

Dartmoor National Park Authority

Audit & Governance Committee

Public Minutes of Meeting held on 30 May 2025

Present:

Will Dracup, Corinne Farrell (Independent Person), Peter Harper, Gay Hill, Sally Morgan (Chair), John Nutley, Mark Renders, Mary Seddon, Catherine Shewan (Independent Person), Peter Smerdon, Mark Williams, Pamela Woods

Apologies:

None

Officers in attendance:

Kevin Bishop (Chief Executive (National Park Officer)), Angela Stirland (Head of Business Support), Neil White (Head of Organisational Development), Cath Burnett (Business Support – Minutes)

635 Welcome

The Chair welcomed Members, Independent Persons, and the external auditor Craig Sullivan (from Bishop Fleming).

636 Declarations of Interest

Mr Dracup declared an interest in Farming in Protected Landscapes (FiPL), Hill Farm Project (HFP) and Dartmoor's Dynamic Landscape (DDL), having received funding and/or potentially benefiting from future funding.

Mr Harper also declared an interest in FiPL and HFP, having received funding.

637 Minutes

The minutes from the Audit and Governance Committee meeting held on 7 February 2025 were approved and signed as a correct record.

638 Items Requiring Urgent Attention

None.

639 Public Participation

None.

640 External Audit Plan for the year ended 31 March 2025

Considered: The report of Bishop Fleming LLP

Mr Sullivan, Audit Partner, Bishop Fleming, presented the report. He outlined the audit plan, noting it was developed in conjunction with management. He advised

that the plan includes updates on the Authority's financial year and identifies key risks and areas of audit focus.

In response to Member questions and comments, Mr Sullivan:

- Confirmed that the timetable is currently on track, with confidence in management's engagement. The planning and interim work is complete, fieldwork is scheduled for summer and final reporting to committee planned for November 2025, with account sign-off within the same month.
- With regards to audit fees, scale fee is set by Public Sector Audit Appointments (PSAA). Additional variation anticipated due to International Financial Reporting Standards Foundation (IFRS 16) implementation; final amount to be agreed with management. He stated the fee reflects the time and complexity of both financial statement audit and value for money work. The fee is set by the PSAA and is fair for the time and cost, benchmarked against other sectors.
- With regards to lease clarification and fee discussion, Members asked for clarification on low value leases: there is no fixed definition in UK code; international standard references a \$5,000 threshold. In practice, authorities use their capitalisation threshold as a guide. For this Authority, the de minimis level is £10,000—leases below this are considered low value and not capitalised. Leases above this threshold are treated as right-of-use assets on the balance sheet.
- Advised about the number of leases and complexity of lease accounting. The time required to verify management's judgments and assumptions. There is no fixed scale for IFRS 16-related fees; costs are based on time incurred. He estimated the variation would be in the thousands, but not significant.
- In response to a question about whether the IFRS 16-related fee increase would be material, he confirmed it would exceed 2% of the existing fee. The Head of Business Support confirmed this represents a new financial burden on the Authority, with no additional government funding currently allocated.
- The Head of Business Support advised that the Audit fees will increase due to IFRS and that leases over £10K can be treated as capital.

The Chief Executive (National Park Officer) thanked Mr Sullivan for his presentation. Mr Sullivan left the meeting.

641 Financial Outturn 2024/25

Considered: The report of the Head of Business Support NPA/AG/25/004

The Head of Business Support presented her report, the purpose being to report the outturn position for the financial year 2024/25 and seek approval to carry forward balances for contractual commitments and grant allocations. The revenue outturn for 2024/25 shows a surplus.

In response to Member questions, the Head of Business Support advised:

- With regards to fees for repairs and maintenance, there is a maintenance schedule for Parke which covers repairs and maintenance. For example, painting the front of the house.
- Enjoy Dartmoor magazine is cost neutral, advertising covers the cost of printing but not for staff time to create content.
- With regards to the Renewable Heat Incentive boiler contract at Princetown, the contract will revert to the owners once the lease finishes.

Members thanked the Head of Business Support and all staff for a very good budget again, noting the incredible amount of work to generate over £2million external funding.

Resolved: Members:

- (i) noted the content of the report
- (ii) of the Audit and Governance Committee recommended the Authority allows the transfer of the 2024/25 unallocated revenue surplus of £8,539 into Reserves; and
- (iii) recommend the Authority allows the transfer of grants and contributions received with specific conditions or restrictions and monies set aside for contractual commitments into earmarked reserves, as set out in section 4.4 (table 9) of the report.

642 The Local Code of Corporate Governance and 2024/25 Annual Governance Statement

Considered: The report of the Head of Business Support NPA/AG/25/005

The Head of Business Support presented her report, noting the additional actions on page 54.

Ms Woods drew Members attention to page 37, noting Members responsibilities being significant and driven by values, underpinned by fairness and accountability. The Chief Executive (National Park Officer) agreed and suggested a good opportunity to review Member engagement and ownership of the Authority's values would be at the Annual Member Workshop on 12 September 2025.

