.	G

Action No.	Key Action	Lead Officer	Quarter 1 (April, May, June)	Quarter 2 (July, August, September)	Quarter 3 (October, November, December)	Quarter 4 (January, February, March)
24	Dynamic Dartmoor' Outcome sought: An external funding package, in partnership with others, to help deliver key priorities in the Dartmoor Partnership Plan, including nature recovery, environmental enhancement, engaging and welcoming a wider range of people and supporting sustainable use of the National Park, the local economy, jobs and communities.	JS	Milestone: Stage 1 application submitted to NLHF with wide ranging DNPA and partner support.	Milestone: Next steps under successful/unsuccessful scenarios planned with dates set. Where Partners' ambition exceeded the scope of available NLHF funding opportunities for progressing these have been explored. We expect decision from NLHF at the end of this quarter.	Milestone: If successful; recruitment of any posts and procurement of services complete and first quarterly report & NLHF monitoring meeting complete. First Partnership Board meeting. If unsuccessful new E.O.I. submitted subject to DNPA/Partnership approval.	Milestone: If successful at Stage 1; all staff and contracts active, consultations underway, Partnership Agreement drafted, background sections of Area Action Plan drafted (describing significance and condition of heritage, maps and images). If unsuccessful at first Stage 1 resubmission could be ready for submission from this quarter. Any opportunities for additional partnership projects (beyond the scope of this bid) could be taken forward.
			Actual progress: submission of Stage 1 application delayed until August '22 round to allow greater consultation with stakeholders and higher quality bid.	A	Actual progress: Stage 1 application for funding submitted to NLHF mid August, application will be assessed late November and expect decision early/mid December. Follow up meeting(s) with Partners still to do.	A
25	Developing a strong evidence base Outcome sought: An evidence base and strong partnerships with key organisations (e.g., universities) to support our work, report on the state of the National Park and evidence the impact of work to deliver the Dartmoor Partnership Plan.	SHo	Milestone: Discuss project design and scope with partners, and complete data collection.	Milestone: Complete data analysis and share first draft of report with partners for feedback	Milestone: Complete revisions, take report to Authority for noting and publish final report. Report to Leadership Team 08/11/22.	Milestone: Publicity of the published report.
			Actual progress: Discussed project design and scope of the report with internal partners.	A	Actual progress: Scope of the report determined following meetings with internal partners/colleagues. Meeting with leadership team for update on progress and to get a steer on data collection to be rescheduled. Started initial draft of a couple chapters.	A

Priorities:

- Better for Nature
- Better for Cultural Heritage
- Better for Farming and Forestry
- Better for People
- Better for Communities and Business
- Be an Excellent Organisation



NPA/AG/22/009

Dartmoor National Park Authority Audit and Governance Committee

4 November 2022

Performance Indicators 2022/23 and Annual Ombudsman Letter

Report of the Head of Organisational Development

Recommendations: **That Members:**

- (i) **note the content of the report;**
- (ii) **analyse the performance for 2022/23 to-date and consider any action which may be taken to maintain and/or improve performance or to address under performance; and**
- (iii) **note the Annual Review Letter for 2021/22 received from the Local Government & Social Care Ombudsman**

1 Purpose of the Report

- 1.1 This report informs Members of performance at Quarter 2 against the Authority's agreed performance indicator targets for 2022/23 and provides an opportunity to discuss, query and challenge performance against each indicator.

2 Performance Indicators

- 2.1 The current performance indicator framework comprises a set of 36 indicators. It is important to note that the Authority's current set of performance indicators include 'state of the park' indicators that we have little direct influence over as well as more specific indicators about the Authority's performance. Some of these indicators are agreed locally and others are agreed nationally (i.e. required by Central Government or agreed with other National Park Authorities).
- 2.2 Performance indicators that relate to how our services are performing (a sub-set of all performance indicators) are monitored and reported to the Audit & Governance Committee during the year. We are working on a separate State of the Park report which, as the name suggests, reviews data on the state of the environment, economy and community within the National Park as well as looking at visitor trends. This report will be presented to the Authority for comment in 2023.

3 Performance for the first half of the business year 2022/23

- 3.1 Attached at Appendix 1 is the list of performance indicators including a description of how we measure our achievement. Performance to Q2 this year is shown as well as the previous two years (2020/21 & 2021/22) for comparison purposes.
- 3.2 Successful recruitment and retention have meant that the development management team has returned to full complement. This has had a positive impact on tackling a backlog of validation issues caused by capacity issues earlier in the year and improved quarterly performance for determination of applications of all types.
- 3.3 The pre-application advice service remains suspended at this time, hence the downturn in performance noted in quarter 2. It reflects a minimal number of cases where we have offered limited advice. There is an intention to review all aspects of our pre-application offer later in the year.
- 3.4 In the latter part of the quarter, all staff have undertaken training, anticipating the major IT upgrade of the planning application handling system. Shutting down the old system and starting the new has occurred in the latter part of the quarter with a short-term impact on validation times and ability to issue decisions. The impact of these necessary changes may be reflected in the next quarter as the team tackle a backlog of casework caused by the downtime and adjust to the demands of the new system. A new public website interface and process efficiencies are expected once the new system is fully functional.
- 3.5 Members are advised that the proposed residents' satisfaction survey (E6) will not be undertaken in 2022/23 and is to be dropped from the indicator set due to financial constraints.
- 3.6 The number of working days lost due to sickness has increased significantly this year. The number of days lost in the first six months is 406 days (169.5 days excluding long-term absences). By comparison, 322.5 days (207.5 days excluding long-term absences) were lost in the 12 months to end of March 2022.
- 3.7 Four long-term absences account for 236.5 days this year to date. Absences related to COVID-19 (65 days) and coughs and colds (30.5 days) were the leading reasons for short-term absence in the last six months.
- 3.8 Member attendance at Authority meetings has been consistent in quarter two resulting in overall attendance meeting the target of 85%.
- 3.9 Work relating to fundraising, including Donate for Dartmoor has been limited due to the long-term absence of the lead officer.
- 3.10 Two affordable housing units have been approved to the end of quarter 2, however, permissions for a total of 16 affordable homes are to be granted subject a S106 being agreed and signed. We expect to achieve our target for affordable housing delivery in 2022/23.

