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To: All Members
of the Audit & Governance Committee

Please quote: NPA/AG/26/Agenda

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Date: 28 October 2026

DARTMOOR NATIONAL PARK AUTHORITY AUDIT & GOVERNANCE COMMITTEE AGENDA

Friday 6 November 2026

A meeting of the Authority's Audit and Governance Committee will be held on the above date, **commencing on the rising of the Development Management Committee meeting**, in the **Ian Mercer Meeting Room at Parke, Bovey Tracey** to consider the following matters.

Registered speakers are able to participate remotely or in person by following [our procedure](#).

Members of the public may attend in person or can follow the proceedings by listening to the live audio of meetings: [DNPA Virtual Meetings - YouTube](#)

Tom Surrey
Chief Executive (National Park Officer)

Access to Information - Local Government Act 1972 (as amended)

Agenda and Reports

Copies of the Agenda and Part I reports are available for inspection by members of the public on the Authority's website: [Audit and Governance Committee | Dartmoor](#). They are also available at the Authority's main office at Parke, Bovey Tracey, TQ13 9JQ during opening hours five clear days prior to the meeting.

Background Papers

The Background Papers relating to Part I reports, except any containing exempt information, are available on our website [Audit and Governance Committee | Dartmoor](#)

Will Dracup Chair **Tom Surrey** Chief Executive (National Park Officer)

The purposes of the Dartmoor National Park Authority are to conserve and enhance the natural beauty, wildlife and cultural heritage of the National Park and to promote opportunities for the understanding and enjoyment of the area's special qualities.

In pursuing these purposes, the Authority has a duty to seek to foster the economic and social well-being of the local community.

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AGENDA

PART I - OPEN PROCEEDINGS

1 Welcome and apologies

2 Declarations of Interests

Members are invited to declare any pecuniary, registerable or personal interest relating to any agenda item at this stage in the meeting.

3 Minutes of the meeting held on Friday 5 June 2026

4 Items Requiring Urgent Attention

5 Public Participation

To answer any questions or to receive any statements, representations or petitions which relate to the published reports in Part I of the Agenda. Representations will be heard immediately prior to the item to which they refer.

6 Auditor's Annual Report for the year ended 31 March 2026	Pg. 7
Audit Completion Report for the year ended 31 March 2026	Pg. 23
Auditors Letter of Representation	Pg. 49

To be presented by Charlie Martin, Bishop Fleming

7 Financial Management 1 April to 30 September 2026 and Forecast of Financial Outturn 2026-27

Report of the Chief Financial Officer (S151)	NPA/AG/26/010 (Pg. 53)
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8 Business Plan Monitor 2026-27

Report of the Head of Organisational Development	NPA/AG/26/011 (Pg. 58)
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9 Performance Indicators 2026-27

Report of the Head of Organisational Development	NPA/AG/26/012 (Pg. 68)
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10 Strategic Risk Register

Report of the Head of Organisational Development	NPA/AG/26/013 (Pg. 80)
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PART II – ITEMS TO BE TAKEN IN THE ABSENCE OF THE PRESS & PUBLIC ON THE GROUNDS THAT EXEMPT INFORMATION MAY BE DISCLOSED

None

MEMBERS ARE REQUESTED TO SIGN THE ATTENDANCE REGISTER

Membership: Mrs G Hill, Mrs S Morgan, Mr J Major, Mr J Nutley, Mr M Owen, Dr M Seddon, Mr P Smerdon, Mr M Williams

Ex-officio: Mr W Dracup, Mr M Renders

Dartmoor National Park Authority

Audit & Governance Committee

Public Minutes of Meeting held on 5 June 2026

Present:

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

Apologies:

Mark Owen, Peter Smerdon

Officers in attendance:

Tom Surrey (Chief Executive (National Park Officer)), Dean Kinsella (Director of Spatial Planning), Esther Thorpe (Interim Chief Finance Officer & s151 Officer), Neil White (Head of Organisational Development), Penny Bailey & Alex Angevi (Business Support) - Minutes

666 Welcome

The Chair welcomed everyone, thanking the Independent Person in attendance, noting this was the first meeting since 6 February 2026.

667 Declarations of Interest

Mr Dracup declared interests in the Central Farm Cluster Landscape Recovery project, Shallowford Farm, Dartmoor's Dynamic Landscapes (DDL), and Farming in Protected Landscapes (FiPL). Mr Williams also declared an interest in Farming in Protected Landscapes (FiPL).

668 Minutes

The minutes from the Audit and Governance Committee meeting held on 6 February 2026 were approved and signed as correct record.

669 Items Requiring Urgent Attention

None.

670 Public Participation

None.

671 DNPA External Audit Plan – Dartmoor National Park Authority for the Year Ended 31 March 2026

Charlie Martin of Bishop Fleming was welcomed by the Chair to give his presentation of the External Audit Plan for the year ended 31 March 2026.

Mr Martin highlighted audits from year ending 31 March 2026, with key changes and focus on:

- Evaluations, with an exercise to make improved guidance;
- The new financial system migration, with checks for accuracy;
- Dartmoor Futures and subsidiary full group accounts, which will apply next year where the nature of transactions will be disclosed.

Mr Martin advised Members that, overall, he was comfortable with timelines presented and will report back in September.

The Chair took the opportunity to introduce the Authority's Interim Chief Finance Officer, Esther Thorpe, then thanked Mr Martin for the clarity of the report, noting that materiality had gone up. Discussion ensued concerning migration into the new finance system and any perceived associated risk. It was explained that arrangements are in place to reduce risk, that the system is a benefit to management and it helps with reliability matters.

A Member asked what level of detail would be included in Dartmoor Futures' accounts, noting that some donors may wish to remain anonymous. Mr Martin confirmed that only total donations would be reported. He also advised that Dartmoor Futures should retain its own regulations and appoint its own auditor.

Another Member concurred that the audits are now easy to follow and wondered how these compared to other authorities. Mr Martin said that the audit process was now in its third year; very smooth process, supported well by the Chief Finance Officer's extensive experience. As Bishop Fleming was taking on Exmoor National Park Authority's accounts, a better comparison could be provided in due course.

The Chair gave thanks to Mr Martin and Bishop Fleming.

Resolved:

Members noted the report provided.

672 Internal Audit – Annual Report 2025-26 and Audit Plan 2026-27

The Deputy Head of Devon Assurance Partnership, Jo McCormick, presented the Internal Audit, gave mention to Lee Elson who looks after the accounts, and thanked former Head of Business Support, Angela Stirland, for her positive engagement.

The audit focussed on new financial systems, giving substantial assurance with regard to outcome of reviews, low risk issues and a positive forecast. A split allocation is proposed on audit plan 2026-27, with elements of cyber security.

The Chair gave thanks and asked about service level agreements and reassurance due to local government re-organisation (LGR). Ms McCormick replied that the

dedicated manager has previous experience of two LGRs, and a well-established team will be looking at the same for other organisations.

A Member asked if the Authority had a policy regarding the use of Government Procurement Cards. The Head of Organisational Development advised that he would check and report back to the Member concerned directly.

Resolved:

Members noted the content of the report.

673 2025-2026 Financial Outturn

Considered: The report of the Interim Chief Finance Officer (NPA/AG/26/005).

The Interim Chief Finance Officer thanked her predecessor for assembling the report, then proceeded to present it to Members. She advised Members that the year had been challenging with additional pressures; reserve balances were discussed. She confirmed that there is a general reserve of £500k set aside for future unknowns. Additional income was a result of the closure of the Princetown Visitor Centre.

In response to Member questions, the Interim Chief Finance Officer advised:

- With regard to dilapidations that appeared unbudgeted, there was a property and maintenance reserve set aside of £200k which, for transparency, was agreed should be shown in budget.
- A clarification on legacy included in surplus was provided;
- The Dartmoor Dynamic Landscapes cash flow timing difference is due to a lag between claims.

Resolved: Recommendations (i) to (iv) were amended and then approved as follows:

- (i) that the content of this report be noted;
- (ii) that Audit & Governance Committee recommend the Authority allow the transfer of the 2025/26 revenue deficit of £181,590 from Reserves and;
- (iii) that Audit & Governance Committee recommend the Authority allows the transfer of grants and contributions received with specific conditions or restrictions out of reserves £226,891 to finance committed and planned in year spend and;
- (iv) that Audit & Governance Committee recommend the Authority set aside (£224,046) for future contractual commitments into earmarked reserves, as set out in Appendix 3 of the report.

674 The Local Code of Corporate Governance and 2025/26 Annual Governance Statement

Considered: The report of the Head of Organisational Development (NPA/AG/26/006).

The Head of Organisational Development informed the meeting that CIPFA and SOLACE had published an addendum to the 'Delivering good governance in local

government: framework' and that this will be considered when next reviewing and updating the Authority's Local Code of Corporate Governance and Annual Governance Statement.

Resolved: Members:

- (i) considered and approved the assessment of the Authority's governance arrangements as set out in the Local Code of Corporate Governance at Appendix 1;
- (ii) approved the 2025/26 Annual Governance Statement at Appendix 2; and
- (iii) noted the addendum covering the annual review of governance and the annual governance statement published by CIPFA and SOLACE in May 2025 at Appendix 3.

675 2025/26 Business Plan Performance Report

Considered: The report of the Head of Organisational Development (NPA/AG/26/007).

The Head of Organisational Development outlined outcomes delivered, with 58% of key actions completed. He stated that good progress had been made, and a monitoring / progress report would be expected at the November meeting.

The Chair of the Authority gave an update on the headwaters and landscape recovery programmes. He also stated that completion of the management plans for our own land was, in his opinion, critical to complete. The Head of Organisational Development acknowledged the questions and advised that he would refer these to the Director of Conservation and Communities. He explained there had been some recruitment delays which had an impact on delivery.

Resolved: Members noted the content of the report.

676 2025/26 Performance Indicators Outturn Report and Annual Ombudsman Letter 2025/26

Considered: The report of the Head of Organisational Development (NPA/AG/26/008).

A Member queried the target for the delivery of affordable homes and whether there was evidence of developers' holding on to land. The Director of Spatial Planning replied that there was no such evidence, that development was taking place but that Local Plan processes had created uncertainties. He added that he was confident that ongoing discussions would result in progress.

A Member asked what could be done to close enforcement cases, as it appeared to be a challenge. The Director of Spatial Planning responded that the last quarter had been positive, that the enforcement team are moving things forward, and the implementation of new planning IT system would support officers and improve efficiency.

A Member suggested a revised KPI showing the net number of live enforcement cases. The Director of Spatial Planning confirmed this would be considered.

In response to a question about employee sickness absence, a Member questioned the extent to which mental health was a contributing factor, and if so whether this was due to work related matters. The Member also asked what support the Authority offers its employees to support their physical and mental wellbeing.

The Head of Organisational Development advised that two absences shown in the report were due to mental health, with one of these cases being partially attributed to work related issues.

The Head of Organisational Development advised that in addition to the occupational health service and employee assistance programme provided, the Authority has signed the Mindful Employer Charter - a voluntary UK-wide commitment that organisations sign to demonstrate and improve their support for staff mental health – as well as having a number of trained Mental Health First Aiders.

The Chief Executive (National Park Officer) thanked the Member for the question. He advised that, on reflecting on his time since joining the Authority, he was confident that support regarding mental health was well provided for; the Authority has a strong offer around health and wellbeing.

A Member noticed that the number of volunteers was down and asked if there were ambitions to do more. The Member added there are many engagement opportunities with the Dartmoor Dynamic Landscapes and also recognised that managing volunteering and capturing volunteer data requires time and resource. The Chair agreed that goodwill and the support of volunteers is important and that we are looking to increase the number of volunteers and the resources to support volunteering in the current Business Plan.

With regard to Member attendance records, a Member asked whether a column could be added to provide additional information for non-attendance. The Chair stated that tools are needed for dealing with low numbers of Member attendance. The Chair agreed that there is a need to remind the appointing authorities that Fridays are dedicated to Dartmoor National Park Authority meetings. The Chief Executive (National Park Officer) responded that it would be useful in the appointment process to look at the Standing Orders. A Member commented that appointment to Committees is not always made on merit or availability, and that a higher level of attendance is needed for decision making.

A discussion concerning governance change opportunities, and representation ensued, and that work through local government reform is a likely route for change. There were as yet no specific proposals from the Secretary of State, but discussions with ministers are due soon.

Resolved: Members:

- (i) noted the content of the report;

- (ii) analysed the performance for 2025/26 and considered any action which may be taken to maintain and/or improve performance or to address under performance;
- (iii) noted the agreed performance indicators for 2026/27 and proposed targets;
- (iv) noted the Annual Review Letter for 2025/26 received from the Local Government & Social Care Ombudsman.

677 Strategic Risk Register

Considered: The Report of the Head of Organisational Development (NPA/AG/25/009).

The Head of Organisational Development advised that a new risk has been added to the register relating to the Local Plan process and highlighted specific observations relating to:

- Landscape Recovery – pressures and capacity issues relating to our bid for the Walkham Valley and wider challenges relating to LR schemes
- Our strategic plans (PP/LP) – the risk that LGR may focus the attention of local authorities in Devon internally – thereby reducing their capacity to engage in partnership working

Members enquired about the impact of IT issues and continuity of business planning appearing as ongoing threats; how this risk would be managed with new systems being implemented. They also enquired whether mobile phone two-factor authentication would be considered.

The Interim Chief Financial Officer replied that we have asked Internal Audit to focus and report on the Authority's readiness to manage threats posed by cyber security, which will be reviewed by the Leadership Team and reported to Members.

Resolved: Members noted the content of the report.

There being no other business the meeting closed at 11:15am.

Auditor's Annual Report Dartmoor National Park Authority

For the year ended 31 March 2026

Date: 27 October 2026

PRIVATE & CONFIDENTIAL

Members of the Audit & Governance Committee
Dartmoor National Park Authority
Parke
Bovey Tracey
Newton Abbott
TQ13 9JQ

Dear Members

Dartmoor National Park Authority (the Authority) – Auditor’s Annual Report 2025/26

We are pleased to attach our draft Auditor’s Annual Report for the financial year 2025/26. This report summarises our audit conclusions and highlights the key findings arising from our value for money work.

We have initially discussed the contents of our report with management, and we have incorporated their comments where relevant.

This report is intended to be solely for the information and use of management and those charged with governance of the Authority. It should not be shared with anyone beyond the Authority without our prior approval.

We would like to take this opportunity to thank the Authority’s officers for the co-operation and assistance afforded to us during the course of the audit.

Yours faithfully

A handwritten signature in black ink that reads "Bishop Fleming Audit Limited". The script is cursive and elegant, with the words flowing together.

Bishop Fleming Audit Limited

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1. Introduction

Our Auditor's Annual Report (AAR) summarises the work that we completed for Dartmoor National Park Authority (the Authority) for the year ended 31 March 2026.

The Authority is responsible for:

- keeping proper accounts and proper records in relation to the accounts and for maintaining an appropriate system of internal control;
- the preparation of annual accounts for each financial year. Such accounts must present a true and fair view and comply with the requirements of enactments that apply to them; and
- putting in place appropriate arrangements to secure the economy, efficiency and effectiveness in its use of resources and to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives whilst safeguarding and securing value for money from the public funds at its disposal.

The scope of our work is set in accordance with the National Audit Office's (NAO) Code of Audit Practice (the Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are responsible for and are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Authority at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We are also required to report to the Authority by exception the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2016 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; 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.

In addition, we are also responsible for reviewing the Authority's arrangements in place to secure economy, efficiency, and effectiveness in its use of resources. The Code requires us to report on the Authority's 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 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 carried out our work in accordance with our Audit Plan which we issued to the Authority in June 2026.

2. Executive summary

Results from the audit of the financial statements

We are completing our audit of the financial statements, and we anticipate issuing an unmodified audit opinion on completion. See Section 3 for more details.

On finalisation of the external audit, we will also complete the Whole of Government Accounts component auditor procedures, in line with the National Audit Office group auditor instructions for the work required on the Whole of Government Accounts return.

We have issued this report in draft as these procedures have not been finalised. We will issue a final version to confirm when these matters have been resolved.

Results on our work on other matters

We are currently completing our work relating to other matters in line with our audit plan. For those minor areas that have required updates or amendments, management have engaged constructively with us and responded positively to our requests. See Section 3 for more details.

Results from our work on 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 for the year ended 31 March 2026.

Our conclusions are summarised below. See Sections 4 to 8 for more details.

Financial sustainability	 Green	<i>We have not identified any significant weaknesses in the Authority's arrangements for financial sustainability.</i>
Governance	 Green	<i>We have not identified any significant weaknesses in the Authority's arrangements for financial sustainability.</i>
Improving economy, efficiency, and effectiveness	 Green	<i>We have not identified any significant weaknesses in the Authority's arrangements for financial sustainability.</i>

Key:



Green - No significant weaknesses in arrangements identified and no recommendations made



Amber - No significant weaknesses in arrangements identified but recommendations made



Red - Significant weaknesses in arrangements identified and recommendations made

3. Audit of the financial statements

Audit opinion on the financial statements

The scope of our work is set in accordance with the Code and the International Standards on Auditing (ISAs) (UK). As stated in Section 1 of this report, we are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Authority at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We are completing our audit of the financial statements, and we anticipate issuing an unmodified audit opinion.

Key issues arising from the accounts audit

Our testing and review of the financial statements to date have not identified any significant issues that need to be brought to the attention of those charged with governance. The unaudited accounts and working papers provided were of a good quality, with only a few amendments required. We will report the outcomes from our audit of the financial statements in our Audit Completion Report to the Audit and Governance Committee.

Other matters

As stated in Section 1 of this report, we are also required to report to the Authority, by exception, the following matters, if:

- the Annual Governance Statement does not comply with “Delivering Good Governance in Local Government: Framework 2016 Edition” published by CIPFA/SOLACE; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; 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 concluded that there were no matters to bring to the Authority’s attention in respect of these matters.