In response to Member questions about Dartmoor Land Use Management Group (DLUMG), the Chief Executive (National Park Officer) advised that the DLUMG is independent of the Authority and that he sits on the Group as a representative of the Authority. The DLUMG is chaired by Phil Stocker (DEFRA), the budget flows through DNPA but is handled by DLUMG.

Resolved: Members noted the content of the report.

643 Business Plan Monitoring

Considered: The report of the Head of Organisational Development NPA/AG/25/006

Mrs Morgan advised that she is happy with the presentation of the report, making it easier to read.

In response to Member questions, officers advised:

- Dartmoor Futures is 'green' as we have met the outcome as an Authority. Dartmoor Futures have received feedback from the Charity Commission indicating that an amendment to the articles of association would result in successful registration as a charity, this amendment will be subject to a future Authority report. The three focus areas are **People** (young people focus, an expression of interest has been submitted to National Lottery Heritage Fund for a potential project worth circa £200K), **Nature** (being worked up) and **Place** (renewable energy and energy independence for Dartmoor). It is important that Dartmoor Futures are given the time and support to develop their role and deliver in partnership with the Authority and other bodies/stakeholders.
- With regards to item 19 Integrated Management Plan, officers confirmed a draft brief exists, but further work is needed. Due to emerging priorities—including potential further work on the bylaw review (following the Supreme Court judgment) and planning for capital investment—the tender may not be issued by the end of Q1. The tender will focus on land already owned by the Authority, particularly common land. Any future acquisitions will be addressed separately.
- In response to concerns about rural broadband provision (item 14 Digital National Park), noting its continued inadequacy. The Chief Executive (National Park Officer) provided a detailed update: a previous joint project with Exmoor National Park and Connecting Devon & Somerset delivered limited wireless broadband via Airband. A new proposal was developed with Wildanet for gigabit broadband and improved mobile connectivity. This was encouraged by BDUK. Despite positive engagement with Building Digital UK (BDUK), the Department for Environment, Food and Rural Affairs and the Department for Science, Innovation and Technology Openreach were awarded a 'Type C' contract in early Summer 2024. The Authority had no engagement with BDUK about this contract prior to it being let and as, of the date of the Committee meeting, no engagement with Openreach or BDUK about rollout. The contract covers a large area and there is a significant risk that Dartmoor may not be prioritised, and this could result in the National Park being 'fossilised' (i.e. no further rollout of gigabit broadband). Members expressed their frustration about the lack of engagement and response from BDUK and Openreach and suggested that the Chief Executive (National Park Officer) should follow this up with BDUK.

Resolved: Members noted the content of the report and commented on key actions identified in the Business Plan.

644 Performance Indicators

Considered: The report of the Head of Organisational Development
NPA/AG/25/007

The Head of Organisational Development presented his report.

The report on health and safety was well received, with Members acknowledging the efforts made to reduce risk.

The Local Government and Social Care Ombudsman's annual letter (Appendix 4) confirmed no complaints were received against the Authority in 2024–25.

The Authority will review its complaints procedure later in 2025 to ensure alignment with the new Ombudsman's Complaint Handling Code and best practice.

In response to Member questions, the Chief Executive (National Park Officer) advised:

- With regards to affordable housing and how many houses have been built (completed), he will review with the Director of Spatial Planning and advise if we are able to provide any further information. The current Performance Indicator reflects our service only, and we might not have resource to provide further information on data that is out of our control.
- Concern over declining attendance rates among Authority Members at meetings. Attendance is a key performance indicator and reflects commitment to the Authority's values. Further analysis of attendance trends is underway, including a breakdown for each Member. It was agreed that the Authority will consider incorporating attendance expectations into Member induction and training.
- With regards to Officer attendance at Parish Council meetings, the expectation is that Sector Rangers attend one parish meeting per year, although this may not be the respective parish or town council's annual meetings.

Resolved: Members noted the content of the report. They analysed the performance for 2024/25 and considered any action which may be taken to maintain and/or improve good performance and addressed under-performance. Members noted the agreed performance indicators for 2025/26. Members noted the Health & Safety Policy 2025 and update. Members noted the Annual Review Letter for 2024/25 received from the Local Government & Social Care Ombudsman.

645 Strategic Risk Register

Considered: The report of the Head of Organisational Development
NPA/AG/25/008

The Head of Organisational Development presented his report, advising that Leadership Team reviews the register on a quarterly basis.

In response to Member questions, the Head of Organisational Development advised:

- With regards to staff turnover, financial constraints and budget cuts are affecting staff security. In addition, salaries are often lower than other local authorities and the private sector. Staff survey results show a supportive environment with hybrid working options. The Authority continues to provide a supportive environment for staff.

- Staff are on a mixture of fixed term contracts (e.g. grant funding for a 2-year project) and permanent core staff (DEFRA funded).

The Chief Executive Officer (National Park Officer) advised financial storm clouds are gathering but it's important to bear in mind our success in generating income from other sources, our track record of practical delivery and our robust reserves. Key to our success is the passion and hard work of our staff, volunteers and Members.

The Head of Organisational Development formally thanked the Business Support Team for their support in arranging meetings, preparing papers and taking minutes.

Resolved: Members approved the updated Strategic Risk Register.

There being no other business the Audit and Governance Committee meeting closed at 11:15