4 Annual Review Letter 2021/22

- 4.1 In July 2022, the Local Government & Social Care Ombudsman published its Annual Review letter (see Appendix 2) containing a summary of complaint statistics regarding Dartmoor National Park Authority for the period until 31 March 2022.
- 4.2 The Ombudsman investigated two complaints during 2021/22 relating to planning and development, neither were upheld.

5 Equality and Sustainability Impact

- 5.1 The Authority seeks to treat all people equally, honestly, and fairly in any, or all its business activity, including partners, visitors, suppliers, contractors, service users. There are no specific impacts arising from this report.

6 Financial Implications

- 6.1 There are no financial implications arising directly from this report. Please note paragraph 3.5, continued real-term reductions to our core funding mean that we are now looking at work areas to reduce or stop all together.

7 Conclusion

- 7.1 'Team Dartmoor' – staff, Members, and volunteers – continue to demonstrate dedication, flexibility, and commitment to maintain performance and in doing so remaining positive and supporting each other.
- 7.2 Members will note that the Authority has made satisfactory progress during the first six months of the business year.

NEIL WHITE

**Attachments: Appendix 1 - Performance Indicators 2022/23
Appendix 2 - Local Government & Social Care Ombudsman**

20221104 NW Performance Indicators 2022/23

Ref No.	How will we measure our achievement	Responsible Officer	Target 2022/23	Quarter 1	Quarter 2
SUSTAIN - Conservation of the Natural and Historic Environment					
S1(a)	% of SSSI land in the National Park as a whole in:	a) favourable condition	CG	16%	Reported Annually
		b) unfavourable recovering	CG	44%	Reported Annually
		c) unfavourable declining	CG	7%	Reported Annually
S1(b)	% of SSSI land in NPA management in:	a) favourable condition	CG	20%	Reported Annually
		b) unfavourable recovering	CG	80%	Reported Annually
		c) unfavourable declining	CG	0%	Reported Annually
S2	Number of Listed Buildings 'at risk' conserved during the last 3 years	CV	1	Reported Annually	
S3	Number of scheduled monuments 'at high or medium risk' conserved during the last 3 years	AC	17	Reported Annually	
S4	% length of water courses with:	a) 'high' or 'good' ecological status	CG	n/a	Reported Annually
		b) 'moderate' ecological status	CG	n/a	Reported Annually

Ref No.	How will we measure our achievement	Responsible Officer	Target 2022/23	Quarter 1	Quarter 2
S5	Populations of (i) Vigur's Eyebright, (ii) Southern Damselfly and (iii) Marsh Fritillary which have remained stable or have increased on Dartmoor, when assessed over the previous 5 years	CG	Stable or increasing populations for all 3 species	Reported Annually	
S6	% of County Wildlife Sites in good condition	CG	90%	Reported Annually	
S7	Erosion sites	a) Number of known erosion sites	SL/RS	220	Reported Annually
		b) % of known erosion sites stable or improving	SL/RS	75%	Reported Annually
S8	% of utilisable agricultural land in National Park under agri-environment schemes (2013/14 baseline year)	RD (GD)	60,000ha	Reported Annually	
S10	% of income derived from sources other than National Park Grant	AS	30%	Reported Annually	
S11	% change in CO ₂ e from DNPA operations ** (NB: Higher Uppacott was excluded in previous years)	AS	Buildings: 0% Transport: 0%	Reported annually at year end	
			Overall: %		

Ref No.	How will we measure our achievement		Responsible Officer	Target 2022/23	Quarter 1	Quarter 2
S12	Number of working days lost due to sickness per Full Time Equivalent (FTE)	a) including long term absence	NW	5	3.1	1.7 (cumulative to end of Q2 = 4.78)
		b) excluding long term absence		2	1.02	1.34 (cumulative to end of Q2 = 2.00)
S13	% of enforcement cases resolved without the need for formal action		JA/NS/CB	90%	100%	99.83%
S14	% of Membership attending Authority meetings		PB	85%	Authority: 88% Development Mgt: 86% Audit & Gov'nce: 58 % Overall attendance: 84 %	Authority: 84% Development Mgt: 86% Audit & Gov'nce: 88% Overall attendance: 85%
S15	% of invoices paid on time		CAR	100%	100%	99.83%
S16	% of planning applicants satisfied with quality of the service received		CH/JA	percentage of service users that rated the experience of dealing with planning as Good: 70%. Ongoing survey of service users - analysis to follow	Reported Annually	
S17	% of appeals allowed against DNPA decision to refuse consent (low figure is positive)		CH/JA	33%	25% (1 of 4)	28.5% (2 of 7)
ENJOY - Promote a positive experience of Dartmoor National Park for Residents and Visitors						
E1	Number of visitors to Visitor Centres at:	a) Haytor	RM		12,063	19,410
		b) Postbridge	RM	58,000	11,806	25,155
		c) Princetown	RM	80,000	12,706	27,613
		TOTAL:	RM	190,000	36,575	72,178