Audit certificate

At the end of the audit, as auditors, we are required to certify the completion of the audit. The effect of this certificate is to close the audit and marks the point when the auditor’s responsibilities in respect of the audit of the period covered by the certificate have been discharged.

We cannot formally conclude the audit and issue an audit certificate for Dartmoor National Park Authority for the year ended 31 March 2026 in accordance with the requirements of Local Audit and Accountability Act 2014 and the Code until we have issued our audit opinion and confirmation from the NAO that no additional work (beyond submission of the Assurance Statement) will be required in respect of the Whole of Government Accounts exercise.

4. Value for Money

Under 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 for the year ended 31 March 2026.

The Code requires us to report our commentary on the Authority's 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 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.

The NAO has issued guidance for auditors to report against each of the three specified reporting criteria. The guidance also includes a number of further areas for review within each criterion for the auditor to assess those arrangements.

Our initial risk assessment did not identify any potential risks of significant weakness.

We asked management to complete an evidenced self-assessment of the Authority's arrangements. We then reviewed the evidence provided and carried out follow up work as appropriate to consider whether there were any significant weaknesses in the arrangements for securing economy, efficiency, and effectiveness in its use of resources.

Our commentary on the Authority's arrangements in each of these three areas is set out in Sections 5, 6 and 7 of this report.

Our recommendations for improvement are included in Section 8.

5. Financial sustainability

We considered how the Authority plans and manages its resources to ensure it can continue to deliver its services, including how it:

- ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- plans to bridge its funding gaps and identifies achievable savings;
- plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

Overview and 2025/26 outturn

The Authority reported a deficit of £79.7k within the 2025/26 outturn, compared with an £8.5k surplus in 2024/25. The final position reflected a number of unbudgeted pressures, principally £109k of dilapidation costs relating to the disposal of the Princetown premises, together with redundancy and pension strain costs, lower planning income and other property and vehicle maintenance costs.

The Authority continued to generate significant external funding, with external grants and other income of £3,744k, £1,878k above the revised budget. However, much of this related to specific projects and had corresponding expenditure, or was carried forward at year-end for future delivery. Staff costs were £284k below budget, reflecting a lower-than-budgeted national pay award and vacancy savings.

The £500k General Reserve remained unchanged, with total General Fund reserves reducing from £3,585k to £3,370k. As a result of planned drawdowns and transfers for future commitments, earmarked reserves reduced by £215k from £3,085k to £2,870k.

While the Authority continues to maintain a strong cash position and has successfully secured significant external funding, the 2025/26 outturn demonstrates the continuing importance of careful financial planning given the forecast reduction in reserves and uncertainty surrounding future Department for Environment, Food & Rural Affairs (DEFRA) funding settlements.

Financial planning and monitoring

The Authority keeps its financial position under review throughout the year through regular budget monitoring by officers and the Leadership Team, supplemented by formal Financial Management Monitoring Reports and the annual Financial Outturn Report presented to Members. The annual Financial Outturn Report was presented shortly after the year-end in June 2026, supporting timely Member oversight of financial performance.

The Authority's Business Plan for 2026/27 aligns its strategic priorities with the Government's 25 Year Environment Plan, the Environmental Improvement Plan, and the Outcomes and Targets Framework for Protected Landscapes. The Business Plan is structured around five priorities, together with the objective of being an excellent organisation, and includes a range of key actions and performance targets. Progress against these actions is monitored throughout the year by the Leadership Team, the Audit and Governance Committee and the full Authority through quarterly performance reporting, budget monitoring, and annual review of performance indicators.

Financial monitoring is supported by the Authority's Medium-Term Financial Plan (MTFP), which is used to assess future funding requirements and financial risks. The integration of financial monitoring, business plan reporting and performance indicators enables Members to consider financial performance alongside delivery against strategic objectives and take action where emerging issues are identified.

Achieving efficiency savings

The Authority does not operate a separate formal savings programme. Instead, financial sustainability is supported through detailed budget monitoring, annual budget setting, and medium-term financial planning, with affordability and resource requirements considered as part of the development of the budget and the MTFP.

During 2025/26, the Authority reported favourable staff-cost variances of approximately £284k, primarily reflecting a lower-than-budgeted national pay award together with vacancy savings arising from staff turnover.

The Authority operates in a funding environment where a significant proportion of income is derived from external grants, particularly the National Park Grant (NPG). The NPG reduced by approximately £313k (8.2%) between 2024/25 and 2025/26, increasing the importance of effective medium-term financial planning.

The Authority continues to focus on securing external funding to support project delivery and reduce reliance on core grant funding. Its MTFP includes scenario modelling and planned use of reserves to address forecast funding gaps and support the sustainable delivery of services. Members are provided with information on future funding pressures and potential mitigation options as part of the budget-setting process.

2026/27 financial planning

The Authority presented its 2026/27 Budget Book and MTFP at an Authority meeting in March 2026. Members were presented with a range of funding scenarios reflecting uncertainty surrounding future NPG funding and the potential use of eligible capital funding. This enabled Members to consider the financial implications of different funding assumptions and the impact on future reserves and service delivery.

The approved budget includes planned use of reserves to address a forecast funding gap of approximately £528k in 2026/27, with larger funding gaps projected over the remaining MTFP period under current funding assumptions.

The 2026/27 to 2028/29 MTFP highlights that, if no increases in National Park Grant funding are received, the Authority expects to make continued use of reserves to support delivery of its budget and strategic objectives. Under the forecast included in the MTFP, earmarked reserves are forecast to reduce by 39% over the MTFP period to 2028/29, while general fund reserves are maintained at £500k throughout the period. This compares to a 64% reduction forecast in the previous 2025/26 to 2027/28 MTFP, reflecting the higher level of earmarked reserves available across the current planning period.

The MTFP also identifies ongoing funding gaps in future years and notes that a business review may be required should funding assumptions not be realised. This reinforces the importance of continued monitoring of future funding settlements, securing external income streams, and identifying actions to support longer-term financial sustainability.

The Authority has also continued to develop arrangements intended to support its longer-term financial sustainability. This is firstly establishing Dartmoor National Park Holdings Limited, a trading subsidiary intended to provide greater flexibility to undertake commercial and income-generating activities. In addition, there is Dartmoor Futures, a charitable company established to support the receipt and management of charitable funding and donations in furtherance of the Authority's objectives.

The MTFP includes risks and assumptions that have been built into the modelling, along with an acknowledgement that many assumptions may need amending depending on future National Park Grant settlements, including that of 2026/27. The Authority's use of scenario planning, together with its consideration of future funding uncertainties and reserve levels, demonstrates a realistic approach to medium-term financial planning, and a clear understanding of the strategic financial risks it faces.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the Authority's financial sustainability arrangements.

6. Governance

We considered how the Authority ensures that it makes informed decisions and properly manages its risks, including how it:

- monitors and assesses risk and how it gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- approaches and carries out its annual budget setting process;
- ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee; and
- monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests), and for example where it procures or commissions services.

Risk management

The Authority has a Risk Management Strategy in place which sets out the arrangements for identifying, assessing, and managing strategic risks. Risks are recorded within the Strategic Risk Register, together with existing controls, planned mitigating actions and associated risk ratings. During 2025/26, the Audit and Governance Committee considered the Strategic Risk Register at its May 2025 and November 2025 meetings. Each risk is categorised under Performance, Strategy, Finance or Governance and assigned an appropriate risk rating.

The Leadership Team reviews the Strategic Risk Register on a quarterly basis, allowing emerging risks and the effectiveness of mitigating actions to be considered throughout the year. The Strategic Risk Register records both current and planned residual risk ratings, enabling management and Members to assess the effectiveness of existing controls and planned mitigation activities. The Audit and Governance Committee is responsible for reviewing the Strategic Risk Register, challenging the assessment of risks, and mitigating controls, providing Member oversight of the Authority's principal strategic risks.

The Authority's wider governance framework includes supporting arrangements such as whistleblowing and anti-fraud policies, which contribute to the identification and escalation of emerging risks and concerns. Based on our review of the Authority's risk management arrangements, we are satisfied that strategic risks are appropriately identified, assessed, monitored, and reported. The Authority's arrangements provide both management oversight and Member challenge of key strategic risks and mitigating actions.

Internal control

Internal audit services are provided by Devon Assurance Partnership, a shared service arrangement involving a number of local authorities in Devon. Internal Audit prepares an annual risk-based audit plan, which is approved by the Audit and Governance Committee. The 2025/26 Internal Audit Plan and the 2024/25 Internal Audit Annual Report were both presented to and approved/considered by the Committee at its November 2025 meeting. Internal Audit findings are supported by formal action plans identifying responsible officers and implementation timescales, enabling progress to be monitored by management and the Audit and Governance Committee.

The Audit and Governance Committee uses the work of Internal Audit to inform its assessment of the effectiveness of the Authority's control environment and support the preparation of the Annual Governance Statement. The 2024/25 Head of Internal Audit Opinion, the most recent opinion available during our review, provided Substantial Assurance, the highest level of assurance available, indicating that the Authority's arrangements for governance, risk management and internal control were operating effectively.

Through our review of Internal Audit reports, committee papers, and other governance documentation, we have not identified any significant gaps in assurance coverage or any pervasive weaknesses in the Authority's framework of internal control. The Authority's governance framework, together with its anti-fraud, whistleblowing and internal audit arrangements, provides assurance over the prevention and detection of fraud and other irregularities.

Budget setting and budgetary control

The Authority approves a Treasury Management Policy and Investment Strategy annually, providing a framework for treasury activities and investment decisions.

Consistent with prior years, the Authority's budget-setting process is collaborative and involves budget holders preparing detailed submissions covering expected income, expenditure, and work programmes. The Head of Business Support / Section 151 Officer meets individually with budget holders to review and challenge assumptions and consider the implications for future years. The proposed budget and Medium-Term Financial Plan are then subject to Leadership Team scrutiny before being presented to Members for approval. Members approved the 2026/27 budget and MTFP at the March 2026 Authority meeting.

Budget monitoring arrangements operate throughout the year, with regular reporting to budget holders and review by the Leadership Team. Adverse variances are identified and discussed promptly, with corrective actions agreed where required. Financial monitoring reports compare approved budgets, actual expenditure, and forecast outturn positions, enabling emerging financial pressures to be identified and addressed on a timely basis.

The Authority makes use of earmarked reserves to support specific projects and activities. Given that some projects span multiple financial years and are dependent on external partners or funding arrangements, the timing of expenditure can be uncertain. The Authority therefore incorporates these uncertainties into its financial planning and monitoring arrangements.

In our prior year's Auditor's Annual Report, we reported that the Authority did not publish its unaudited 2024/25 financial statements by the statutory deadline of 30 June 2025. This arose principally due to delays associated with the implementation of the newly adopted IFRS 16 leasing standard, with the financial statements subsequently published on 7 July 2025. We made a recommendation for management to strengthen arrangements for implementing new accounting requirements and achieving statutory reporting deadlines. The Authority published its unaudited 2025/26 financial statements for public inspection on 29 June 2026, ahead of the statutory deadline, and no comparable issues were identified during the year. We are therefore satisfied that the issue identified in the prior year has been addressed and the recommendation is now closed.

From our review of the Authority's budget-setting and monitoring arrangements, we are satisfied that appropriate oversight and challenge is applied throughout the financial planning process. Financial reporting is clear, timely and supported by sufficient qualitative detail to enable informed decision-making by both officers and Members.

Decision making

The Authority intends to meet nine times a year, and did so in 2025/26, and approved minutes are published online. Reports are circulated in advance of meetings and include executive summaries, supporting analysis and appendices where appropriate. This enables Members to consider proposals in advance and provides a basis for informed discussion, challenge, and decision-making. Through our review of Authority reports and meeting papers, we found that significant decisions were generally supported by sufficient background information, financial implications, and recommendations to enable Member scrutiny and challenge.

The Audit and Governance Committee meets three times each year and provides oversight of governance, risk management, internal control, and financial reporting matters. Through its review of reports and challenge of officers, the Audit and Governance Committee supports transparency and accountability and provides an important source of Member scrutiny.

Ensuring appropriate standards

The Authority maintains a governance framework comprising Financial Regulations, Codes of Conduct for Members and officers, a Local Code of Corporate Governance, and supporting policies covering areas such as whistleblowing, anti-fraud, and corruption. Together these arrangements establish the standards and behaviours expected across the organisation and support compliance with legislative and regulatory requirements.

Members are required to declare interests that may conflict with their role and the Authority maintains a Register of Interests for all Members and co-opted Members. Declaration of Interests remains a standing item on meeting agendas, supporting transparency in decision-making. Arrangements are also in place for recording and approving gifts and hospitality, supporting compliance with the Authority's ethical standards.

Through our discussions with management, review of committee minutes and other audit procedures, we have not identified any significant breaches of legislation, regulatory requirements, or the Authority's governance framework.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the Authority's governance arrangements.

7. Improving economy, efficiency, and effectiveness

We considered how the Authority uses information about its costs and performance to improve the way it manages and delivers its services, including:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Authority evaluates the services it provides to assess performance and identify areas for improvement;
- how the Authority ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Authority commissions or procures services, how it assesses whether it is realising the expected benefits.

Assessing performance and evaluating service delivery

The Authority uses its Business Plan as the primary framework for monitoring delivery of its strategic objectives and assessing performance against key actions and priorities. Progress is monitored throughout the year by the Leadership Team and reported to Members through regular performance reporting. The Business Plan contains key actions aligned to its six priorities:

1. Better for Nature and Climate
2. Better for Cultural Heritage
3. Better for Farming and Forestry
4. Better for People
5. Better for Communities and Business
6. Be an excellent organisation

Our review identified that progress against the Authority's key actions is monitored and reported throughout the year through Business Plan Monitoring Reports. These are presented to each meeting of the Audit and Governance Committee during 2025/26. The reports enable Members to consider progress against each action and monitor delivery through a high-level RAG-rated assessment of key performance indicators, categorised as on target/completed, delayed/behind schedule, or unlikely to complete/will not be completed. For example, the Business Plan Monitoring Report considered by the Audit and Governance Committee on 6 February 2026 reported that 58% of actions were on target or completed, 36% were behind schedule, and 6% were assessed as unlikely to be completed. This reporting framework supports effective oversight of delivery and enables Members to challenge areas where progress is not in line with expectations.

The Authority also maintains a Performance Indicator Framework, which is reported to each meeting of the Audit and Governance Committee throughout the year. The framework comprises forty-four performance indicators, which were initially established through the Authority's Business Plan and are used to gauge both the quality of service delivery and the Authority's impact in achieving its objectives. Each indicator is assigned to a lead officer with responsibility for monitoring and reporting performance. The framework includes both strategic "State of the Park" indicators and operational performance measures. Committee reports provide a high-level summary of performance against targets, together with quarterly trend analysis and narrative commentary explaining performance outcomes and any actions being taken in response to areas of underperformance. Our review identified that performance against some indicators was below target; however, the underlying reports clearly identified the causes of underperformance and the actions being taken in response. This demonstrates that the Authority has established arrangements to monitor performance, scrutinise delivery against its objectives, and identify areas requiring management attention.

The Authority also reviews and responds to recommendations arising from both internal and external assurance activity. Evidence reviewed as part of our work demonstrated that recommendations are monitored and acted upon, including improvements implemented following the Authority's migration to a new financial system.

The Leadership Team regularly reviews organisational performance, delivery against strategic priorities and emerging operational challenges. Evidence from meeting minutes demonstrated ongoing challenge and review of performance information, supporting informed decision-making and continuous improvement.

Partnership working

Partnership working forms an important part of the Authority's delivery model, particularly where strategic objectives are dependent upon collaboration with external organisations, funding bodies, and other public sector partners. Through our review of partnership-related reports and governance documentation, we identified arrangements to monitor the Authority's involvement in significant partnerships and assess whether intended objectives are being achieved.

The Authority participates in a range of partnership arrangements covering environmental management, recreation, heritage assets, national policy engagement, and externally funded projects. These include the National Parks Partnership LLP, the South West Water Recreation and Conservation Forum, National Parks England, the Meldon Viaduct Company, and the Dartmoor Dynamic Landscapes programme. Representatives of the Authority participate in these arrangements and receive updates regarding performance, delivery, and outcomes.

Our review identified that partnership activities are reported through established governance arrangements and that Members and officers receive information regarding progress, delivery, and outcomes. This supports oversight of whether partnership objectives continue to align with the Authority's strategic priorities.

Commissioning and procuring services

The Authority maintains a Procurement Strategy and supporting procurement procedures which establish the framework for procuring goods, services and works. These arrangements are periodically reviewed to ensure continued compliance with relevant legislation and good practice.

Evidence reviewed during our work demonstrated that procurement policies and procedures are kept under review and updated where necessary, supporting continued compliance with the Authority's procurement requirements and wider regulatory obligations.

The Authority has arrangements in place to monitor the performance of key service providers and contractors. Through our review, we identified evidence that performance and delivery are considered as part of ongoing contract management arrangements, providing oversight of whether expected outcomes continue to be achieved.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the Authority's arrangements for improving economy, efficiency, and effectiveness.

8. Recommendations

KEY:



Red - Recommendations that refer to issues that have resulted in a significant weakness in the Authority's arrangements.



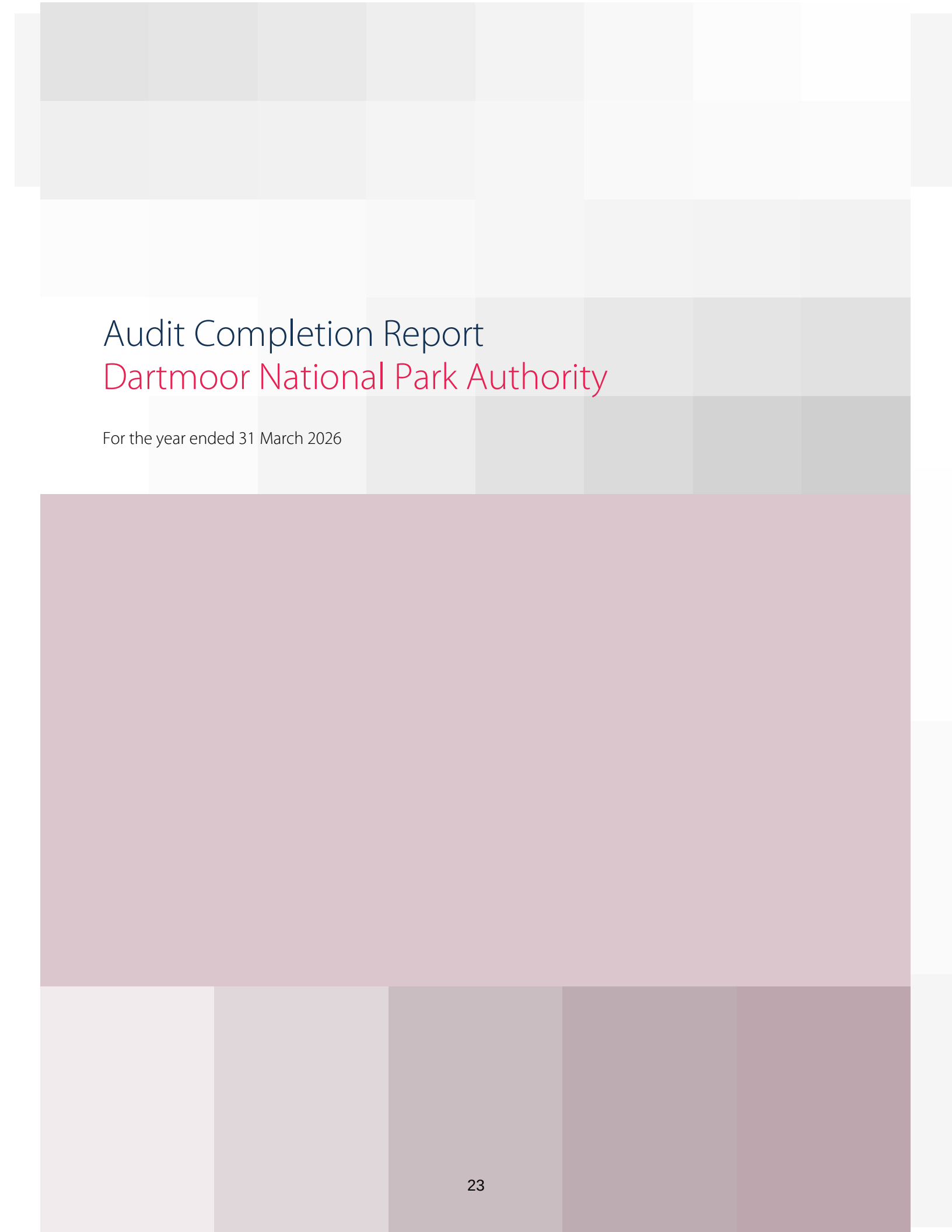
Amber - Recommendations that should improve the arrangements in place at the Authority but are not as a result of identifying a significant weakness.

Current Year Issues

There are no new issues to report.

Prior Year Issues – Resolved

Final Accounts Production – Governance	
<p><u>2024/25 Finding</u> The 30 June 2025 statutory deadline for publication of the 2024/25 draft financial statements was not met.</p> <p>The financial statements were published on 7 July 2025. This was primarily due to delays in relation to the newly adopted IFRS16 requirements around leases.</p>	<p><u>2024/25 Recommendation</u> We would recommend that going forward any new statutory requirements are reviewed early to identify the challenges and requirements to achieve delivery to statutory deadlines.</p> <p><u>2024/25 Management Comment</u> Management acknowledges the delay in meeting the 30 June 2025 statutory deadline for the publication of the 2024/25 draft financial statements. The primary contributing factor was the implementation of the newly adopted IFRS 16 requirements, which introduced a level of complexity not previously encountered in our lease accounting processes.</p> <p>In particular, work on the relevant lease assessments had commenced early; however, four differing steers on the appropriate treatment of the same lease were received during the preparation period. This resulted in significant uncertainty and rework. During the audit process, the auditors expressed difficulty in determining the correct approach, but after discussions, a final and consistent treatment was agreed.</p> <p><u>2025/26 Conclusion</u> The Authority published its unaudited financial statements for public inspection on 29 June 2026, ahead of the statutory deadline of 30 June 2026. No comparable issues arose in relation to the implementation of new accounting requirements. We are therefore satisfied that the prior-year recommendation has been addressed and is now closed. Management should continue to assess forthcoming accounting and reporting changes at an early stage and seek appropriate advice where necessary to support timely and effective implementation.</p>



Audit Completion Report

Dartmoor National Park Authority

For the year ended 31 March 2026

Ref: 110051
Date: 27 October 2026

Audit and Governance Committee
Dartmoor National Park Authority
Parke
Bovey Tracey
Newton Abbot
TQ13 9JQ

Dear Members

Dartmoor National Park Authority ('the Authority') – Audit Completion Report

We are pleased to attach our Audit Completion Report. This report summarises our audit conclusions, highlights the key findings arising from our work and details a number of points that we would like to discuss further with you.

We have initially discussed the contents of our report with management, and we incorporated their comments where relevant.

This report is intended to be solely for the information and use of management and those charged with governance of the Authority. It should not be shared with anyone beyond the Authority without our prior approval.

We would like to take this opportunity to thank the finance team for the co-operation and assistance afforded to us during the course of the audit.

Yours faithfully



Bishop Fleming Audit Limited

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1. Executive summary

Status of audit

The scope of our work is set in accordance with the National Audit Office's Code of Audit Practice (the Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Authority at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Our audit is substantially complete. However, it is subject to the resolution of certain outstanding queries outlined in Section 2. Subject to the satisfactory finalisation of these points, we anticipate issuing an unmodified audit report.

Key audit issues

Within our Audit Plan which was presented to the Audit and Governance Committee in June 2026, we outlined a number of risks that we considered to be of particular significance to the audit. Our plan also detailed our planned approach for addressing each of these risks.

The specific risks highlighted were as follows:

- Management override of controls;
- Valuation of land and buildings;
- Valuation of the pension fund net liability; and
- New finance system.

Our work in respect of these audit risks is complete. We have not identified any material errors or other significant matters arising from this work. Further details are provided in Section 4.

Audit adjustments

During the course of our work, no adjustments were identified affecting the primary financial statements. We identified one unadjusted item relating to the recognition of the Parke lease liability under IFRS 16, which management has concluded is immaterial to the financial statements and has therefore not been adjusted.

We identified several disclosure enhancements and classification amendments, principally relating to related party disclosures, expenditure classifications, lease disclosures and pension fund assets. Management adjusted these matters other than the pension fund asset disclosure identified in Section 6.

Full details of the matters identified are included in Section 6 of this report.

Management letter points and Internal control matters

A number of control points were identified during the course of our work and these are further detailed in Section 7 to this report. Of the matters noted, none are considered to have an important effect on your system of internal control.

Value for Money

We are also required 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 2026. The Code requires us to report on the Authority's 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 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.

Our work has not identified any significant weaknesses; see Section 8 for more details. The results of the Value for Money work are reported separately in our Auditor's Annual Report.

Independence

The FRC Ethical Standard and ISA 260 require us to communicate with you on a timely basis on all significant facts and matters that bear upon our independence and objectivity. The aim of these communications is to ensure full and fair disclosure by us to those charged with governance on matters in which you have an interest.

We are not aware of any relationships that, in our professional judgment, may reasonably be thought to bear on our independence or the objectivity of the audit engagement team.

We confirm that in our professional judgment, Bishop Fleming is independent within the meaning of regulatory and professional requirements and the objectivity of the audit engagement partner and audit staff has not been compromised.

We consider that our independence in this context is a matter that should be reviewed by both you and ourselves. It is therefore important that you consider the facts of which you are aware and come to a view. Should you have any specific matters that you wish to discuss, please contact us.

2. Introduction

Responsibilities of the audited body

The audited body is responsible for the preparation of the financial statements and for making available to us all the information and explanations we consider necessary. Therefore, it is essential that it confirms that our understanding of all matters referred to in this report are appropriate, having regard to its knowledge of the particular circumstances.

We would point out that the matters dealt with in this report came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing our opinion on the financial statements of Dartmoor National Park Authority.

In consequence, our work did not encompass a detailed review of all aspects of the system and controls and cannot be relied upon necessarily to disclose possible frauds or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might reveal.

Materiality

In carrying out our audit work we have considered whether the financial statements are free from 'material misstatement'. Materiality is an expression of the relative significance of a particular matter in context of the financial statements as a whole.

In general, misstatements, including omissions, are considered to be material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The assessment of whether a misstatement is material in the context of the financial statements is a matter of professional judgement and will have regard to both the size and the nature of the misstatement, or a combination of both. It is also affected by our perception of the financial information needs of users of the financial statements.

	Basis of materiality	Amount
Dartmoor National Park Authority	2% of gross expenditure on provision of services	£163,000

The level of materiality is unchanged since our Audit Plan.

Anticipated audit report

Subject to the satisfactory resolution of the outstanding items, and to receiving all outstanding information set out below, we anticipate issuing an unmodified audit report on the financial statements of Dartmoor National Park Authority for the year ended 31 March 2026.

Letter of representation

The draft letter of representation is attached at Appendix A.

Update on our planned approach

Our audit work was carried out in accordance with our Audit Plan in response to the perceived audit risks. No matters were identified which required us to change our approach and no additional risks were identified.

Our audit is substantially complete although we are finalising our procedures in the following areas:

- Finalisation of audit testing in the following areas:
With BF to review:
 - Finalisation of testing of the consistency of the Movement in Reserves Statement
 - Finalisation of our testing of the consistency of the Comprehensive Income and Expenditure Statement and the related disclosure notes
- Final senior review of working papers and the accounts

We will also need to complete the following tasks as part of our usual completion procedures:

- Consideration of any post balance sheet events prior to opinion being issued
- Final review of the financial statements
- Confirmation of the approval of the financial statements by the Authority
- Receipt of the signed management representation letter

Confidentiality

This document is strictly confidential and although it has been made available to those charged with governance to facilitate discussions, it may not be taken as altering our responsibilities to the Authority arising under the Local Audit and Accountability Act 2014 (the Act) and from the Code. The contents of this report should not be disclosed to third parties without our prior written consent.

3. Accounts and audit process

The preparation of the financial statements is a vital process for the management of the Authority and one which should be performed on a timely basis. We met with senior officers as part of our planning work to discuss how we would work together to make the audit process effective.

We discussed key accounting issues early, so they could be considered before the audit commenced.

	2026		2025	
Readiness for audit		<i>Green</i>		<i>Green</i>
Quality of financial statements		<i>Green</i>		<i>Green</i>
Accuracy of financial records		<i>Green</i>		<i>Green</i>
Quality of working papers		<i>Green</i>		<i>Green</i>
Availability of staff		<i>Green</i>		<i>Green</i>

Key (Impact on audit approach)

None or limited impact (Green)	
Some impact (Amber)	
Significant impact (Red)	

We invested significant time at the planning stage of the audit to ensure a smooth and effective audit process. During the year, there was a change in the Authority's key finance leadership, with the Interim Section 151 Officer replacing the former Head of Financial Services. We met with both officers during the handover period to obtain an understanding of ongoing financial reporting matters and to support continuity throughout the audit. We also held early discussions with management regarding our planned audit approach, the implementation of the new Unit4 financial management system in year, and the Authority's assessment of its group accounting arrangements with the charity (Dartmoor Futures) and newly established subsidiary company (Dartmoor National Park Holdings Limited).

As a result of this early engagement and the collaborative approach taken by both the Authority and the audit team, the audit has progressed smoothly. Regular communication with management enabled matters arising during the audit to be addressed promptly and helped maintain progress against the agreed timetable.

We are keen to continually improve the effectiveness and efficiency of the audit process and will therefore hold a post-audit debrief with management to identify any lessons learned and opportunities for further improvement in future years.

Readiness for audit

We were provided with a copy of the draft financial statements in line with the timetable agreed before the start of the audit and as outlined in our Audit Plan. Information requested during the audit was generally provided promptly and to a good standard, enabling the audit to progress efficiently and in accordance with the agreed timetable.

The Authority was well prepared for the audit, with supporting working papers and evidence available when requested. We did not encounter any significant issues in obtaining information or explanations from management, and regular communication throughout the audit helped ensure that matters arising were addressed on a timely basis.

Quality of financial statements

We did not identify any significant omissions from the draft financial statements submitted for audit, and the overall quality of the accounts was good. The financial statements were prepared in accordance with the CIPFA Code and were supported by appropriate working papers and audit evidence.

During the audit, we identified a number of amendments, principally relating to technical disclosures, including additional disclosures required to reflect transactions and balances between the Authority and its group entities. Management responded positively to our findings and amended the financial statements where appropriate.

Accuracy of financial records

The underlying financial records maintained by the Authority were accurate, complete, and generally well organised. Throughout the audit, balances selected for testing were supported by appropriate accounting records and were readily traceable to the supporting documentation provided.

Quality of working papers

The quality of the working papers and supporting evidence provided by the Authority was good. Working papers were generally complete, well organised and clearly linked to the balances and disclosures within the financial statements, enabling our audit procedures to be performed efficiently.

Availability of staff

Key members of the finance team made themselves available throughout the audit and coordinated audit requests effectively. Information and explanations were generally provided within agreed timescales, enabling audit testing to progress efficiently and minimising delays.

We were kept informed of planned absences and annual leave throughout the audit. This enabled requests to be prioritised appropriately and audit work to be phased around staff availability where necessary. Overall, the finance team demonstrated a proactive and collaborative approach which supported the efficient delivery of the audit.

4. Audit risks

Significant risks:

1. Management override of controls	
Significant Risk We are required by auditing standards (ISA 240) to consider fraud and management override of controls to be a significant risk for all audits as no matter how strong a control environment, there is the potential for controls to be overridden or bypassed.	Work done and conclusion To address this risk, we have: <ul style="list-style-type: none">• reviewed the reasonableness of accounting estimates and critical judgements made by management;• tested journals with a material impact on the results for the year; and• considered a sample of other journals with key risk attributes. In testing journals, we used data analytics tools to interrogate the whole population of journals posted in the year and focus on those with key risk factors. We have not identified any material errors from our work carried out.
2. Valuation of land and buildings	
Significant Risk There is a risk over the valuation of land and buildings due to the high degree of estimation uncertainty, and judgements involved in build valuations.	Work done and conclusion To address this risk, we have: <ul style="list-style-type: none">• held early discussions with key officers within the Authority to ascertain how the Code changes required are being implemented and whether proposed actions are in line with the guidance;• documented our understanding of the processes and controls put in place by management, and evaluated the design of the controls;• reviewed the instructions provided to the valuer and the valuer's skills and expertise, in order to determine if we can rely on the management expert;• written to the valuer to confirm the basis on which the valuation was carried out;• confirmed that the basis of valuation for assets valued in year is appropriate based on their usage;• reviewed the appropriateness of assumptions used in the valuation of land and buildings. For assets not formally revalued in the year we assessed the indices used to value these up the year-end date;• reviewed accuracy and completeness of information provided to the valuer, such as floor areas;• tested a sample of revaluations made during the year to ensure that they have been input correctly into the Authority's asset register; and• formed our own expectations regarding the movement in property values and compared this to the valuations reflected in the Authority's financial statements, following up valuation movements that appear unusual.

2. Valuation of land and buildings

The total NBV of land and building assets at 31 March 2026 is £3.9m, a decrease of £0.1m from the prior year (£4.0m at 31 March 2025). While this is a net decrease in value, the main drivers of the decrease were depreciation of £0.6m, of which £0.4m related to the Duchy Hotel which was also disposed of at the end of its lease, and revaluation increase of £0.5m due to the increase in build rates used for the valuation of the Authority's specialised assets.

We have not identified any material errors from our work carried out.

3. Valuation of the pension fund net liability

Significant Risk

There is a risk over the valuation of the pension fund net liability due to the values involved and the high degree of estimation uncertainty, due to the sensitivity of the estimate to changes in key assumptions.

Work done and conclusion

To address this risk, we have:

- documented our understanding of the processes and controls put in place by management, and evaluated the design of the controls;
- reviewed the instructions provided to the actuary and the actuary's skills and expertise, in order to determine if we can rely on the management expert;
- considered the accuracy and completeness of the information provided to the actuary;
- ensured that the disclosures in the financial statements in respect of the pension fund liability are consistent with the actuarial report from the actuary;
- carried out 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; and
- obtained assurances from the auditor of Devon County Pension Fund in respect of the controls around 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, including specific assurances over the triennial valuation.

Our findings showed the assumptions used are consistent with our expectations and those used by other actuaries at 31 March 2026. Before applying the IFRIC 14 asset ceiling, the Local Government Pension Scheme (LGPS) valuation moved from a surplus of £5.8m to a surplus of £4.7m.

The key driver of that change was the increase in the discount rate used by the actuaries in the LGPS, which results in a decrease in the net present value of your share of the scheme liabilities. The discount rate increased from 5.80% to 6.10%.

Key assumptions	2024/25	2025/26
Discount rate	5.80%	6.10%
CPI / pension increase assumption	2.90%	2.90%
Salary increases	3.90%	3.90%

3. Valuation of the pension fund net liability

Under IFRS, additional guidance is provided in IFRIC 14 on the extent to which a defined benefit pension asset should be recognised. The actuary has produced an asset ceiling report that demonstrates that by following the guidance in IFRIC 14 none of this asset should be recognised. The closing net pension fund liability of £0.1m reflects the present value of unfunded obligations.

We received the pension fund assurance letter on 19 October 2026. The pension fund auditor identified an immaterial understatement in the Fund's net assets, the impact of which on the Authority's pension disclosures is set out in Section 6.