Ref No.	How will we measure our achievement		Responsible Officer	Target 2022/23	Quarter 1	Quarter 2
E2	% of total length of footpaths and other rights of way easy to use by members of the public (even though they may not follow the exact definitive line)		AW	90%	Reported Annually	
E3	Number of visitors to the National Park		RM	2.5m	Reported Annually	
E4	Number of litter bags collected by DNPA staff or volunteers		SL	no target set	199.5	156
E6	Residents' satisfaction survey		LT		No current plan to undertake survey as no budget	
E7	Visitor Satisfaction	(a) survey	RM	To be confirmed	Reported Annually	
		(b) Trip Advisor (stars achieved)	RM	4.6	4.3	5
E9	Number of volunteer days attended by under-represented groups and % of total days (excluding older people)		NW	400	9	46 (3%)
E10	Number of large scale organised events notified to the Authority and subsequently held on Dartmoor National Park (NB figures for large on road cycle "sportives" that we are not consulted on, are shown in brackets) [to be revised - see below]		AW	no target - record of trends	12	16

Ref No.	How will we measure our achievement	Responsible Officer	Target 2022/23	Quarter 1	Quarter 2
	number of people participating	AW	reduce number of very large events	1,640	5,140
E11*	Public engagement events	CP	135 events	35 Events (1917 people)	32 events (1489 people)
PROSPER - Work towards ensuring Dartmoor has a thriving economy					
P1	a) major applications determined within 13 weeks *If over 13 weeks Nos of PPAs or Exts	CH	50%	100%	Nil
	b) minor applications determined within 8 weeks	CH	65%	77.8%	69.7%
	c) other applications determined within 8 weeks	CH	85%	93.3%	85.7%

Ref No.	How will we measure our achievement		Responsible Officer	Target 2022/23	Quarter 1	Quarter 2
P2	% of planning applications dealt with in a timely manner:	a) % of all planning applications determined which have been approved	CH	no target - success is positive decisions for Dartmoot	89.3%	83.2%
		b) % of pre-applications for minor and householder applications which have been dealt with within 28 days	CH	80%	66.7%	41.0%
		c) % of pre-applications for major applications which have been dealt with within 42 days	CH	70%	100.00%	100.00%
P3	Volunteer Days	a) Total number of volunteer days organised or supported by the NPA	NW	9000 (including volunteer conservation groups grant aided by DNPA)	306.5	1,544
				£100/volunteer day		
		b) Value (expressed in £) of volunteer days	NW (via NPE)	£900,000	£30,650	£154,420
P4	Visitor spend in Dartmoor National Park (STEAM)		RM	£165m	Reported Annually	
P5	Number of affordable housing units approved		DJ	25	0	2
P9	Number of:	a) Followers on Social Media	SH	80,000	76,213	75,656
		b) Subscribers to e-communications (running total)	SH	4,000	3,703	3,799
		c) % opened	SH	45%	40%	47%

Ref No.	How will we measure our achievement	Responsible Officer	Target 2022/23	Quarter 1	Quarter 2	
P10	Number of unique visitors to website & page views	SH	350,000 / 2,000,000	tbc	131,857 / 486,190	
P11	Parish Meetings	% of Parish meetings attended at least once in the year	PB	80%	Reported Annually	
		a) Number of Parish meetings attended by Rangers / Officers	PB	53	28	
		b) Number of Parish meetings attended by Members	PB	30	47	
P12	DNPA attendance at Local shows	a) Number of shows attended	CP	18	1	14
		b) Number of contacts made	CP	2,500	814	2,087
P13	Number of parishes engaged in preparing a community led plan during the year with advice /assistance from DNPA	Forward Planning	To be confirmed	No longer reported on - only reactive support now provided and via links with Districts.		
P14	Donate for Dartmoor:	LT	Overall target: £30,000	£437	£10057 (Cumulative £10494)	

Family Performance Indicators



NPA/AG/22/010

Dartmoor National Park Authority Audit and Governance Committee

4 November 2022

Strategic Risk Register

Report of the Head of Organisational Development

Recommendation: **That Members approve the updated Strategic Risk Register attached at Appendix 1**

1 Background

- 1.1 The Strategic Risk Register forms part of the Authority's overall risk management strategy.
- 1.2 While the formal recording of risk management information is clearly important, equally important are the discussions and dialogues that take place about identifying and managing risks across all areas from the individual to the organisational.

2 Monitoring and Reporting Framework

- 2.1 As part of the risk management strategy it is important that Members review the strategic risks for the Authority to raise issues for further consideration and highlight possible areas of risk for addition or deletion.
- 2.2 Appendix 1 contains the Strategic Risk Register for 2022/23 for comment and approval. The risk management process requires us to:
 - identify, assess and record Strategic Risks (by staff, managers, Leadership Team and Members)
 - determine the consequences of not taking any action to manage / mitigate those risks
 - record control measures that are in place to manage the risk and provide a current "Risk Rating"
 - identify additional control measures that can be implemented, along with any resources that might be required
 - re-evaluate and re-score the risk to demonstrate the anticipated "Planned Residual Risk Rating" (i.e. if the additional control measures are implemented).

2.3 The risk ratings (current and planned) are scored and colour coded as follows:

- 0 – 9 = Green – risk accepted;
- 10 – 19 = Yellow - needs attention;
- 20 – 25 = Red – cause for concern.

2.4 Leadership Team monitors and reviews the Strategic Risk Register on a quarterly basis to ensure we are clear about potential risks and how we might mitigate these. The Register has been updated considering changing circumstances with the following specific change highlighted:

- P5 – risk rating (probability) increased due to potential lack of resources for the Authority and partners

2.5 The Register has four categories of risk: Performance, Strategy, Finance and Governance and the table below summarises the risks and residual risk ratings with further details provided in Appendix 1:

Risk Ref	Risk Description	Planned Residual Risk
PERFORMANCE		
P1	Ineffective internal communication	8
P2	Inadequate external communication/community engagement	6
P3	Inadequate Info Management/Business Continuity Planning.	15
P4	Inadequate focus on Performance Management	6
P5	Lack of support to deliver actions in the Partnership Plan	9
P6	Failure to determine major planning applications < 13 weeks	8
STRATEGY		
S1	Failure to implement culture of risk assessment/management	6
S2	Emergencies affecting DNPA land/buildings or activity	4
S3	Managing officer workload	15
S4	Workforce planning and resilience	20
S5	Farming in Protected Landscapes	9
S6	Review of Byelaws	9
FINANCE		
F1	Potential for further reductions in National Park Grant	20
F2	Inadequate financial management	4
F3	Appeals, Public Enquiries and enforcement action	6
GOVERNANCE		
G1	Fraud & Corruption	2
G2	Inadequate procurement practice	6
G3	Inadequate management of partnerships and projects	8
G4	Inadequate decision-making process and documentation	6
G5	Failure to implement new or changes to legislation or policy	6

2.6 Members are invited to discuss and approve the register, subject to any amendments Members may wish to make.

2.7 The Strategic Risk Register is reported to the Audit & Governance Committee in May and November each year.

3 Equality and Sustainability Impact

3.1 The Authority seeks to treat all people equally, honestly, and fairly in any, or all its business activity, including partners, visitors, suppliers, contractors, service users. There are no specific impacts arising from this report.

4 Financial Implications

4.1 There are no financial implications arising directly from this report.

5 Recommendation

5.1 Members are invited to discuss and approve the register, subject to any amendments Members may wish to make.

NEIL WHITE

Attachments: Appendix 1 – Strategic Risk Register 2022/23

20221104 NW Strategic Risk Register 2022/23

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Category: PERFORMANCE

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
P1	Ineffective internal communication				
Lead NW	<p>Consequence if no action</p> <p>Lack of understanding of objectives, targets, priorities, issues, and challenges Dis-engaged staff create a poor impression of DNPA when in-contact with the public and our stakeholders</p>	<p>Leadership Team meets every Monday morning for a quick communication catch up. Messages are then disseminated as appropriate. Key messages are communicated by email to all staff.</p> <p>Quarterly Senior Managers Meeting introduced in 2022.</p> <p>Monday Message is a regular communication tool from Chief Executive to all staff and Members.</p> <p>“Golden thread” linking Partnership Plan and Business Plan with individual appraisals & 1:1s.</p> <p>Annual <i>Team Dartmoor Day</i> and individual <i>Team Dartmoor</i> days. Regular team meetings (via Teams as required/appropriate)</p> <p>MS Team training provided to all staff (Spring 2022)</p> <p>Intranet & website</p> <p>Regular briefings to Members and two officer/Member working panels (via Teams as required/appropriate).</p> <p>Video conferencing facilities essential tools for internal/external comms supported by investment in new laptops and mobile phones.</p>	3	4	12
Additional control measures planned					
Organisational Development Strategy “Developing Team Dartmoor” has a specific focus on improving internal communication and employee engagement. Staff survey undertaken every two years (last completed in 2019; next survey planned in 2023) with focus on employee engagement. Effective staff induction process in place. Communication methods constantly reviewed and mixture of written, online and face to face utilised. Ongoing engagement with staff and managers regarding future working arrangements, including flexible working.					
Resources required: Staff & Member time is needed to participate fully.					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	2	4	8
Outcome Ensure staff can contribute and feel valued Staff and Members are ambassadors for the organisation Promote full understanding and ownership of the Authority's work, priorities, and change agenda Develop a better understanding of the Authority and its work			