We have not identified any material errors from our work carried out.

As part of our planning, we rebutted the risks of fraud in revenue recognition (required under the ISAs) and fraud in expenditure recognition (required under the Financial Reporting Council's Practice Note 10: Audit of Financial Statements and regularity of public sector bodies in the United Kingdom).

Other risks:

4. New finance system

Other risk

The Authority went live with a new finance system at the beginning of the current financial year in April 2025, migrating from FINEST to Unit 4. It is important the balances are migrated between systems completely and accurately.

Work done and conclusion

To address this risk, we have:

- reviewed the Authority's reconciliations performed between the two systems; and
- performed specific tests to ensure the balances migrated across correctly.

We did not identify any issues from our testing performed.

5. Other audit and financial reporting matters

1. Group accounts

During 2025/26, the Authority had interests in two entities. This included Dartmoor Futures, a charitable entity with which the Authority undertook transactions during the year, and Dartmoor National Park Holdings Limited, a subsidiary company established by the Authority during 2025/26. The subsidiary company had not commenced trading activities by year-end and had not entered into any transactions with third parties. The Authority provided grant funding to Dartmoor Futures during the year in support of its charitable objectives.

Management considered whether its interests in these entities required the preparation of consolidated group financial statements in accordance with the CIPFA Code of Practice on Local Authority Accounting. In reaching its conclusion, management assessed the nature of the Authority's relationships with the entities and the materiality of their activities, transactions, and balances to the group financial statements. Management noted that the subsidiary company had not undertaken any trading activity during the year and that the only balances recognised at year end were intra-group balances with Dartmoor Futures. Management therefore concluded that the preparation of consolidated group financial statements would not provide materially different information to users of the financial statements.

The Authority has therefore prepared entity-only financial statements for 2025/26. To provide transparency regarding its interests in these entities, the financial statements include disclosures setting out the nature and purpose of the subsidiary, details of transactions and balances with related parties, including grant funding provided to Dartmoor Futures, and a summary of the principal balances that would be affected on consolidation.

We discussed management's assessment and proposed accounting treatment during the audit. Having considered the limited activity undertaken by the subsidiary company during the year, the transactions with Dartmoor Futures, and the enhanced disclosures included within the financial statements and related parties note, we are satisfied that the basis adopted by management is appropriately disclosed and that users of the financial statements are provided with sufficient information to understand the Authority's relationships, transactions and exposures relating to these entities.

It is important to note that the Authority will need to prepare consolidated group financial statements for 2026/27. We have included a recommendation on this aspect in Section 7.

2. Parke lease liability

During our audit, we revisited the accounting treatment of the Parke lease liability previously reported in 2024/25. Management has continued to apply the same accounting treatment in 2025/26 on the basis that the lease liability remains immaterial to the financial statements.

As at 31 March 2026, the estimated lease liability was approximately £111k (2024/25: £115k). Management has confirmed that it continues to monitor the position and intends to reassess the accounting treatment as part of the next lease renewal and rent review process, currently expected in 2028.

Given the immaterial nature of the balance and the absence of any significant change in the underlying lease arrangements during the year, management has concluded that no adjustment is required to the 2025/26 financial statements. We are satisfied that this position remains reasonable in the context of the Authority's financial statements.

The prior year recommendation remains open in Section 7. It will continue to be monitored until the lease renewal and associated reassessment of the lease liability has been completed.

6. Audit adjustments

In accordance with the requirements of International Standards on Auditing, we must communicate all adjusted and unadjusted items identified during our audit work, other than those which we believe to be clearly insignificant.

Adjusted items

No adjusted misstatements affecting the primary financial statements were identified during the audit.

Misclassifications and adjustments to disclosures

The table below provides details of any misclassification and disclosure changes identified during the audit.

Disclosure change	Audit comment	Adjusted?
Group accounts	The Authority has interests in two group entities, Dartmoor Futures and Dartmoor National Park Holdings Limited. Consolidated group accounts should ideally be prepared to reflect this structure. Instead, on the basis of materiality, additional disclosures have been set out in the related parties' note as set out below. It is agreed that consolidated group accounts will apply in 2026/27.	Partially
Related parties' disclosures	Enhanced the related party disclosures to provide additional information on transactions and balances with Dartmoor Futures and to explain the impact of these arrangements on the Authority's group relationships and potential consolidated balances.	Yes
Officers' remuneration	Corrected the officers' remuneration disclosure to include bonuses and first aid allowances paid during the year and updated the exit package disclosure.	Yes
Expenditure and income analysed by nature	Reclassified expenditure relating to IAS 19 pension adjustments and the employee absences accrual from the 'depreciation, amortisation and impairment' category to 'other service expenses' to improve consistency with the nature of the underlying expenditure.	Yes
Leases	Corrected the lease disclosures by amending the maturity analysis of future lease payments and updating the right-of-use asset note to reclassify depreciation expense from disposals to the appropriate depreciation category.	Yes
Share of pension fund assets	In their assurance letter provided to us on 19 October 2026, the pension fund auditor identified an immaterial understatement of the Fund's net assets. The Authority's share is approximately £109k. This is below materiality and, due to the asset ceiling adjustment, has no impact on the recognised pension position; only the related disclosures are affected.	No

Unadjusted items

The table below provides details of adjustments identified during the 2025/26 audit which have not been made within the final set of financial statements. The Audit and Governance Committee is required to approve management's proposed treatment of all items recorded within the table below. (These are also set out in the Letter of Representation.)

<i>Factual (F), judgemental (J), projected (P)</i>	Comprehensive Income and Expenditure Statement		Balance sheet	
	Dr	Cr	Dr	Cr
	£'000	£'000	£'000	£'000
1) Recognition of Parke lease liability (F)				
- Creditors (lease liability)			111	
- Capital Adjustment Account / Revaluation Reserve				(111)
Total	-	-	111	(111)

Impact of prior year unadjusted misstatements

The table below provides details of adjustments identified during the prior year which had not been made within the final set of 2024/25 financial statements. We do not consider these to impact on the 2025/26 audit.

Detail	Comprehensive Income and Expenditure Statement (£'000)	Balance sheet (£'000)	Reason for not adjusting
Authority's share of understatement of pension fund scheme assets identified by the pension fund auditor.	-	-	✓ The net pension fund liability has been annually revalued as at 31 March 2026 by the scheme actuary.

7. Management letter points and internal control systems

The Authority's management is responsible for the identification, assessment, and monitoring of risk, for developing, operating, and monitoring the systems of internal control and for providing assurance to the Audit and Governance Committee as 'Those Charged with Governance' that it has done so.

In accordance with the terms of our engagement, we have not provided a comprehensive statement of all issues which may exist in the accounting and internal control systems or of all improvements which may be made, but outline below our observations arising from the audit; none of which are considered significant.

KEY:

	<i>Red</i>	Observations refer to issues that are so fundamental to the system of internal control that management should address immediately to minimise the risk of a material misstatement within the financial statements.
	<i>Amber</i>	Observations refer mainly to issues that have an important effect on the system of internal control and, if left uncorrected could potentially lead to a material misstatement within the financial statements.
	<i>Green</i>	Observations refer to issues that would, if corrected, improve internal control in general and engender good practice, but is unlikely to have a material impact on the financial statements.

Current year issues

Group accounts	
 (Amber)	
<p>During the audit, management completed an assessment of the Authority's interests in its subsidiary company and charitable entity to determine whether consolidated group financial statements were required. We identified areas to strengthen the related disclosures in relation to this assessment within the financial statements.</p> <p>Additional disclosures were required to set out the transactions and balances arising during the year, and the basis on which management concluded that the preparation of consolidated group financial statements would not provide materially different information to users of the accounts.</p> <p>As activity within both the subsidiary company and charitable entity is expected to increase in future years, there is an increased risk that transactions, balances, and the significance of the Authority's interests in these entities become more material to the financial statements. It is therefore important that the Authority maintains a robust annual assessment of its group accounting arrangements and keeps the adequacy of related disclosures under review.</p>	<p>Recommendation Management should continue to prepare and retain a comprehensive annual assessment of its interests in group entities and the need for consolidated financial statements. The assessment should clearly document the rationale for the accounting treatment adopted, including consideration of materiality and the impact on users of the financial statements.</p> <p>Given the anticipated increase in activity within the Authority's group entities in 2026/27, management should also review related party and group disclosures annually to ensure they remain complete, transparent, and appropriate as the nature and scale of transactions evolve.</p> <p>Management comment Agreed. Management will continue to undertake and retain a documented annual assessment of the Authority's interests in group entities and the requirement for consolidated financial statements. This assessment will clearly set out the basis for the accounting treatment adopted, including consideration of materiality, the significance of transactions, and the potential impact on users of the financial statements. In light of the anticipated increase in activity within group entities during 2026/27, management will also review related party and group disclosures as part of the year-end accounts process to ensure they remain complete, transparent and appropriate to the scale and nature of the Authority's relationships and transactions.</p>

Prior year issues – Unresolved

Parke lease liability	
2024/25:  (Amber)	2025/26:  (Amber)
<p>2024/25 Finding During our testing of the Authority's adoption of IFRS 16 in 2024/25, we identified that the Authority had not recognised the lease liability for Parke.</p> <p>The unrecognised liability is immaterial (as detailed in Section 6), and the lease is due for a rent review in 2028.</p> <p>2025/26 Update Management have consistently applied the same treatment, determining that the lease liability remains immaterial.</p>	<p>2024/25 Recommendation While immaterial, we recommend that management continue to monitor the lease liability calculation for Parke each year-end prior to the rent review in 2028.</p> <p>2024/25 Management Comment Management sought external technical accounting advice on how to treat the lease liability under the new financial regulation. The advice was to leave until the rent review, as it was immaterial.</p> <p>2025/26 Recommendation Our original recommendation remains.</p> <p>2025/26 Management Comment Agreed. Management will continue to review the Parke lease liability calculation at each year-end and assess whether any changes are required. Consistent with the external technical accounting advice previously obtained, no adjustment is currently considered necessary due to the immaterial impact; however, the position will be monitored annually up to the next rent review in 2028.</p>

Signed employee contract	
2024/25:  (Green)	2025/26:  (Green)
<p>2024/25 Finding During our testing of staff costs, we identified one member of staff who signed an original temporary contract in 2019 but then moved into a permanent role.</p> <p>2025/26 Update During our testing, we identified one individual employed on a seasonal basis for whom a signed employment contract was not retained on file. No other exceptions were identified from our testing. Whilst this does not indicate a wider control deficiency, it demonstrates that there remains a risk that employment terms are not consistently evidenced and retained for all staff.</p>	<p>2024/25 Recommendation We recommend management ensures that updated employment contract is issued.</p> <p>Going forwards for similar situations, we recommend when staff move from temporary to permanent roles, that a check is added to ensure new contracts are promptly issued and signed by all parties. This will help ensure that employment terms are formally agreed and appropriately documented.</p> <p>2024/25 Management Comment Noted.</p> <p>2025/26 Recommendation Our original recommendation remains. Management should ensure that signed contracts of employment are obtained and retained for all employees, including seasonal and temporary staff.</p> <p>2025/26 Management Comment Agreed. Management will reinforce existing recruitment and HR processes to ensure that signed contracts of employment are obtained and retained for all employees, including seasonal and temporary staff. Periodic checks will be undertaken to confirm that employment documentation is complete and appropriately filed, reducing the risk of employment terms not being fully evidenced.</p>

Useful lives of assets	
<p><u>2023/24 Finding</u> In 2023/24, our testing of depreciation identified that certain buildings have been given a shortened useful life, which has in turn then led to a significant increase in the depreciation charge. Management have not made an adjustment for this on the grounds that it is not material to the financial statements.</p> <p><u>2024/25 Update</u> We identified that one asset, Princetown Visitor Centre, which the useful life was not set up correctly in the fixed asset system to match the cessation of the lease, resulting in an overstatement of depreciation.</p>	<p><u>2024/25 Recommendation</u> We recommend in future that management base the useful life of buildings of the assets expected utility to the entity, meaning if an asset is to be used past any pause in contract, the asset should be depreciated to the end of the lease. This treatment is in line with the CIPFA code.</p> <p><u>2024/25 Management Comment</u> The lease breakpoint was considered at the time as an appropriate date to depreciate the asset. The Authority will review and adjust in the 2024/25 Statement of accounts.</p> <p><u>2025/26 Update</u> The Authority has addressed the issues identified in prior years relating to the application of useful economic lives. Our review of depreciation in 2025/26 did not identify any further issues and we are satisfied that the recommendation has been appropriately implemented. We therefore consider this recommendation resolved.</p>

Retention of building plan gross internal area (GIA) data	
<p><u>2023/24 Finding</u> Our testing of the gross internal area (GIA) data used in the building valuations identified that there are minor differences between the data held by the Authority's 'Terrier' database, and the measurements used by the valuer. This produced a £17k expected difference in valuations.</p> <p><u>2024/25 Update</u> The external valuer has worked with the Authority in carrying out the valuation. The valuer has completed their own measurements of the properties valued. The Authority has not reviewed their database to update for the measurements taken by the valuer.</p>	<p><u>2024/25 Recommendation</u> We recommend that management and the valuer work together to be able to store accurate building plan data to support future valuations.</p> <p><u>2024/25 Management Comment</u> As stated, this is an immaterial accounting figure. However, measurements held within our property system will be updated to reflect the measurements used by the valuer.</p> <p><u>2025/26 Update</u> We have completed our valuation testing and agreed the gross internal area data for our sample of assets to the Authority's property records. No exceptions were identified, and we therefore consider this recommendation resolved.</p>

8. Other matters

Other information

We are required to give an opinion on whether the other information published with the audited financial statements (for example, the Narrative Statement and Annual Governance Statement) is materially inconsistent with the financial statement or our knowledge as obtained during the audit.

We have nothing to report in this respect.

Reporting by exception

We are required to report to you by exception the following matters, if:

- the Annual Governance Statement does not comply with “Delivering Good Governance in Local Government: Framework 2016 Edition” published by CIPFA/SOLACE; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; 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 on these matters.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. No such objections have been raised.

Going concern

Our work has not identified a material uncertainty related to going concern. We are satisfied that management’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Value for money arrangements

We are required 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 2026. The Code requires us to report on the Authority’s 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 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 asked management to complete an evidenced self-assessment of the Authority’s arrangements. We then reviewed the evidence provided and carried out follow-up work as appropriate to consider whether there are any significant weaknesses in the Authority’s arrangements for securing economy, efficiency, and effectiveness in its use of resources.

We have not identified any significant weaknesses and the results of the Value for Money work are reported separately in our Auditor’s Annual Report.

Whole of Government accounts work

Alongside our work on the financial statements, we also review and report to the National Audit Office on the Authority's Whole of Government Accounts (WGA) return. The extent of our review, and the nature of our report, is specified by the National Audit Office.

We have not yet completed the limited procedures required in the National Audit Office's group instructions in respect of our work on the Authority's WGA submission. This will be done alongside issuing the audit opinion on the Authority's accounts.

Audit certificate

We will be unable to issue our audit certificate alongside the auditor's opinion on the accounts until we have received confirmation from the NAO that no additional work (beyond submission of the Assurance Statement) will be required in respect of the Whole of Government Accounts exercise.

Audit fees

Our final fee for the 2025/26 audit is set out below:

	2024/25 fee £	Fee proposed at planning stage £	Final fee (subject to approval by PSAA) £
PSAA scale fee	45,853	47,137	47,137
Additional audit procedures to review the implementation of IFRS 16	5,974	-	-
Additional audit procedures in relation to the implementation of the new finance system	-	TBC	1,649
Additional audit procedures in relation to whether group financial statements are required, and the disclosure of such judgements in the financial statements	-	TBC	3,012
Additional audit procedures in relation to the Authority's local government pension scheme surplus position, including consideration of IFRIC 14 requirements *	-	-	3,000
Total (excluding VAT)	51,827	TBC	54,798

** The proposed 2026/27 PSAA scale fee includes a £3,000 adjustment to reflect the additional audit work required in relation to the Authority's Local Government Pension Scheme surplus position, including consideration of IFRIC 14 requirements. This approach is intended to provide greater fee certainty and reduce the need for annual fee variation requests where a pension surplus position is expected to continue.*

We can confirm that we have not undertaken any non-audit work at the Authority during the year.

Appendices

Appendix A – Letter of representation

Bishop Fleming Audit Limited
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
Devon
PL4 0BN

Dear Auditors

Dartmoor National Park Authority

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the Dartmoor National Park Authority (the Authority) financial statements for the year ended 31 March 2026. These enquiries have included inspection of supporting documentation where appropriate, and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1. General

We have fulfilled our responsibilities for the preparation of the Authority's financial statements in accordance with International Financial Reporting Standards and the CIPFA/ LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (the Code) and applicable law and for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the Authority have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your audit of the Authority. We have provided you with unrestricted access to all appropriate persons within the Authority, and with all other records and related information requested, including minutes of all Authority and Committee meetings.

The financial statements are free of material misstatements, including omissions.

The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

2. Internal control and fraud

We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the Authority involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the Authority's financial statements communicated by current or former employees, analysts, regulators, or others.

3. Assets and liabilities

The Authority has satisfactory title to all assets and there are no liens or encumbrances on the Authority's assets, except for those that are disclosed in the notes to the financial statements.

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include PPE property valuations and pension liability.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4. Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

5. Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

6. Laws and regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

We confirm that all correspondence with our Regulators has been made available to you.

7. Related parties

Related party relationships and transactions comply with the Authority's financial regulations, relevant requirements of the Code and have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with regulatory, legislative, and accounting standards requirements.

8. Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

9. Going concern

We believe that the Authority's financial statements should be prepared on a going concern basis on the grounds that the financial reporting framework applicable to local government bodies means that the anticipated continued provision of entity's services in the public sector is normally sufficient evidence of going concern. We have not identified any material uncertainties related to going concern.