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
P2	Inadequate external communication and community engagement				
Lead SH	<p>Consequence if no action Damage to reputation. Poor support from community, business & stakeholders Lack of understanding of the value of DNPA and the work it does Confusion with other organisations Projects not supported as no 'buy-in' from stakeholders</p>	Communications strategy implemented through developing a forward plan. Supporting communication tools include: Media briefings & releases Authority publications Authority Website Variety of forums Social media, films, and targeted e-newsletters Surveys Outreach and Engagement strategy developed with several projects and initiatives highlighted to target engaging with communities and key underrepresented groups Community Engagement Rangers appointed; externally funded project will increase engagement with new audiences	3	3	9
Additional control measures planned					
Communications and community engagement are priorities for the Authority. Refreshing the communications strategy to develop a forward plan and manage reputational issues, alongside embedded outreach and community engagement are key to reaching our target audiences. Online planning satisfaction survey with a link provided to all users of the planning service (from pre-application to formal planning applications). Increased presence at Parish meetings and local special interest groups. Need to consider process for briefing in advance of the meetings and how we feedback after the meetings. Need to review the value/impact of supplying content in parish/community magazines/newsletters. Regular columns and articles in local newspapers. Quarterly newsletter Moor Life to improve awareness and understanding of our work. We are continuing to use a mix of digital and 'real world' communication to engage and inform.					
Resources required: Staff time will be needed to communicate and engage with residents and prepare materials. The extra project capacity with the new Community Engagement rangers will help us connect with new audiences but the funding is only for one year					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	2	3	6
<p>Outcome A greater understanding of what DNPA does in relation to Dartmoor the place, so people value and support the work we do A good reputation as an organisation that listens and understands Excellent relationships with our communities and stakeholders Promoting understanding and enjoyment of Dartmoor’s special qualities Ensure staff can contribute and feel valued</p>			

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
P3	Inadequate Information Management and Information Technology System failure. Inadequate Business Continuity Planning.				
Lead AS	<p>Consequence if no action</p> <p>Non-compliance with legislation. Inability to provide core services. Loss of reputation. Impact on service delivery. Breakdown of communication. Delays/failure to update records.</p>	<p>ICT systems and data backed up daily and copies stored off-site. Document Management System implemented for electronic storage of paper records. Disaster Recovery Plan in place, and critical elements tested Alternate venues/home working available in the event of loss of office accommodation Virtualised servers and desktops speed up recovery times Security patches and upgrades regularly applied to the firewall and virtual servers External penetration testing of security systems carried out quarterly to ensure system integrity Planning system (PACS) is no longer supported and the project to replace this core business system was delayed – the project is currently on track to go live in Oct 2022. Lack of external support and loss of experienced staff in ICT means only Head of ICT has knowledge of PACS system to fix problems. All user mailboxes migrated to Microsoft Cloud 365 provides greater resilience.</p>	3	5	15
Additional control measures planned					
Appointment of Head of ICT (starts November 2022) provides opportunity for review and identify any actions.					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Resources required Staff Time Funds for new ICT hardware and software			
Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	3	5	15
Outcome Continuous business efficiency in the event of systems failure or major emergency affecting operational buildings			

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
P4	Inadequate focus on Performance Management (including customer service)				
Lead NW	<p>Consequence if no action</p> <p>Individual and organisational performance not monitored. Low achieving Authority Unclear targets and objectives. Resources not targeted</p> <p>Reputational risk for the Authority.</p> <p>More complaints.</p>	<p>Business Plan & Annual Review Organisational Development Strategy Service dashboards Audit & Governance Committee with clear remit to monitor and challenge performance. Suite of PIs that are focused on delivering against the Business Plan Parke House Project Management and staff trained maintaining focus on effective project management Robust and highly visible process for monitoring of key actions in the Business Plan. Detailed and thorough performance reporting and analysis by Leadership Team and Audit & Governance. Performance Improvement Policy Customer Service Standards Lessons learnt from complaints</p>	3	3	9
Additional control measures planned					
<p>Audit recommendation for Members who sit on the Audit & Governance Committee to carry out a self-assessment exercise is being considered, subject to staff capacity. Review internal project management Financial training for budget holders/senior managers</p>					
Resources required: Staff time					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	3	6
Outcome					
Good performing organisation, with evidence of continuous improvement					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
P5	Lack of support and resources from partners/stakeholders to deliver on the actions in the Partnership Plan				
Lead KB	<p>Consequence if no action</p> <p>Partnership Plan actions not undertaken</p> <p>Ambitions not delivered</p>	<p>Extensive engagement with partners and stakeholders in development of the current Partnership Plan (National Park Management Plan). Resources to deliver are going to be a challenge given uncertainty over public spending and the impact of COVID on charitable partners. The current uncertainty over the new Environmental Land Management scheme adds another risk factor.</p> <p>We have submitted a Heritage Grant bid to the National Lottery Heritage Fund, in partnership with others, if successful this will be an important source of funding to help deliver the vision and actions in the Partnership Plan.</p>	4	3	12
Additional control measures planned					
Reviewing governance arrangements for the Partnership Plan in 2022 State of the Park Report being developed to help monitor impact					
Resources required: Staff time					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			3	3	9
Outcome					
Clear agreed vision for the National Park Actions to achieve the Vision shared and owned by delivery partners Clear process for monitoring delivery and assessing progress towards the Vision					

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating

Red = Cause for Concern – scores 20-25

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

P6	Failure to determine major planning applications within the set Government target of 13 weeks		1=low)	1=low)	
Lead NW	<p>Consequence if no action</p> <p>Authorities who ‘poorly’ perform over a 2-year period may be subject to special measures. The risk is therefore that the Authority could lose its ability to deal with applications resulting in a loss of income and reputation</p>	<p>Planning Performance Agreements (PPA) are in place which are a ‘contract’ between the planning authority and the developer in how their application will be dealt with including timescales. All such applications which are subject to a PPA do not have to be identified under the government speed targets and can be reported separately. Ongoing monitoring of the effectiveness of this control mechanism.</p> <p>Planners need to be realistic about time scale on framework, particularly if legal work is required. We have invested in tablets for Planning Officers to reduce reliance on paper plans and improve our effectiveness. New planning system implemented – live from October 2022</p> <p>Recruitment and retention of Planning Officers is a challenge for all local authorities</p>	3	4	12
Additional control measures planned					
Structure established for Planning Service to provide effective leadership and management. Appointed to posts in Development Management and Enforcement to maintain capacity at officer level. Service level agreement for provision of legal services in place.					
Resources required: Staff time					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	4	8
Outcome					
Major applications are dealt with in a timely way The performance agreement will allow time to be taken to achieve a quality outcome					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Category: STRATEGY

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
S1	Failure to implement a robust culture of risk assessment and risk management.				
Lead NW	<p>Consequence if no action</p> <p>Disruption to service delivery. Waste of financial resources as number and cost of losses escalate. Increasing cost or unavailability of insurance cover. Critical reports by external audit. Increase likelihood of major loss/incident. Loss of reputation.</p>	<p>Risk Management Strategy</p> <p>Risks monitored by A&G and Leadership Team.</p> <p>Corporate Risk Management Steering Group (Leadership Team). Operational Risk Management via work programmes/projects. Internal and External Auditors base their work / review programmes on a Risk Based approach</p> <p>Annual Governance Statement following review of all governance arrangements.</p> <p>Health, Safety & Wellbeing Committee</p> <p>SLA with TDC to provide operational and strategic H&S support and compliance. Risk assessment training provided regularly to relevant officers and further training available. H&S briefing provided at induction</p>	2	3	6
Additional control measures planned					
Risk Management Strategy to be updated and presented to Authority in December 2022. Financial management training for budget holders/senior managers					
Resources required: None					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	3	6
Outcome					
Risk based approach embedded in culture of the organisation. All risks effectively managed.					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
S2	Emergencies affecting land or buildings owned or leased by DNPA or operational activity				
Lead AS	<p>Consequence if no action</p> <p>Incidents such as flooding, storms, fire, could disrupt the business of the Authority. Possible restrictions on access imposed because of outbreaks of disease. Denial of access to key premises resulting in major disruption to service delivery. Financial – increased cost of provision of alternative working locations.</p>	<p>Emergency Planning.</p> <p>Close working relationship with police and other emergency services</p> <p>Staff awareness training (induction training).</p> <p>ICT Disaster Recovery plan, H&S, Lightning Protection, Fire Regulations (including regular testing of fire systems), etc.</p> <p>Alternate venues/home working available in the event of loss of office accommodation.</p> <p>Robust maintenance programme and risk assessments for operational property</p>	1	4	4
Additional control measures planned					
This is a risk which is difficult to control, but is considered relatively low risk					
Resources required:					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			1	4	4
Outcome					
<p>Business continuity in the event of an emergency affecting business premises</p> <p>Effective and appropriate use of DNPA's resources in other emergencies affecting the National Park</p>					

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Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Category: STRATEGY

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
S3	Managing officer workload. Our challenge will always be to ensure we set realistic work programmes but also improve organisational 'productivity'				
Lead NW	<p>Consequence if no action</p> <p>Failure to deliver corporate objectives. High stress levels and staff absence. Targets/improvement not achieved Staff unclear of roles & responsibilities in new structure</p>	<p>Officers (particularly middle managers) fully involved in developing the Authority's Business Plan and thus shaping work programmes HR Policies; Business Plan, Appraisal process – identifying clear priorities and work programmes for individuals, teams, and the Authority as a whole – through manager and staff engagement. Implementation of the OD Strategy. Good internal communications/staff survey /feedback channels/liason with representatives. Support managers and focus on developing management skills. Proactive attendance management; provision of Employee Assistance Programme; OH service. Quarterly review at LT identifying pressure points and where additional support may be required. Provision of Project Fund within the budget to enable in-year bids for additional resource.</p>	3	5	15
Additional control measures planned					
Agile Working Policy is being developed to enable and support effective performance, whenever and wherever, it is undertaken. Business Review proposals need to carefully consider impact on officer workloads.					
Resources required: Staff time and resources to deliver an effective programme.					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			3	5	15
Outcome					
Well informed, motivated workforce Effective leadership Appropriately supported and trained staff					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
S4	Workforce planning/resilience: limited capacity to cover for absences of key posts. Difficulty to recruit to certain posts. The risk derives primarily from the lack of core funding and the inherent problem of retaining staff on fixed term contracts				
Lead KB	<p>Consequence if no action</p> <p>Reduced capacity/productivity Service pressures could lead to 'bad' decisions and high stress levels Poor performance Increase in complaints Contracts and obligations not fulfilled</p>	<p>Active staff management and support through a mixture of:</p> <ul style="list-style-type: none"> • Project Fund enabling flexibility to buy-in support as required • Staff support e.g., Occupational Health, EAP; counselling etc. • Increased joint working with other Local Authorities and partners • Some SLAs are in place (Finance, ICT, Payroll, H&S, Legal) • LT regularly review workforce planning and impact of staff absence • LT strategic meetings consider future work programmes / direction of travel • Effective performance and absence management policies and practices 	5	5	25
Additional control measures planned					
<p>This will remain an area of high risk given the size and scope of our organisation and operations. Senior officers, service managers, project officers and specialist staff are fundamental to our performance and success as an Authority, therefore any significant absences can have a real impact on delivery. Higher levels of turnover during 2021/2022 and difficulty in recruiting to some roles has placed additional pressure on some teams. New appointments have made a very positive start and impact. Business Review proposals need to carefully consider workforce planning and resilience.</p>					
Resources required: Staff time and resources to deliver an effective programme. May need external support					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	4	5	20
Outcome Well informed, motivated workforce Effective leadership Appropriately supported and trained staff			