10. Annual Governance Statement

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

11. Narrative Report

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

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

We have taken all the appropriate steps in order to make ourselves aware of any relevant audit/ other information and to establish that you are aware of that information.

Yours faithfully

Signed on behalf of the Audit and Governance Committee of Dartmoor National Park Authority

Date:

Appendix 1 – Misstatement

Unadjusted items

<i>Factual (F), judgemental (J), projected (P)</i>	Comprehensive Income and Expenditure Statement		Balance sheet	
	Dr	Cr	Dr	Cr
	£'000	£'000	£'000	£'000
1) Recognition of Parke lease liability (F)				
- Creditors (lease liability)			111	
- Capital Adjustment Account / Revaluation Reserve				(111)
Total	-	-	111	(111)

Misclassifications and adjustments to disclosures

The table below provides details of any misclassification and disclosure changes identified during the audit.

Disclosure change	Audit comment	Adjusted?
Group Accounts	The Authority has interests in two group entities, Dartmoor Futures and Dartmoor National Park Holdings Limited. Consolidated group accounts should ideally be prepared to reflect this structure. Instead, on the basis of materiality, additional disclosures have been set out in the related parties' note as set out below. It is agreed that consolidated group accounts will apply in 2026/27.	Partially
Share of pension fund assets	In their assurance letter provided to us on 19 October 2026, the pension fund auditor identified an immaterial understatement of the Fund's net assets. The Authority's share is approximately £109k. This is below materiality and, due to the asset ceiling adjustment, has no impact on the recognised pension position; only the related disclosures are affected.	No

Appendix B – Required communications with the Audit and Governance Committee

Under the auditing standards, there are certain communications that we must provide to the Audit and Governance Committee as those charged with governance. These include:

Required communication	Where addressed
Our responsibilities in relation to the financial statement audit and those of management and those charged with governance.	Audit Plan
The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks.	Audit Plan
With respect to misstatements: <ul style="list-style-type: none"> • uncorrected misstatements and their effect on our audit opinion; • the effect of uncorrected misstatements related to prior periods; • a request that any uncorrected misstatement is corrected; and • in writing, corrected misstatements that are significant. 	Audit Completion Report
With respect to fraud communications: <ul style="list-style-type: none"> • enquiries of those charged with governance to determine whether they have a knowledge of any actual, suspected, or alleged fraud affecting the entity; • any fraud that we have identified or information we have obtained that indicates that fraud may exist; and • a discussion of any other matters related to fraud. 	Audit Completion Report Discussions at audit and governance committees
Significant matters arising during the audit in connection with the entity's related parties.	Audit Completion Report
Significant findings from the audit including: <ul style="list-style-type: none"> • our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates, and financial statement disclosures; • significant difficulties, if any, encountered during the audit; • significant matters, if any, arising from the audit that were discussed with management; • written representations that we are seeking; • expected modifications to the audit report; and • other matters significant to the oversight of the financial reporting process or otherwise identified during the audit that we believe will be relevant to the Committee when fulfilling their responsibilities. 	Audit Completion Report
Significant deficiencies in internal controls identified during the audit.	Audit Completion Report
Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.	Audit Completion Report
Audit findings regarding non-compliance with laws and regulations	Audit Completion Report Discussions at audit and governance committees
Significant matters in relation to going concern.	Audit Completion Report
Indication of whether all requested explanations and documents were provided by the entity.	Audit Completion Report
Confirmation of independence and objectivity of the firm and engagement team members.	Audit Plan Audit Completion Report

This document is confidential to: Dartmoor National Park Authority

Bishop Fleming Audit Limited
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
Devon
PL4 0BN

Dear Sirs

Dartmoor National Park Authority

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the Dartmoor National Park Authority (the Authority) financial statements for the year ended 31 March 2026. These enquiries have included inspection of supporting documentation where appropriate, and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1. General

We have fulfilled our responsibilities for the preparation of the Authority's financial statements in accordance with International Financial Reporting Standards and the CIPFA/ LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (the Code) and applicable law and for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the Authority have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your audit of the Authority. We have provided you with unrestricted access to all appropriate persons within the Authority, and with all other records and related information requested, including minutes of all Authority and Committee meetings.

The financial statements are free of material misstatements, including omissions.

The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

2. Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the Authority involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the Authority's financial statements communicated by current or former employees, analysts, regulators or others.

3. Assets and liabilities

The Authority has satisfactory title to all assets and there are no liens or encumbrances on the Authority's assets, except for those that are disclosed in the notes to the financial statements.

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include PPE property valuations and pension liability.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4. Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

5. Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

6. Laws and regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

We confirm that all correspondence with our Regulators has been made available to you.

7. Related parties

Related party relationships and transactions comply with the Authority's financial regulations, relevant requirements of the Code and have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with regulatory, legislative and accounting standards requirements.

8. Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

9. Going concern

We believe that the Authority's financial statements should be prepared on a going concern basis on the grounds that the financial reporting framework applicable to local government bodies means that the anticipated continued provision of entity's services in the public sector is normally sufficient evidence of going concern. We have not identified any material uncertainties related to going concern.

10. Annual Governance Statement

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

11. Narrative Report

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

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

We have taken all the appropriate steps in order to make ourselves aware of any relevant audit/ other information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the Audit and Governance Committee of Dartmoor National Park Authority

Date:

Appendix 1 – Misstatement

Unadjusted items

<i>Factual (F), judgemental (J), projected (P)</i>	Comprehensive Income and Expenditure Statement		Balance sheet	
	Dr	Cr	Dr	Cr
	£'000	£'000	£'000	£'000
1) Recognition of Parke lease liability (F) - Creditors (lease liability)			111	

- Capital Adjustment Account / Revaluation Reserve				(111)
Total	-	-	111	(111)

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The table below provides details of any misclassification and disclosure changes identified during the audit.

Disclosure change	Audit comment	Adjusted?
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Share of pension fund assets	In their assurance letter provided to us on 19 October 2026, the pension fund auditor identified an immaterial understatement of the Fund's net assets. The Authority's share is approximately £109k. This is below materiality and, due to the asset ceiling adjustment, has no impact on the recognised pension position; only the related disclosures are affected.	No



NPA/26/010

Dartmoor National Park Authority
Audit and Governance Committee

6 November 2026

Financial Management 1 April to 30 September 2026 and Forecast of Financial Outturn 2026/27

Report of the Chief Finance Officer & S151

Recommendation: **That Members note the content of the report.**

1 Monitoring and Management of Revenue Budgets (April to September 2026)

- 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.

2 Forecast Outturn Position as at the 30 September 2026

- 2.1 As reported at Q1 in June, funding for 2026/27 has been granted as follows:

NPG Revenue Grant	£3,532,028	Included in Base Budget
NPG Capital Grant	£1,453,837	Included in Base Budget
Additional one off Revenue Grant	£1,720,000	Added Q1
Bio Net Gain (BNG) Mitigation Grant	£29,100	Added Q1
Land Use Management Group (LUMG) Grant	£300,740	Added Q1
Access for all Capital Grant	£122,858	Move to Capital Prog
Total awarded to the Authority	£7,158,563	

- 2.2 As at the end of September 2026 actual revenue expenditure totalled £3,198,784 achieving around 47% spend against budget. This expenditure will be funded by £2,587,191 in Core revenue grants, and the remaining £611,593 from other grant income. Wherever possible all unrestricted grants, contributions and other income will be transferred to reserves for future use. More detail can be seen at Appendix 1.
- 2.3 Income from sales, fees and charges has been received of £531,349 against an original budget of £850,582, achieving 62% against budget. This excludes grants, contributions and other project related income.

3 Reserves

- 3.1 The updated Reserves forecast is shown at Appendix 2.
- 3.2 Table 1 below shows an increase in the forecast call on the Annual Revenue Outturn reserve of £62,413 based on revised estimates of spend and income, across all services.

Table 1 Forecast Call on Annual Revenue Outturn reserve, against March 2026 estimate

	Estimate Mar-26	Estimate Mar-26	Forecast As at Jun-26	Forecast As at Sep-26
	Call on Reserves £	After *Capitalisation £	Call on / (Transfer to) Reserves £	Call on / (Transfer to) Reserves £
2026-27	528,290	234,452	(1,775,136)	(1,712,723)
2027-28	825,623	521,099	878,489	878,489
2028-29	1,001,893	698,991	1,069,248	1,069,248
	2,355,806	1,454,542	172,601	235,014

**Dependent on continued DEFRA capital grant award*

- 3.3 There remains separate calls to and from specific reserves for qualifying projects as set out in Appendix 2.
- 3.4 The intention is to still proceed with capitalisation wherever qualifying expenditure occurs, and provided DEFRA continues to award Capital grant funding in future years.

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/26/003). 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.
- 4.3 The following table shows the outturn position for the previous four financial years, the current position and a forecast outturn for 2026/27. Forecast is less than budget

due to lower interest rates and the receipt of DEFRA funding much later in the financial year than planned. This impacts our ability to invest higher values, longer, for a higher return.

2023/24 Outturn	2024/25 Outturn	2025/26 Outturn	2026/27 Interest Due Q2	2026/27 *Forecast
£105,296	£116,684	£91,408	£64,097	£95,000

* Budget £131,000

5 Capital Programme

- 5.1 The Authority's current capital programme was approved at Authority on 4th September 2026, three weeks before the end of this reporting period. Work is underway to procure services and commence capital spend on those projects, and a fuller report on the progress and details of that spending will be returned to the Authority in February 2027.

6 Conclusions

- 6.1 Appendix 1 shows an overspend of £222,033 only due to the variance on the Dartmoor Dynamic Landscape and Land Use Management Group projects where they are externally funded or additional funding has been secured, but this has not been added to the revenue budget.
- 6.2 Once these are taken into account the forecast is a breakeven position. It is important to note that there may be further fluctuations between now and the end of the year which could cause the projected outturn figure to change.
- 6.3 Members will receive the month 9 revenue and capital budget management report 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 variation are likely to occur, before that time. Action to fundamentally realign the budget is not recommended as at the end of Q2, September 2026.

7 Sustainability and Equality Impact

- 7.1 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.

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Background Papers – Referenced

NPA/26/003 2026/27 Net Revenue Budget, Medium Term Financial Plan & Capital Budget
 NPA/26/003: Treasury Management Investment Strategy 2026/27
 NPA/26/019: 2026/27 Capital Strategy & Capital Programme 2026/27 to 2028/29

Attachments: Appendix 1 – Q2 (Month 6) position as at end of September 2026/27
 Appendix 2 – Reserves – brought forward and forecast movements

2026 11 06 ET - Financial Management 1 April to 30 September 2026 and Forecast of Financial Outturn 2026/27

Dartmoor National Park Authority Budget Monitoring Summary - 2026/27 Q2 September

Functional Strategy							
	Original Budget	Virements In Year	Revised Budget	Actual Spend	Expenditure Budget Remaining	Exp / (Inc) Forecast	Variance Over/(Under)
	2026/27	2026/27	2026/27	Month 6	2026/27	2026/27	Forecast
	£	£	£	£	£	£	£
Biodiversity	132,007	0	132,007	65,176	(66,831)	134,670	2,663
Dartmoor Hill Farm Project	63,931	16,480	80,411	75,455	(4,956)	91,620	11,209
Farming in Protected Landscapes	912,987	(606,718)	306,269	17,145	(289,124)	306,411	142
Headwaters Project	295,252	0	295,252	49,346	(245,906)	203,689	(91,563)
Land Management	36,739	9,761	46,500	35,825	(10,675)	62,303	15,803
Landscape Recovery	91,402	22,684	114,086	95,978	(18,107)	173,842	59,756
Peatlands Project	151,030	29,795	180,825	98,122	(82,703)	196,245	15,420
Woodlands	62,890	0	62,890	23,759	(39,131)	57,836	(5,054)
Natural Environment (excl LUMG & DDLP)	1,746,238	(527,998)	1,218,240	460,807	(757,432)	1,226,616	8,376
Dartmoor Dynamic Landscape Partnership Project	251,773	(26,241)	225,532	160,250	(65,282)	320,501	94,969
Land Use Management Group	300,740	0	300,740	119,210	(181,530)	439,510	138,770
Natural Environment (Inc LUMG & DDLP)	2,298,751	(554,239)	1,744,512	740,268	(1,004,244)	1,986,626	242,114
Archaeology	157,504	0	157,504	71,622	(85,882)	149,211	(8,293)
Built Environment	52,818	(52,818)	0	26,851	26,851	26	26
Higher Uppacott	12,048	0	12,048	3,331	(8,717)	6,662	(5,386)
Cultural Heritage	222,370	(52,818)	169,552	101,804	(67,748)	155,900	(13,652)
Access	401,277	(122,858)	278,419	106,118	(172,301)	234,892	(43,527)
Public Rights of Way (Capital works)	228,094	0	228,094	87,759	(140,335)	175,517	(52,577)
Sustainable Transport & Tourism	2,500	0	2,500	320	(2,180)	2,820	320
Visitor Management	240,488	(21,293)	219,195	105,474	(113,721)	214,994	(4,201)
Recreation Management, Traffic & Transport	872,359	(144,151)	728,208	299,671	(428,537)	628,223	(99,985)
Communications	198,308	0	198,308	98,321	(99,987)	214,029	15,721
Education	192,100	0	192,100	100,557	(91,543)	202,317	10,217
Retail	101,458	0	101,458	77,896	(23,562)	106,176	4,718
Visitor Centres	192,685	0	192,685	106,913	(85,772)	227,718	35,033
Education, Information & Communication	684,551	0	684,551	383,688	(300,863)	750,240	65,689
Rangers	466,154	0	466,154	288,593	(177,561)	573,575	107,421
Conservation Works Service	142,341	22,684	165,025	70,868	(94,157)	175,635	10,610
Rangers, Estates & Volunteers	608,495	22,684	631,179	359,461	(271,718)	749,210	118,032
Development Management	764,919	75,502	840,421	373,338	(467,083)	840,083	(338)
Forward Planning & Community	230,212	0	230,212	101,600	(128,612)	208,644	(21,568)
Corporate and Democratic Core	484,478	(13,583)	470,895	184,985	(285,910)	417,073	(53,822)
Administration and Finance	195,269	42,130	237,399	107,681	(129,718)	227,748	(9,650)
Central Operating Costs	162,400	0	162,400	115,544	(46,856)	162,539	139
Human Resources	273,651	78,000	351,651	194,593	(157,058)	341,782	(9,869)
Information Technology	255,278	0	255,278	149,914	(105,364)	260,318	5,040
Legal & Democratic Services	75,000	0	75,000	26,844	(48,156)	75,000	0
Office Accommodation (Parke)	117,330	0	117,330	59,491	(57,839)	117,330	0
Office Accommodation (Princetown)	0	0	0	(98)	(98)	(98)	(98)
Corporate Services	1,078,928	120,130	1,199,058	653,968	(545,090)	1,184,620	(14,438)
Project Unallocated Budget	75,000	0	75,000	0	(75,000)	75,000	0
Capital Budget	1,453,837	1,213,878	2,667,715	0	(2,667,715)	2,667,715	0
Total Net Expenditure	8,773,900	667,402	9,441,302	3,198,784	(6,242,519)	9,663,335	222,033

Funded By:	£	£	£	£	£	£	£
National Park Grant - Revenue	(3,532,028)	(1,720,000)	(5,252,028)	(2,587,191)	2,664,837	(5,252,028)	0
Ringfenced Revenue Grants	0	(329,840)	(329,840)	0	329,840	(329,840)	0
Earmarked Reserves (Planned use)	(528,290)	450,290	(78,000)	0	78,000	(78,000)	0
General Reserves (Planned use)	0	0	0	0	0	0	0
Fees & Charges	(566,914)	0	(566,914)	(319,754)	247,160	(577,695)	(10,781)
Sales	(151,000)	0	(151,000)	(138,241)	12,759	(151,453)	(453)
Other Income & Contributions	(132,668)	0	(132,668)	(37,360)	95,308	(154,640)	(21,972)
Grants Received	(2,409,163)	729,576	(1,679,587)	(611,593)	1,067,994	(1,846,589)	(167,002)
Transfer TO reserves (set aside for future use)	0	1,416,450	1,416,450	495,355	(921,095)	1,397,866	(18,584)
General Reserve (UnPlanned use)	0	0	0	0	0	(3,239)	(3,239)
National Park Grant - Capital	(1,453,837)	0	(1,453,837)	0	1,453,837	(1,453,837)	0
Other Capital Grants	0	(1,213,878)	(1,213,878)	0	1,213,878	(1,213,878)	0
Total	(8,773,900)	(667,402)	(9,441,302)	(3,198,784)	6,242,518	(9,663,334)	(222,032)
Check net nil	0	(0)	(0)	(0)	(0)	(0)	(0)