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Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
S5	Farming in Protected Landscapes (FiPL): risks associated with Authority's decision to participate in FiPL programme	NB. key risks and full detail of mitigation measures are set out in Authority report dated 9 July 2021. Progress (first six months) reported to Authority in February 2022			
Lead JS	<p>Consequence if no action</p> <p>Lack of applications Staff resource</p> <p>Link with existing agri-environment schemes</p> <p>Financial risk as the accountable body</p> <p>Local Assessment Panels (LAP)</p>	<p>Effective local communication and engagement Project Manager appointed; seeking dedicated project officer; work programmes reviewed Process checked with Rural Payments Agency Natural England involved in Local Assessment Panel</p> <p>Ensure National Framework works with internal governance arrangements. Clear governance arrangements required at protected landscape level</p> <p>Establish terms of reference in line with Defra's expectations for LAPs, particular care regarding "conflicts of interest"; careful consideration of appointment to LAP; training/guidance for panel members. Need to monitor behaviour and performance of Panel members to ensure probity</p>	Cumulative score 3	4	12
Additional control measures planned					
Project Manager to focus on strategic delivery of the programme – to include finance and performance management. Changes and risk to delivery identified early. Risk to be continually monitored. Local Assessment Panel to meet regularly to consider applications promptly.					
Resources required: Staff time and financial resources					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			3	3	9

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Outcome

Prompt action when delays or new risks identified resulting in successful delivery of the programme.

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
S6	Review of byelaws with respect to access land in Dartmoor National Park	NB. key risks and full detail of mitigation measures are set out in Authority report dated 9 July 2021			
Lead RD	<p>Consequence if no action</p> <p>Reputational risk that the Authority is perceived to be 'anti visitor' Legal risk of challenge of the process Staff resources</p>	<p>Clear communications Full public consultation Thorough and considered approach to responses received through the consultation Process agreed with legal advisers Defra advice requested at start of the consultation period</p>	4	5	20
Additional control measures planned					
Project timeline assessed to ensure officer time (including legal support) allocated to fully assess the responses to the consultation and make any changes to the revised byelaws before taking further report to Authority and completing the process. Pro-active communications					
Resources required: Officer time and support from legal advisers					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	3	3	9
Outcome Revised byelaws are proportionate and deliver against objectives.			

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Category: FINANCE

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
F1	Potential for reductions in National Park Grant (NPG) and / or changes in Defra's requirements via the National Parks Financial Grant Agreement)				
Lead KB	<p>Consequence if no action</p> <p>Insufficient funds to meet statutory requirements and delivery of National Park Purposes. Failure to meet Performance Targets A new National Parks Financial Grant Agreement has been put in place by Defra for all NPAs; the addition of a new clause allowing Defra to alter its requirements (of NPAs) may risk the Authority's ability to exercise complete independence and fulfil its business plan objectives</p>	<p>The Authority has committed to a business review during 2022/23 to reduce costs/increase income. There is a commitment to explore the establishment of a charitable trust as a vehicle for income generation in support of National Park purposes.</p> <p>Robust level of Reserve Balances maintained. Strong budget management and procurement performance and evidence of using resources efficiently and effectively</p>	5	5	25
Additional control measures planned					
<p>We continue to seek ways to diversify our income streams and apply for external fundraising but our ability to generate income is limited by our lack of assets from which to trade/generate income and the fact that we are a public authority charged by Parliament with providing public services. Committed to a business review in 2022/23 which will look at workforce issues, premises and how to increase external income.</p> <p>We have written to Defra outlining our concerns about their future funding model and the apparent reliance on commercial income and asked about potential access to capital to support the acquisition of assets that could generate a return on investment. A response is awaited (as of 20 October 2022)</p>					
Resources required: Officer time					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			4	5	20

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Outcome
 Focused organisation with resources targeted to agreed priorities
 Acknowledgement from Defra that DNPA will remain reliant on public funding given limited opportunities to diversify income sources given the lack of 'assets' we own/lease

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
F2	Inadequate financial management				
Lead AS	<p>Consequence if no action</p> <p>Unfunded budget variance. Under spend of core grant Reputational damage</p>	<p>Robust budget monitoring and procurement process. Financial Regulations / Standing Orders. Sustainable procurement policy Procurement procedures Staff training on procurement rules and procedures Devolved budgets with clear accountability supported by timely and accurate financial reporting Quarterly reports to Leadership Team & A&G Committee Training for staff in financial management</p> <p>Seek / apply for Government support schemes; reduce associated costs accordingly and ensure plans to re-open services can be implemented quickly. Maintain close and regular contact with customers to monitor debtor balances, adjust payment terms if required and assess ability to pay.</p>	2	4	8
Additional control measures planned					
On-going training for staff in financial management and procurement Capacity issues are recognised and extra support is brought in to progress work programmes					
Resources required: Staff time and training resources					

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Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	1	4	4
Outcome Financial outturn on target			