GENERAL FUND RESERVE BALANCES

Appendix 2 to Report No. NPA/26/01

GENERAL FUND RESERVE BALANCES	2026/27 Opening Balance	2026/27 Budgeted Use (In) / OUT (approved 060326) £	2026/27 Updated (In) / OUT As per outturn/BP £	2026/27 Revised Budget (In) / OUT £	2026/27 Forecast Outturn (In) / OUT £	2026/27 Total Movements £	2026/27 Closing Balance £	2027/28 Forecast Movements £	2028/29 Forecast Movements £	2028/29 Forecast Closing Balance £	Notes
Ringfenced External Grants & Contributions with Restrictions											
Hill Farm Project (Princes Countryside Fund)	(114,791)		47,931			47,931	(66,860)			(66,860)	Cash balances are carried forward at each year end as allocated to expenditure
Communities Fund Grant (from District Councils)	(47,783)					0	(47,783)	47,783	47,784	47,784	Staffing Costs - Project Officer
Beacon Park affordable housing historic S106	(102,200)					0	(102,200)		102,200	0	To be used for affordable housing within the next 4 years
Active Travel - DfT	(0)					0	(0)			(0)	Utilised as planned 2025/26
DCLG - Neighbourhood Planning Grant	(10,000)					0	(10,000)			(10,000)	Community planning referendums
DCLG - Unringfenced Grants	(84,940)					0	(84,940)			(84,940)	Carried forward at each year end, to be allocated as expenditure occurs
Donate for Dartmoor Balances (public donations)	(68,756)					0	(68,756)			(68,756)	Carried forward at each year end, to be allocated as expenditure occurs
Cave Shrimp S106	(3,000)					0	(3,000)			(3,000)	Carried forward at each year end, to be allocated as expenditure occurs
Moor Medieval book sales	(3,027)					0	(3,027)			(3,027)	Carried forward at each year end, to be allocated as expenditure occurs
Defence infrastructure - River Tavey bridge feasibility	(5,000)					0	(5,000)			(5,000)	Carried forward at each year end, to be allocated as expenditure occurs
Legacy Income	(80,000)					0	(80,000)			(80,000)	Legacy income received
Dartmoor Preservation Association - Engagement Ranger	(50,000)				50,000	50,000	0			0	DPA funded engagement ranger, planned use 2026/27
Land Use Management Group	(74,722)				74,722	74,722	0			0	LUMG underspend carried forward - expected to fully utilise in 2026/27
Budget Management Fund - Provisions (risk based)											
Employees	(28,348)					0	(28,348)			(28,348)	Risk based - called on if required
Costs and Awards: Appeals/Public Enquiries/Litigation	(320,000)					0	(320,000)			(320,000)	Risk based - called on if required
Loss of Income and Inflation	(34,500)					0	(34,500)			(34,500)	Risk based - called on if required
Invest to Save and / or Generate Projects	(33,733)					0	(33,733)			(33,733)	Risk based - called on if required
Climate Change /Emergency Declaration	(26,915)					0	(26,915)			(26,915)	Risk based - called on if required
Annual Revenue Outturn	(1,165,680)	234,452	86,556	(2,151,692)	117,961	(1,712,723)	(2,878,403)	878,486	1,069,248	(930,669)	Forecast updated after use of Reserves revisited for Q2
Capital Expenditure Fund						0	0				
Vehicles - Replacement & Unplanned Maintenance	(50,000)					0	(50,000)			(50,000)	Risk based - called on if required
Property - Repairs & Maintenance	(143,197)					0	(143,197)			(143,197)	Risk based - called on if required
						0	0				
Known Commitments						0	0				
National Park Management Plan	(7,495)					0	(7,495)			(7,495)	Carried forward at each year end, to be allocated as expenditure occurs
Conservation Volunteers - DNPA Commitment	(5,000)					0	(5,000)			(5,000)	Carried forward at each year end, to be allocated as expenditure occurs
Local Plan	(20,000)		(136,500)			(136,500)	(156,500)	(87,500)	(36,000)	(280,000)	Updated as per 2026/27 Business Plan
						0	0				
Match Funding Reserve						0	0				
Cash Flow management of external funding bids	(100,000)					0	(100,000)			(100,000)	Set aside in case of forwarding requirement
Archaeological Excavation on Dartmoor	(90,000)					0	(90,000)			(90,000)	NPA/24/23
South West Peatland Partnership	(125,000)					0	(125,000)			(125,000)	NPA/21/020
Dartmoor Trust digitising DNPA photographic archive	(20,000)					0	(20,000)			(20,000)	Carried forward at each year end, to be allocated as expenditure occurs
						0	0				
Total Earmarked Reserves	(2,814,088)	234,452	(2,013)	(2,151,692)	242,683	(1,676,570)	(4,490,658)	838,769	1,183,232	(2,468,657)	
General Reserve (unallocated emergency reserve)	(500,000)	0	0	0	0	0	(500,000)			(500,000)	Emergency resilience reserve - requires Authority approval for any emergency use
Total General Fund Balance	(3,314,088)	234,452	(2,013)	(2,151,692)	242,683	(1,676,570)	(4,990,658)	838,769	1,183,232	(2,968,657)	
Capital Receipts Unapplied	(52,711)	0	0	0	0	0	(52,711)	0	0	(52,711)	Historic Ranger vehicle sales
Capital Grants Unapplied	(903,049)	0	(1,453,837)	2,356,886	0	903,049	0	0	0	0	Planned DNPH Ltd Loan Drawdown 26/27 - assume £1.4 annually and spent in year
Total Capital Reserves Balance	(955,760)	0	(1,453,837)	2,356,886	0	903,049	(52,711)	0	0	(52,711)	
Total DNPA Reserves BALANCE	(4,269,848)	234,452	(1,455,850)	205,194	242,683	(773,521)	(5,043,369)	838,769	1,183,232	(3,021,368)	
Dartmoor Dynamic Landscape Partnership	(84,899)		20,100			20,100	(64,799)	24,850	30,000	(9,949)	NPA/24/032 - use of Match Funding for Cashflow purposes 25/26



NPA/26/011

Dartmoor National Park Authority Audit & Governance Committee

6 November 2026

Business Plan Monitoring 2026/27

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 2026/27 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 2026/27.
- 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 2026/27 is attached in 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 on a daily basis.

2 Performance against Key Actions

- 2.1 The Business Plan 2026/27 identifies 31 key actions relating to the following priorities for the Authority:
 - 1. Better for Nature
 - 2. Better for Cultural Heritage
 - 3. Better for Farming and Forestry
 - 4. Better for People
 - 5. Better for Communities and Business
 - 6. 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 range from specific short-term projects to longer term strategic goals, each requiring various levels of officer and Member input and commitment.
- 2.3 Progress made against the 31 key actions is summarised below:

Progress	No.	%
On target / completed	20	65
Delayed / behind schedule	7	23
Unlikely to complete / will not be completed	4	12

- 2.4 Members are invited to analyse the Business Plan monitoring spreadsheet and question or seek assurances regarding the delivery of the 2026/27 Business Plan.

3 Equality and Sustainability Impact

- 3.1 The Authority seeks to treat all people equally, honestly and fairly in any of its business activities, 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 good progress against most of the key actions in the Business Plan 2026/27 during the first half of the year.
- 5.2 The Leadership Team continues to monitor and identify issues that may have an impact upon delivery of the Business Plan; and provide additional support and resource to enable staff to manage workloads effectively.

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Attachments: Appendix 1 – Business Plan Monitor 2026/27

2026110 NW Business Plan Monitoring 2026/27

Business Plan Monitor 2026-27

Action No.	Key Actions in 2026/27 to help deliver our ambition	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 and Climate										
Ambition: Networks of healthy habitats that are home to many different plants, insects and animals create a more resilient natural environment, at a landscape-scale, connected within and across the boundary of the National Park. Some areas feel wilder as nature is enhanced and allowed to take its course. Dartmoor’s peatlands, soils and woodlands will store significantly more carbon. Responding to climate change will be embedded in our way of life.										
1	Completion of 250ha. of peatland restoration by March 2027 through engagement with South West Peatland Partnership. Secure continued funding for peatland restoration beyond March 2027.	KA	Milestone: Restoration Plans created and shared with stakeholders ahead of 26-27 restoration season.		Milestone: Preparation for restoration season and site delivery. Begin delivery of Pinswell and Black Hill West peatland projects. Support SWPP with funding effort for 27-28.		Milestone: Delivery of restoration at agreed sites. Financial planning in place for 2027.		Milestone: Complete restoration for year and confirm sites and funding for 27-28.	
			Actual progress: Draft restoration plans complete and distributed for consultation. Peatland Restoration plans completed and in consultation - Pinswell (60Ha) and Black Hill West (104Ha) (Tavy Catchment). Planning underway for South Moor called Ryders Mire (14ha) (Avon Catchment). Projects in planing, including Tavy Hole (46 Ha) in the Tavy Catchment, Little Gnats Head (14Ha) and Shell Top (50Ha) in the Plym Catchment, Brim Brook (58Ha) in both the West and East Okement Catchments and Black A Ven Brook (44Ha) in the East Okement Catchment. Headwaters Manager in post.	G	Actual progress: Peatland delivery on track at Pinswell and Black Hill West - delivering 164 Ha of peatland under restoration when complete. Partnership on track to achieve 250Ha by end of March 2027. Headwaters Assistant newly appointed and settling well.	G	Actual progress:		Actual progress:	
2	Complete mapping of apportioned Protected Landscapes Targets and Outcomes Framework targets and opportunities for 30x30 for Dartmoor in conjunction with Dartmoor Land Use Management Group, Landscape Recovery Programmes and other initiatives.	RD	Milestone: Compile opportunity mapping with partners. Share 30x30 opportunities.		Milestone: Compile opportunity mapping with partners. Share 30x30 opportunities.		Milestone: Mapping to be cognisant of Partnership Plan Outcomes and Targets - working with Dartmoor Land Use Management Group.		Milestone: Partners to be signed up to mapping and targets alongside the adoption of the Partnership Plan for Dartmoor.	
			Actual progress: Working with Dartmoor Land Use Management Group and submitted Landscape Recovery schemes from East Dartmoor and Central Dartmoor and other partners to ensure that data and associated mapping undertaken for Protected Landscapes Target and Outcomes and Targets is agreed and consistent.	G	Actual progress: The work in Q2 is aligned with the previous quarter with ongoing discussions across all relevant stakeholders.	A	Actual progress:		Actual progress:	
3	Dartmoor Headwaters programme - use of natural flood management measures within key catchments that reduce the risk of flooding, improve hydrological systems and deliver other public benefits in a way that supports local communities and the ‘circular economy’. Delivery of natural flood management projects across eight catchments.	KA	Milestone: Secure EA funding to deliver Headwaters project until 2033. Resolve outstanding issues and agree and sign Collaboration Agreement. Recruit Manager role.		Milestone: Recruit project team. Sign Collaboration Agreement and begin strategic catchment planning process. Agree and progress existing priority projects including Parke and Hall Farm.		Milestone: New team induction and training. Work with EA on long term planning and continue delivery of key projects.		Milestone: Conclude recruitment and training of new staff. Finalise strategic catchment plans and set workplan for 27-28.	
			Actual progress: Headwaters Collaboration Agreement drafted late and distributed for consultation. Most issues resolved with ongoing concerns around funding and EA resourcing. Headwaters manager recruited.	A	Actual progress: Collaborative Agreement approved by DNPA and sent to EA. 4 Natual Flood Management (NFM) officers offered positions and have accepted. Priority areas for each Headwaters catchment identified for pipeline of works. Delivery progressing for Bend in the Bovey (Parke Estate) and Hall Farm.	G	Actual progress:		Actual progress:	

Action No.	Key Actions in 2026/27 to help deliver our ambition	Lead Officer	Quarter 1 (April, May, June)		Quarter 2 (July, August, September)		Quarter 3 (October, November, December)		Quarter 4 (January, February, March)	
4	Submit the Walkham Landscape Recovery (WVLR) project for assessment; support Central Dartmoor and East Dartmoor Landscape Recovery projects through assessment and (subject to approval) into delivery; and scope other opportunities for further funding (including potential new Landscape Recovery projects).	ER	Milestone: DNPA teams available to support assurance for East Dartmoor LR; Central Dartmoor LR submitted in May; Ensure the full Walkham Valley LR project team is in place by recruiting a project officer, and secure core contracts to ensure submission by end of September.		Milestone: Finalise the six Walkham Valley Landscape Recovery plans and complete all remaining work required for submission to Defra at the end of September.		Milestone: Complete Defra completeness checks with input required from DNPA teams, progress into assurance and negotiation, and prepare to establish a Single Legal Entity if Walkham Valley LR proceeds as a separate SLE from DNPA.		Milestone: Progress through final assurance steps and ready the project for implementation, dependent on Defra’s timelines for completing the assurance phase.	
			Actual progress: Walkham Valley LR project officer was successfully recruited and started in May, DNPA staff continued providing in-kind support for LR plan development, the majority of core contracts were awarded and mobilised to deliver plans by the September deadline, including contracts for the Blended Finance Plan & Business Model (awarded to Great Yellow), SLE development (awarded to Muckle) and Stakeholder Engagement Plan (awarded to Tamsin Mosse).	G	Actual progress: An amendment request has been submitted to extend the Defra submission deadline to 20 November 2026 to allow completion of the blended finance plan. Substantial progress has been made across all deliverables, including finalisation of the draft Land Management Plan proposals and substantial progress on the blended finance plan, Monitoring and Evaluation, Stakeholder Engagement Plans and Stakeholder Access Plans.	A	Actual progress:		Actual progress:	
5	Identify and continue to support key species through targeted partnership programmes, for example, the Curlew Recovery project and re-introduction of Pine Martens.	CG	Milestone: Develop initiatives through WVLR to support key species.		Milestone: Finalise initiatives through WVLR to support key species. Continue engagement with wildcat initiative.		Milestone: Support Duchy with new curlew project and develop plan for future seasons.		Milestone: Explore opportunities to run comprehensive waxcap project within WLR through implementation.	
			Actual progress: Working with Butterfly Conservation to reintroduce marsh fritillary to valley and embed appropriate management. Continued support to curlew and pine marten projects.	G	Actual progress: Explored opportunities for curlew reinforcement and feasibility of red squirrel. Finalising measures for salmonids on main river and tributaries.	G	Actual progress:		Actual progress:	
Better for Cultural Heritage										
Ambition: Dartmoor’s cultural heritage and historic environment is protected, well managed and in good condition. The significance of the historic environment will be understood by both those living and working on Dartmoor and by visitors. Dartmoor’s rich historic environment will be actively researched and celebrated.										
6	Promotion and celebration of the work and finds at Cut Hill – in line with celebrating 75 years of Dartmoor National Park’s designation.	LB	Milestone: Commence Palaeobotanical charcoal analyses and C14 dating programme. Liaise with Duchy of Cornwall and The Box regarding curation of the excavation archive.		Milestone: Complete palaeobotanical analyses, charcoal analyses and submit additional C14 dating samples.		Milestone: Complete geological assessment and assess dating evidence when complete to understand if further paleoenvironmental or geological work is worthwhile.		Milestone: Develop plan for publication.	
			Actual progress: Palaeobotanical analyses of the log coffin contents are now underway and due to be completed in August 2026. University of Copenhagen have completed some analyses and presented at a major European conference. Challenges with communications from The Box have resulted in delays for the destination of the log coffin.	G	Actual progress: Palaeobotanical analyses are now complete and the final report is awaited. The material is being despatched for analysis of charcoal. This will allow identification of samples suitable for additional C14 dating. Some dates have already been obtained but, due to errors with the laboratory equipment these are being redone. Conservation of the log coffin is almost complete and The Box is interested in taking it for display - discussions are underway.	G	Actual progress:		Actual progress:	
7	Work with partners to reduce number of at-risk monuments on Dartmoor, in line with Target 10 of the Protected Landscapes Targets and Outcomes Framework - “Decrease the number of nationally designated heritage assets at risk in Protected Landscapes”	AC	Milestone: Target Scheduled Monuments on Holne for clearance.		Milestone: Target Scheduled Monuments for clearance.		Milestone: Undertake vegetation clearance at four sites, including Spitchwick Common.		Milestone: Undertake vegetation clearance and erosion repairs at five sites. Confirm how many scheduled monuments have been removed as heritage assets at risk. Confirm plans for 2027-28.	
			Actual progress: Holne Moor. Partial vegetation clearance works.	G	Actual progress: Vegetation clearance works progressing at Houndtor Down (SM1016255) and initiated at Nattor Down (SM 1008711).	G	Actual progress:		Actual progress:	
8	Deliver one community archaeological dig, at least six volunteer-based events and identify, audit and list the number of projects that DNPA archaeologist’s support	AC/LB	Milestone: Commence planning for test pitting with volunteers at Stourtown Farm. Support PhD student with fieldwork and use of volunteers. Agree participation of DNPA volunteers in ACE Archaeologies annual excavation at Moistown for skill building and test pitting undertaken with ACE at Challacombe.		Milestone: Undertake Stourtown Farm fieldwork. Support PhD student with further fieldwork including volunteers. Develop stream work assessment programme with volunteers as part of DDL.		Milestone: Coordinate Dartmoor’s Dynamic Landscapes fieldwork for Harnessing the Flow.		Milestone: Deliver Harnessing the Flow - report back to National Lottery on progress to date.	
			Actual Progress: Stourtown Farm permissions in place and volunteers engaged. PhD student field work with volunteers complete. DNPA volunteers signed up to work with ACE at Moistown.	G	Actual Progress: Test pitting day undertaken at Burrator reservoir with Plymouth Archaeology Society. Volunteer dig undertaken at Stourtown in September.	G	Actual progress:		Actual progress:	