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
F3	Appeals, Public Enquiries and enforcement action could expose the Authority to considerable financial risks and create poor PR				
Lead NW	<p>Consequence if no action</p> <p>Bad decisions that damage Dartmoor Additional costs and significant budget overspend Loss of public confidence Poor PR</p>	<p>Head of Development Management reviews all appeal files to learn lessons; reporting to LT and Members</p> <p>External legal advice and support obtained where necessary</p> <p>Good Practice Guide for Members and officers (planning) and appropriate training</p> <p>Enforcement Policy</p>	3	5	15
Additional control measures planned					
<p>Procure expert input when necessary</p> <p>Clear project management arrangements for high profile cases</p> <p>Head of Development Management to oversee and support review of Enforcement Policy, cases and management working closely with Deputy Head of Development Management and Planning Officers (Monitoring & Enforcement) x 2</p>					
Resources required: Staff time and financial resources					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	3	6
Outcome					
<p>All decisions are lawful, in accordance with advice and can be supported on appeal</p> <p>Public confidence in decisions</p> <p>Minimise payment of costs</p>					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Category: GOVERNANCE

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
G1	Fraud & Corruption				
Lead AS	Consequence if no action Misappropriation of Authority resources (not always financial)	Financial Regulations Standing Orders (updated Jan 2021) Prosecution deterrent Internal checks / controls Scheme of delegation Internal / External Audit Whistle-blowing Policy (updated Jan 2021). Bank Reconciliation IT Firewall IT security / passwords Anti-fraud & Corruption Policy in place Information Security Policy	1	2	2
Additional control measures planned					
Risks monitored especially during financially difficult times					
Resources required: Staff time					
Planned Residual Risk			1	2	2
Outcome Staff aware of risks and controls regarding fraud & corruption					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
G2	Inadequate procurement practice				
Lead AS	<p>Consequence if no action</p> <p>Failure of partners/contractors Schemes not delivered on time or over budget. Damage to reputation. Value for Money not achieved Sustainability principles not applied Procurement rules not followed providing opportunity for challenge</p>	<p>Service level agreement with Devon Procurement Service (DPS) to provide procurement support Standard set of templates, terms and conditions etc. kept up to date by DPS (on SharePoint site) Use of e-procurement portal Member of Devon & Cornwall Procurement Partnership. Financial appraisal. Risk Assessments. Financial Regulations / Standing Orders. Sustainable procurement policy Procurement procedures Procurement training Contract management Contractor Vetting & Insurance Project Management Training</p>	2	3	6
Additional control measures planned					
On-going staff training on procurement rules and procedures and project management					
Resources required					
Staff time and potentially resources if purchasing is to adopt more sustainable principles					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	3	6
Outcome					
All procurement undertaken within policies, procedures & legislation					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
G3	Inadequate management (and success) of partnerships and projects				
Lead RD	<p>Consequence if no action</p> <p>Failure to meet DNPA objectives. Inadequate SLAs and potentially poor performance, service failure & reputational damage. Inadequate contract conditions/ management structure & dispute resolution process. Failure of partnership arrangement. Financial over-commitment by the Authority due to unpaid grant claims.</p>	<p>Signing up to formal agreements (Contracts, SLAs, MoUs, etc.) that set out terms of reference, agreed objectives and outcomes, roles, responsibilities, exit strategies etc. Risk Assessments. Standing Orders. Financial Regulations. Internal/External Audit. External partners' controls Embedded link between project management and personal performance management via appraisals, work plans and the Business Plan. Performance monitoring - Business Plan.</p>	3	4	12
Additional control measures planned					
Ongoing monitoring of compliance with procedures and staff training.					
Resources required: Staff time					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	4	8
Outcome					
Robust, well managed partnerships and projects that help to deliver Business Plan and National Park Management Plan objectives					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
G4	Inadequate decision-making process; inadequately documented decision-making process				
Lead NW	Consequence if no action Financial cost. Judicial reviews/Legal challenges. Loss of reputation. Demands on legal service time High level of complaints/appeals Information Commissioner adverse finding	Complaints procedures. Ombudsman. Legal process. Authority policy of open & honest response to complaints. Standing Orders Rules & Procedures in relation to decision making. Publications Scheme (FOI) Recording in writing decisions undertaken under delegated powers Written advice about recording key decisions and process established	2	3	6
Additional control measures planned					
Ongoing training for staff and Members					
Resources required: Staff & member time and training resources					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	3	6
Outcome					
Low level of complaints, appeals & legal challenges					

Red = Cause for Concern – scores 20-25

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
G5	Changes in legislation/failure to implement new legislation or policy				
Lead KB	<p>Consequence if no action</p> <p>Financial cost/budget difficulties. Requirement to revise working practices or introduce new systems. Potential compliance difficulties. Financial impact if the Authority cannot respond promptly</p>	<p>The National Park Authorities ‘Legalnet’, South West Councils (HR) XpertHR online subscription Technical Support subscription (Finance) and member of Devon Accounting Group External Legal Services provision Various on-line alerts Up-dates and policy work via National Parks England and various Professional network groups</p>	2	3	6
Additional control measures planned					
Various legislation relating to planning to be monitored closely by Head of Development Management and Head of Forward Planning & Economy. Engaging with Defra on Government response to the Landscapes Review					
Resources required: Staff time with a plethora of legislation and consultations being issued					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	3	6
Outcome					
Legally compliant with no challenges through Judicial Review					

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Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9