Action No.	Key Actions in 2026/27 to help deliver our ambition	Lead Officer	Quarter 1 (April, May, June)		Quarter 2 (July, August, September)		Quarter 3 (October, November, December)		Quarter 4 (January, February, March)	
Better for Farming and Forestry										
Ambition: Farming and forestry systems that sustain a resilient and thriving natural environment, store and sequester carbon, produce healthy food, high quality fibre and other products, are economically viable and deliver a wide range of public goods.										
9	Deliver the ‘Healthy Livestock’ project and ensure learning is disseminated and embedded in Landscape Recovery projects on Dartmoor.	DA	Milestone: Provide advice to CD and ED to help embed HL framework in both LRs. Complete phase 1 of Uptick project.		Milestone: Develop innovative solutions to livestock and grazing issues within WLR and embed framework in September submission. Start discussion around phase 2 of Uptick and explore funding opportunities.		Milestone: Develop Uptick phase 2 and secure funding. Discuss HL next steps with LRs if assurance is complete.		Milestone: Prep and begin Uptick 2 if secured.	
			Actual progress: Supported both LRs with HL approach and both now submitted development deliverables. Phase 1 of Uptick project completed and well received.	G	Actual progress: Discussions held regarding development of Uptick and proposal submitted under Walkham LR for comprehensive tick/disease initiative in addition to healthy livestock drive.	G	Actual progress:		Actual progress:	
10	Deliver the Farming in Protected Landscape Programme on Dartmoor.	JWr	Milestone: Complete recruitment to establish Team Structure for the next three years. To map calendar of events to promote the FiPL programme on Dartmoor. By early Q2 to have allocated £150k of approved projects (20% of annual allocation).		Milestone: To have reached £420k of approved project value (cumulatively 55% of annual allocation). Deliver at least one event that supports first time applicants. Deliver regular communications that demonstrate the value of the FiPL programme. Host a 5 years of FiPL celebration event.		Milestone: To have achieved a cumulative total of £650k (85%) approved project value (out of £760k total). Revise plans in response to announcements from Spending Review related to FiPL. Communicate with all FiPL grantees to advise on future of programme and gauge confidence to deliver their projects on time.		Milestone: To reach 100% Dartmoor grant allocation early in the quarter, with projects realistically able to complete by end March 2026. Maintain direct communication with grantees to assess project delivery confidence, reallocate unspent funds where required.	
			Actual progress: The team has now been fully established with contracts running until March 2029. Four outreach events have been confirmed for the calendar year 2026 including attendance at Widecombe, Chagford and Okehampton show. £94,318 (12%) of our total fund has been allocated to date. The team have £367k of project funding under development with a significant proportion of this to be determined at the LAP meeting scheduled for 05/08/2026).	A	Actual progress: The team has allocated over £370k of funding which represents 48% of the budget. Members of the team have attended 4 engagement events this quarter including Chagford, Widecombe and Okehampton shows. A communications programme is being finalise for digital media. Enquiry numbers are down on last year with less demand linked to financial and time pressures presented by the climatic conditions of the summer as well as the blue tongue virus outbreak. The team will be engaging with DNPA Officers and partners to identify projects eligible for delivery through FiPL. At this stage the current rate of allocation will mean the Park Authority may be highlighting a potential underspend to Defra.	A	Actual progress:		Actual progress:	
11	Assist farmers with the transition to the new Environmental Land Management schemes and seek to ensure that these schemes are relevant to Dartmoor and build on practical experience.	CG	Milestone: Support farmers with mid and high tier ELMs applications and work through Defra, NP and DLUMG groups to influence improvements in ELMs design.		Milestone: Provided training, awareness raising and support around ELMs requirements.		Milestone: Continue to provide support around entry to new schemes with focus on PA2s. Explore opportunities to assist directly with PA2 completions.		Milestone: Assist with transition to new scheme or rollover.	
			Actual progress: .Development of surveying App to inform future SFI options. Assisted farmers with higher tier applications and engaged with Defra groups around future initiatives such as collaboration fund.	G	Actual progress: Workshops held on PA2 feasibility study process, new Sustainable Farming Incentive offer and higher tier requirements. Provided additional resource through website, newsletter etc.	G	Actual progress:		Actual progress:	
12	In line with the Partnership Plan and the Protected Landscapes Target and Outcomes Framework, reinvigorate the woodland group and ensure accurate mapping of all woodland and woodland opportunities across Dartmoor.	CG	Milestone: No target.		Milestone: No target.		Milestone: Establish new woodland advisory group and provide secretariat.		Milestone: Task group to establish principles and resources for mapping existing woodland and how to represent opportunities.	
			Actual progress: The work involved with this will take place from Q3 as the partnership plan review completes.	G	Actual progress: The work involved with this will take place from Q3 as the partnership plan review completes.	G	Actual progress:		Actual progress:	

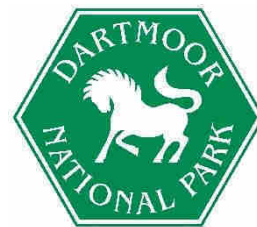
Action No.	Key Actions in 2026/27 to help deliver our ambition	Lead Officer	Quarter 1 (April, May, June)		Quarter 2 (July, August, September)		Quarter 3 (October, November, December)		Quarter 4 (January, February, March)	
Better for People										
Ambition: Dartmoor provides a warm welcome to people from all backgrounds: enriching people’s lives and connecting them with this special place. Transformative experiences will inspire people to care for the National Park. All users will be responsible: caring for the place, respecting other users and local communities.										
13	Develop and implement a Visitor Management Plan for 2026 season and deliver the ‘Dartmoor National Park Marshals’ programme.	SL	Milestone: Identify key partners and develop the rota for the 2026 Dartmoor Marshal program. Procure the Marshal provision, undertake training and commence delivery. Recruit, train and commence delivery of Engagement Volunteers. Review the fire signage and messaging. Identify the need for and install more totem posts and erect seasonal messaging upon them.		Milestone: Dartmoor Marshal scheme delivered. Engagement Volunteering scheme delivered.		Milestone: Review of summer season with Dartmoor Rural Crime Initiative partners. Agree key themes for 2027 summer season.		Milestone: Planning undertaken for 2027 season - comms and engagement plan. Funding in place for Dartmoor Marshals.	
			Actual progress: Dartmoor Marshal program procured, training given and service level provision commenced 23 May. Fire signage reviewed and signs ordered. Engagement Volunteers active. More totem posts installed and seasonal signage erected.	G	Actual progress: Dartmoor Marshal scheme delivered with 979 patrolling hours achieved over 55 evenings. Marshals addressed over 380 Byelaw issues. Engagement Volunteering season now complete with many summer weekends covered. Fire risk management has been a key area of work with no significant fires occurring on Dartmoor. Updated ranger code launched at the end of July.	G	Actual progress: .		Actual progress:	
14	Undertake a visitor survey through our visitor centres – building on data from 2025.	CE	Milestone: Confirm visitor survey questions and build survey form.		Milestone: Issue briefing note to Visitor Centres and launch visitor survey mid-August.		Milestone: Close visitor survey and analyse data, comparing to past survey data.		Milestone: Publish survey data as appropriate.	
			Actual progress: In progress, waiting on guidance from LT on time frames, if different from 2025.	R	Actual progress: Visitor Survey will not be undertaken in 26/27; superseded by Partnership Plan action for 2027.	R	WILL NOT BE COMPLETED - SUPERSEDED BY PARTNERSHIP PLAN ACTION FOR 2027		R	
15	Manage 730 kilometres of public rights of way and 38,500 ha of access land on Dartmoor with a focus on a net reduction of ‘outstanding maintenance issues’ by 10 per cent per annum.	SL	Milestone: Complete the Random path surveys to ascertain the Easy to Use percentage. A focus on infrastructure replacement before vegetation management starts in July. Complete Unit 4 Requisitions for contracted vegetation cutting on PRoW. Continue surveys of both PRoW and CRoW act infrastructure.		Milestone: Complete all strategic vegetation clearance. Seek additional funds from Devon County Council.		Milestone: Address key unresolved maintenance issues. Highlight capital works and prepare for delivery in quarter four.		Milestone: Delivery of at least two key capital infrastructure programmes. Confirm erosion plan and necessary capital works needed to address in 2027-28	
			Actual Progress: All Random Path Surveys completed in May. Currently 348 unresolved issues on the PRoW network a reduction from 540 this time last year. 119 issues resolved this quarter.	G	Actual progress: Vegetation cleared from strategic routes. 199 PRoW issues resolved this quarter with 38 new ones reported. Currently 323 unresolved issues on network. An additional £50,000 of capital funding secured from Devon County Council for bridge and stepping stone upgrades. Network is 96.7% easy to use.	G	Actual progress:		Actual progress:	
16	Implement an Active Travel Plan for Dartmoor with a range of costed schemes for improving connectivity for local communities and visitors.	AW	Milestone: Secure phase 2 capability funding to develop at least one scheme with detailed design and feasibility completed by September 2027. Engage relevant contractors and consultants to support delivery of Phase 2 of NP Capability Funding.		Milestone: Engage consultants and partners (WSP and Devon County Council) to support delivery of two priority schemes. Amend existing commission scope from phase 1 funding and commence scheme design.		Milestone: Commence design works for at least one scheme		Milestone: Year end report for Active Travel England completed and outlined plans for remainder of programme.	
			Actual progress: Funding secured - £200k. Support Officer appointed with a dedicated time of two days per week. Consultants engaged and contract development underway.	G	Actual progress: Partnership meetings have been held and scoping has been determined and is in the process of being finalised with imminent commencement of design works.	G	Actual progress:		Actual progress:	
17	Re-commence the review of the National Park Byelaws	RD	Milestone: Identify programme and necessary resources to deliver review of the National Park byelaws		Milestone: Determine scope of a visitor journey plan and identify resource needs for delivery.		Milestone: Project brief complete with timelines, cost and resources. To deliver a programme of activity and interventions that addresses anti-social behaviour on Dartmoor		Milestone: Recruitment complete to deliver programme highlighted in Q3	
			Actual progress: Discussion with NPO, staff and legal as to next steps.	A	Actual progress: Initial scoping has been discussed with further development needed to clearly define the programme of activity required.	A	Actual progress:		Actual progress:	

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Better for Communities and Business						
Ambition: People of all ages can enjoy living and working in low carbon, flourishing communities that are connected physically and digitally. Dartmoor's communities are thriving and engaged in caring for the National Park.						
18	Develop the Authority's use of volunteers across all key service areas.	NW	Milestone: Leadership Team (LT) to determine strategic direction and identify key service areas where volunteers can support delivery of National Park purposes. Project Team to continue exploring options to introduce volunteer roles at our Visitor Centres.	Milestone: Advertise for new post of Volunteer Coordinator. Consider any changes to posts that support volunteers if/when we appoint a Volunteer Coordinator. Finalise draft proposal for the introduction of volunteer roles at our Visitor Centres and share with Information Advisers/UNISON.	Milestone: Discuss proposal to introduce volunteer roles to Visitor Centres at end of season meeting and consider feedback. Finalise JD/PS for new Volunteer Coordinator. Clarify/communicate any changes to existing posts. Advertise and appoint Volunteer Coordinator. Draft work programme and arrange effective induction and onboarding. Hold Annual Meeting with Voluntary Wardens and other volunteers that support the Ranger Service (2 December 2026).	Milestone: Subject to appointment of Volunteer Coordinator, establish priorities and work programme for 2027. Support delivery of key actions identified in 26/27 Business Plan.
			Actual progress: Discussed at LT strategic meeting (June 26) and agreed to develop new Volunteer Coordinator post (during Q2) in consultation with key staff, managers and volunteers. Project Manager completed draft Visitor Centre volunteer proposal (30/06) for consideration by the Project Team.	Actual progress: JD/PS drafted for new Volunteer Coordinator post following internal consultation with staff/volunteers. Proposal to introduce volunteers to support Visitor Centres/operations presented to LT. LT to review/confirm next steps. Celebrated volunteers contribution across UK National Parks in Sept 26 (joint video). Annual Meeting for Voluntary Wardens being arranged in Q3. NB. Project Manager attended Volunteer Managers Conference (Cairngorms) - 7-9 October 2026	Actual progress:	Actual progress:
19	Support, through our role as the local planning authority, the delivery of affordable homes for local people and create and protect key infrastructure and community facilities.	DK	Milestone: Monitor planning applications efficiently to support the delivery of affordable housing and secure infrastructure and community facilities through the planning process.	Milestone: Identify monitoring actions that could be undertaken to ensure processes are in place to maintain existing Affordable Housing and community facilities.	Milestone: monitor the implementation of planning permissions to support the delivery of affordable homes and the provision of agreed infrastructure and community facilities.	Milestone: Prepare strategy for annual or biannual monitoring ready to commence for 27/28.
			Actual progress: There are a number of applications that are ongoing but none of these have been determined. This has in part been due the cases being complex, capacity issues and focusing on the delivery of the new planning IT system. There is a review of how we can support the team moving forward to improve delivery of applications.	Actual progress: The approach to monitoring has been agreed with the enforcement team. Work is now underway to set up processes in the new development management system to record and monitor housing permissions with occupancy restrictions. A detailed plan on how this will be implemented is still to be finalised.	Actual progress:	Actual progress:
20	Develop, in partnership with key stakeholders a Dartmoor Food Strategy and associated action plan.	TS	Milestone: Understand the relationship between the FiPL supported proposal and Flourishing Uplands works.	Action 20 will no longer be delivered by DNPA in 2026/27. Other organisations will lead development of the Strategy and Action Plan, supported by DNPA as appropriate.		
			Actual progress: Work on pause until outcome of Defra's Flourishing Uplands programme is better known and understood as this is also considering a food strategy encompassing a local food and drink procurement framework; piloting of novel food production on Dartmoor and development of a Dartmoor food and drink brand.			

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Be an Excellent Organisation						
Ambition: A motivated, well-resourced organisation working effectively and efficiently to deliver key services and, with partners, to deliver National Park purposes and the vision in the Dartmoor Partnership Plan.						
21	Working with the Partnership Board, conclude the review of the Dartmoor Partnership Plan and establish a robust monitoring strategy to track and evaluate progress throughout the lifetime of the plan.	DK	Milestone: Prepare the draft Dartmoor Partnership Plan, incorporating feedback from the Partnership Plan Board and key stakeholders, and produce an updated Vision for Dartmoor.	Milestone: Complete target setting and undertake public consultation on the draft Dartmoor Partnership Plan and review consultation responses.	Milestone: Finalise the Dartmoor Partnership Plan following consultation, including any amendments arising from feedback, and complete document design and publication preparations.	Milestone: Secure endorsement and adoption of the Dartmoor Partnership Plan and develop and agree a monitoring and evaluation framework to track progress against the Plan's objectives throughout its lifetime.
			Actual progress: Work has continued preparing the draft Dartmoor Partnership Plan, including refining the second draft of outcomes and targets in response to feedback from the Partnership Plan Board and key stakeholders. A series of workshops has also been held with DNPA officers to develop and refine SMART targets and ensure they are evidence-based, measurable and deliverable. The review remains on track for adoption in Q4. Alongside this, an updated Vision for Dartmoor has been agreed by the Partnership Plan Board. A new Vision document and supporting leaflets have been produced, and the Vision has been published on the Your Dartmoor website to support wider awareness and engagement.	Actual progress: Target setting for the Partnership Plan has been completed, including the development of SMART targets where this is possible and appropriate. The draft Outcomes and Targets have been prepared for public consultation and have been agreed by the Partnership Plan Board on 14 September 2026. Subject to Members' approval at the Authority meeting on 2 October 2026, public consultation is planned to commence on 12 October 2026 (Q3).	Actual progress:	Actual progress:
22	Deliver a capital investment programme aimed at income generation.	ET / ALL	Milestone: Agree a draft capital project list with LT.	Milestone: LT to complete one page business case for each capital project, with named project lead, outline / estimated costs, purpose, outcome and timeline. ET to pull this together into a paper for approval alongside the capital strategy so that projects can commence. To include prioritisation (agree with LT).	Milestone: Projects and programmes underway with Project Delivery Manager recruited.	Milestone: FOR ALL Capital Budget Holders: Capital Projects complete by 31st March 2027
			Actual progress: completed a draft project list with LT prior to building the complete capital programme. Agreed next steps for ET to pull together into a draft paper for Capital Group approval, alongside a draft Capital Strategy.	Actual progress: Capital Programme developed with Strategy and approved by Authority on 4 September 2026.	Actual progress:	Actual progress:
23	Implement key actions for the Authority's Climate Action Plan with the aim of reducing our carbon footprint	DK	Milestone: Review progress against the Climate Action Plan and commence data collection and analysis to support the calculation of the Authority's 2025/26 emissions footprint.	Milestone: Complete the Authority's annual greenhouse gas emissions calculation across all emission scopes, produce an annual emissions report, and submit required emissions data to Defra.	Milestone: Commence delivery of priority Climate Action Plan actions, establish a staff 'Green Team' to promote climate awareness and engagement, and investigate opportunities for Carbon Literacy training across the Authority.	Milestone: Identify further opportunities to reduce emissions and embed climate considerations within organisational decision-making, policies, and operational activities.
			Actual progress: Progress against this objective has been limited due to capacity constraints, with officer time prioritised towards the review and preparation of the Dartmoor Partnership Plan. As a result, work to review progress against the Climate Action Plan and commence data collection and analysis for the Authority's 2025/26 emissions footprint has not yet begun. This work will be progressed once capacity becomes available.	Actual progress: Progress against this objective has been limited due to capacity constraints, with officer time prioritised towards the review and preparation of the Dartmoor Partnership Plan. As a result, work to calculate and report the Authority's 2025/26 emissions footprint has not yet begun. This work will be progressed once capacity becomes available.	Actual progress:	Actual progress:
24	Oversee delivery of Dartmoor's Dynamic Landscapes ensuring key actions are complete and projects are on time and spend.	JS	Milestone: 100% of DDL projects in delivery as planned. Establish a suitable Monitoring & Evaluation Framework for the programme. Deliver first Rivers & Moorland Festival in Ivybridge. Governance processes running as planned, including twice-yearly Partnership meeting.	Milestone: By end of Q2 have submitted at least two grant applications aligned with >£100k DDL activity that could be counted as match funding if successful. 100% of DDL projects in delivery as planned. Reviewed DDL Communications Plan.	Milestone: 100% of DDL projects in delivery as planned. Okehampton stakeholders engaged with planning 2nd Rivers & Moorland Festival for 2028.	Milestone: By end of Q4 have submitted a further grant application aligned with >£50k DDL activity that could be counted as match funding if successful. Governance processes running as planned, including second of twice-yearly Partnership meetings.
			Actual progress: 87% projects in delivery (two behind schedule). M&E framework prepared but procurement to run next quarter. First Festival successfully delivered. Governance and partnership communications running as planned.	Actual progress: 87% projects in delivery (two are still behind). Procurement for M&E consultant underway and Partners developing a range of monitoring outputs. ~£50k additional funding secured and further applications will be made next Qtr. Communications plan reviewed and developed with draft completed by mid-October. Programme team at 66% capacity, governance and partnership communications running as planned.	Actual progress:	Actual progress:

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25	Complete integrated management plans for the common land owned by the National Park Authority.	RD	Milestone: Work with partners to outline plans for each common owned by DNPA.	Milestone: Share with partners and stakeholders the proposed plans for each common owned by DNPA. Identify finance and capacity required to deliver the plans.	Milestone: To be developed subject to quarters 1 and 2 and outcome of PA2 and Landscape recovery submissions.	Milestone: To be developed subject to quarters 1 and 2 and outcome of PA2 and Landscape recovery submissions.
			Actual progress: Haytor management plan will be dictated by outcome of the assurance stage of the East Dartmoor Landscape Recovery submission; Holne and Buckfastleigh have both had PA2s (monitoring contract in association with Natural England) submitted which will inform the next iteration of the agri-environment scheme for these commons; Plasterdown is within the Walkham Valley LR and will have a plan submitted by the end of September.	Actual progress: EDLR completing assurance checks before entering negotiation stage. PA2 contracts still being assessed by the RPA. DNPA working with commoners and other land owners on a principles map and consultation for the PA2 work. WVLR submission extended to mid-November so no further work on Plasterdown to date.	Actual progress:	Actual progress:
26	Commence work on a new Local Plan to ensure that planning policy continues to respond effectively to the needs and emerging issues of the National Park.	LP	Milestone: Preparing for plan preparation through a time table to deliver a new local plan and communication plan and seek adoption from Authority the timetable and communication Plan.	Milestone: Undertake scoping consultation and commence preparation of self-assessment (Gateway 1) before the end of October.	Milestone: Publish our self-assessment gateway 1 and commence preparation of evidence base including call for sites.	Milestone: continued evidence gathering, commence work to draft vision outcomes and spatial strategies to inform the strategic foundation of the Local Plan.
			Actual progress: timetable and communications plan drafted, reported to Authority in May and published our notice of intention of plan making at the end of June.	Actual progress: Scoping consultation completed and responses are being collated and analysed. Analysis to inform the engagement strategy has been completed. Gateway 1 self-assessment has been drafted ready for consideration by LT in October.	Actual progress:	Actual progress:
27	Improve and enhance the Authority's website and develop our social media platforms.	CE	Milestone: Development phase of website project. Audit existing content and commission photographer to capture new images.	Milestone: Development into Testing phase of website project. Communications plan in place to launch the new website.	Milestone: New website launches.	Milestone: Post launch website monitoring and issue resolution.
			Actual progress: Website project still keeping to agreed timeframe, content audit in progress. Withdrawn from posting on X but page is still live. Reduced 'filler content' on social media which has seen a drop in engagement figures.	Actual progress: Content being uploaded to the new website CMS. Training on the new site has started with the testing phase scheduled for the beginning of Q3. Currently anticipate that the launch of the new website will happen in December.	Actual progress:	Actual progress:
28	Work with Dartmoor Futures to deliver the Energy Independence and Two Moors Way projects and support the charity in its role to help raise funding to deliver the Dartmoor Partnership Plan.	TS	Milestone: Appointment of project staff and completion of scoping work.	Milestone: Two Moors Way and energy projects initiated and delivery commencing. Future Partnership Plan financing model to be explored.	Milestone:	Milestone:
			Actual progress: Progress delayed by need to appoint Chief Operating Officer for Dartmoor Futures and agree new Board structures.	Actual progress: Project Officer appointed for Two Moors Way and secondment agreement in place. Energy Independence - 10 site surveys completed and loan offers issued. No offers taken up thus far but interest from two surveyed sites. Delivery / operational model being adapted as a result. Recruitment underway for project manager. Funding model discussions underway with key partner and initial external meetings completed	Actual progress:	Actual progress:
29	Deliver programme of events and promotion to highlight and celebrate 75 years of Dartmoor National Park.	RD	Milestone: Programme of events and opportunities created by working party.	Milestone: Delivery of summer events, promotion of prize raffle and retail. Attend and promote 75th anniversary event in the Peak District.	Milestone: Delivery of Designation Day celebration on 30 October 2026. Final push of events, retail and raffle in advance of 30 October.	Milestone: Review of 75th programme and delivery of activities supported by monies raised by the raffle.
			Actual progress: Working party created programme of events (ranger guided walks, YouTube talks and partner events), promotion of 75th (social media posts #throwbackThursday, press releases), retail opportunities (in house, Dartmoor Brewery, jam Contemporary - 75th commemorative print), launch and promotion of raffle draw in association with Dartmoor Futures, with associated 75 prizes from local businesses.	Actual progress: Sales of prize draw tickets slower than anticipated but increased by related social media posts and also sales at outreach events such as Ashburton Food and Drink Festival. 75th print also presented to HRH Prince William. Increased prizes offered by local businesses and programme finalised for designation day. Chair and CEO attended event in Peak District with associated launch of a paper.	Actual progress:	Actual progress:

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30	Complete the implementation of a replacement IT Planning system and process review across the Development and Planning Policy Team	DK	Milestone: Mapping data from existing system to ensure data is transferred in an orderly manner. Cleansing existing data within the system.		Milestone: Commence configuration of new system, import data and testing new processes and procedures, provide training for the wider team.		Milestone: Go live with the new system by the 1 December, complete training and support the team.		Milestone: resolve teething issues, make any final changes to procedure and complete project.	
			Actual progress: Issues has been identified with cleansing data in current system, although discussions have been taking place with new provider to cleanse data further on transfer from existing to new system. Mapping have been provided, although subject to further changes, this was a significant piece of work and will ensure that the import to the new system runs smoothly. Work has also begun to rationalise our data and only import information that is necessary. A process of updating/modernising our language and information.	G	Actual progress: Good progress has been made on configuring the new system. Templates have been updated and added, processes are being outlined and testing is about to commence on the planning module. Work has begun on transferring the enforcement data which has identified some challenges. The team are being shown the system to start familiarising themselves and more detailed training will start shortly.	G	Actual progress:		Actual progress:	
31	Develop a programme to encourage the involvement of more young people in the work of the Authority (Partnership Plan, governance and practical management)	AB/KS	Milestone: Understand how young people contribute to the work and decision making across other authorities and organisations and explore how we can provide meaningful engagement for young people in our governance.		Milestone: Report to LT and establish pathway for developing youth engagement in governance and decision making for Dartmoor.		Milestone: Exploration of youth engagement with the Partnership Plan and recruitment to the Moorscapes (DDL funded) panel		Milestone: Paper to Authority on the involvement of more young people in the work of the Authority	
			Actual progress: Fact finding through NP Learning and Engagement network. Convention of Shallowford Youth Board and Devon Youth Council with workshop delivery to identify how young people's engagement can lead to visible change and the skills required by youth board members and the opportunities and support they need. Working with National Parks across UK to develop a funded project to share skills, knowledge and expertise to provide a consistent approach to Youth Voice across the National Park family.	G	Actual progress: Discussed a Partnership Plan Youth Board approach and acknowledged the pros and cons. Decided to progress with this approach considering how we ensure collaboration not just consultation and participation not just presence.	G	Actual progress:		Actual progress:	



NPA/26/012

Dartmoor National Park Authority Audit & Governance Committee

6 November 2026

Performance Indicators 2026/27

Report of the Head of Organisational Development

Recommendations: **That Members:**

- (i) **note the content of the report;**
- (ii) **analyse the performance for 2026/27 to date and consider any action which may be taken to maintain and/or improve performance or to address under performance.**

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 2026/27 and provides an opportunity to discuss, query and challenge performance against each indicator.

2 Performance Indicators

- 2.1 The agreed performance indicators for 2026/27 and proposed targets were presented to this committee on 5 June 2026 [[NPA/AG/26/008](#)].
- 2.2 Leadership Team review the Authority's performance against the targets on a quarterly basis.
- 2.3 The performance indicator framework comprises a set of 43 indicators which relate to data sets that we use to gauge the 'quality of the service' we provide and/or potential impact. They comprise some that are set nationally by Government (e.g. speed of planning decision); some that have been agreed collectively by the English National Park Authorities (NPAs) so that we can benchmark performance; and some are agreed locally (i.e. by Dartmoor National Park Authority).
- 2.4 Members are advised that collection of English National Park Authorities 'family' performance indicators was paused after 2024/25. This followed the establishment of the 'Joint Information Group' to review the sharing of data between the ten English NPAs and DEFRA/Natural England. The aim of this work is to work towards standardised approaches and be more efficient in our management of performance data, including establishing an updated suite of 'family' performance indicators.

- 2.5 The governance arrangements for the Dartmoor Partnership Plan (National Park Management Plan) include the reporting arrangements for 'state of the park' indicators. These indicators are related to the Ambitions in the Partnership Plan, and many are outcome based. These are reported separately to the Authority.

3 Performance for the first half of the business year 2026/27

- 3.1 Appendix 1 provides the performance indicators in three sections – Spatial Planning, Conservation & Communities and Corporate Services – providing a short description and the target for 2026/27.
- 3.2 Performance for the year to date is shown in the column headed 'Quarter 2'. Our performance for the preceding two years (Outturn 2024/25 & Outturn 2025/26) is provided for comparison purposes.

4 Observations

4.1 Spatial Planning

Overall, the Spatial Planning team has continued to work extremely hard throughout the year while managing significant additional pressures. These have included implementation of the new IT system, staff vacancies, work to change processes and give greater focus to the pre-application service, and officers being diverted from day-to-day tasks. The Development Management vacancy has now been filled, which should help strengthen capacity as the year progresses. However, vacancies remain in our Building Conservation Officer role, however, we have secured additional temporary capacity to assist the team with the current workload.

Performance was strong across the core decision-making indicators. In Q2, 100% of major applications were determined within 13 weeks (1 of 1), 93% of minor applications within 8 weeks (27 of 29), and 86% of other applications within 8 weeks (39 of 45); all exceeded their respective targets. Registration performance also remained above target at 82% (79 of 96). Appeal performance continues to be particularly strong, with no appeals allowed in Q2 (0 of 3). This provides positive evidence of sound and robust decision-making by the team, although the 38 appeals (relating to a single enforcement case) received during the quarter added materially to workload pressures.

There are, however, clear areas where improvement is needed. Only 25% of minor and householder pre-applications were concluded within 42 days (7 of 28), against the 70% target. The increased focus on improving the pre-application service and revised working practices should support better performance, but these changes are being implemented alongside the other pressures noted above. The changes being introduced will require changes to the performance indicators with work commencing on this shortly. There were no major pre-applications concluded in the quarter, so no meaningful performance assessment can be made for that indicator.

The indicator for validating applications within five working days also requires review. Q2 performance was 27% (26 of 96), against a 70% target. Changes to the validation process have added necessary time to ensure applications contain the information required for proper assessment. In addition, limitations in the current IT system mean it is not possible to distinguish accurately between time spent by

officers validating an application and time spent awaiting further information from the applicant. The present indicator therefore does not provide a sufficiently reliable measure of the team's controllable performance. This will be reviewed towards the end of the reporting year.

Enforcement workload remains high, with 183 live cases at the end of Q2 compared with the target of 150. However, 58 cases were closed against 57 received during the quarter, indicating that the team broadly kept pace with incoming work.

Affordable housing delivery remains disappointing, with only one unit approved in Q2 against the annual target of 30. Applications expected to be issued shortly should improve this position in the quarters to come.

In summary, Q2 demonstrates strong application determination, registration and appeal outcomes despite exceptional operational pressures. Priority should now be given to embedding the new systems and processes, improving pre-application turnaround, reviewing the validation indicators so that it measures performance fairly, reducing the enforcement caseload, and converting the forthcoming affordable housing decisions into improved delivery.

4.2 **Conservation & Communities**

Quarter two has been one that has been characterised by the weather and the response to it. In particular the ranger service has been working alongside the Dartmoor Marshals, partners and engagement volunteers to both assist and educate those who are enjoying their time on Dartmoor to ensure they were aware of, in particular, the hazards of barbecues and open fires. An updated Ranger Code was launched at the end of July, with multi-agency support, highlighting key areas where people can 'Take Moor Care'.

Whilst a significant amount of time is devoted to the people element of the role in quarter two, vegetation management on rights of way was a key area of managing maintenance issues as well as the installation of two bridges, both with spans of over nine metres, utilising rights of way capital funding from Devon County Council.

The Outreach and Engagement team delivered a number of events and activities across the summer period including a major multi partner event highlighting nature in August, the Meldon Wildlife Festival. Then celebrating archaeology and cultural heritage with the support of volunteers at the Box in Plymouth for the Dartmoor History Hunters Day in July.

Visitor numbers and spend increased at Haytor and Postbridge this year compared to last and Postbridge was welcomed a second tramper vehicle with people from across the country and Europe taking advantage of the service offered to explore more on a Miles Without Stiles route. DNPA's social media numbers and website numbers also performed strongly, with messages echoing the Ranger Code, fire risk and enjoying Dartmoor responsibly.

The Farming in Protected Landscapes team have had a challenging quarter due in part to the wider challenges being faced by the farming community (climate change and blue tongue in particular this quarter) and the inevitable concentration on tackling these issues rather than considering funding for additional projects and

enhancements. The team work closely with the Hill Farm Project to support tackling these issues and have allocated more than half of the funds to date but recognise that quarter three will need even greater engagement.

Elsewhere across the Directorate the teams have been busy working on the plans and submission of the Walkham Valley Landscape Recovery Programme (due in mid-November), delivery with partners of the Dartmoor Dynamic Landscape scheme including the first applications for the Moorscapes grants and engagement with the preparation of the Partnership Plan.

4.3 Corporate Services

4.3.1 *Employee sickness*

The number of working days lost due to sickness absence per full time equivalent (FTE) employee at Q2 is 3.5 days (1.4 days excluding long-term absences). As we approach the winter period, and based on previous attendance data, it is unlikely that the target of (up to) 6 days per employee will be met in 2026/27.

4.3.2 *Formal complaints*

The number of formal complaints received by the Authority is increasing. 13 have been received in the first six months of 2026/27, the same amount that were received in the preceding year (2025/26). There were 7 formal complaints in 2024/25.

4.3.3 *Visitor spend*

Work undertaken by the Retail Officer to improve the retail experience and introduce new products continues to be reflected in increase spending in our Visitor Centres, up to £2.09 per visitor in Q2 against a target of £2.00.

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.

7 Conclusion

- 7.1 Members will note the Authority's performance against the agreed targets in the first six months of the current business year.
- 7.2 Leadership Team continue to closely monitor performance and, where appropriate, investigate further to understand the detail behind the figures.

NEIL WHITE

Attachments: Appendix 1 – Performance Indicators 2026-27

20261106 NW Performance Indicators 2026-27

DNPA Performance Indicators 2026/27

NOTE: Collection of NP family indicators paused since 2024/25 - under review by Joint Improvement Group

Ref	Spatial Planning	Target 2026/27	Lead Officer	Notes
01	Percentage of all planning applications determined which have been approved	No target - success is positive decisions for Dartmoor	DK	Target removed from DNPA performance indicators from 1 April 2025
02	Percentage of major applications determined within 13 weeks	50%	DK	
03	Percentage of minor applications determined within 8 weeks	65%	DK	
04	Percentage of other applications determined within 8 weeks	85%	DK	
05	Percentage of planning applicants satisfied with quality of the service received	80%	DK	Target removed from DNPA performance indicators from 1 April 2025
06	Percentage of pre-applications for minor and householder applications which have been concluded within 42 days	70%	DK	
07	Percentage of pre-applications for major applications which have been concluded within 56 days	70%	DK	
08	Percentage of applications validated within 5 working days	70%	AWy	
09	Percentage of applications registered within 5 working days	70%	AWy	
10	Number of live enforcement cases	150	JA	New PI from 1 April 2025, new methodology in place from 1 April 2026
11	Number of enforcement cases received	No target - trend data	JA	Renumbered from 1 April 2025 (was ref 10 from 1 April 2024)
12	Number of enforcement notices issued (EN,LBEN,BoCN,s215,etc.)	No target - trend data	JA	Renumbered from 1 April 2025 (was ref 11 from 1 April 2024)
13	Number of enforcement cases closed	No target - trend data	JA	Renumbered from 1 April 2025 (was ref 12 from 1 April 2024)
14	Number of enforcement related applications received (retrospective)	No target - trend/baseline data	JA	New PI from 1 April 2025, new methodology in place from 1 April 2026
15	Number of appeals received (planning & enforcement)	No target - trend/baseline data	JA	New PI from 1 April 2025, new methodology in place from 1 April 2026
16	Percentage of appeals allowed	30%	DK	Renumbered from 1 April 2025 (was ref 13 from 1 April 2024)
17	Number of affordable housing units granted planning permission	Target for 2026/27 TBC	DK	Renumbered from 1 April 2025 (was ref 14 from 1 April 2024)
Ref	Conservation & Communities			
18	Percentage of public rights of way network that is easy to use	90%	AW	Renumbered from 1 April 2025 (was ref 15 from 1 April 2024)
19	Total number of unresolved maintenance issues on the public rights of way network	Reduce by 10% per annum	AW	Renumbered from 1 April 2025 (was ref 16 from 1 April 2024)
20	Number of maintenance issues resolved by the Authority on the public rights of way network	600	AW	Renumbered from 1 April 2025 (was ref 17 from 1 April 2024)
21	User behaviour engagements	80%	SL	Renumbered from 1 April 2025 (was ref 18 from 1 April 2024)
22	Erosion monitor: Number of known erosion sites and percentage of known erosion sites stable or improving	Methodology and target for 2026/27 being finalised	SL	Renumbered from 1 April 2025 (was ref 19 from 1 April 2024)
23	Number of visitors to the National Park Visitor Centres	125,000	CE	Renumbered from 1 April 2025 (was ref 20 from 1 April 2024)
24	Number of engagement events delivered on Dartmoor and number of attendees	150 events/10,000 attendees	CE	Renumbered from 1 April 2025 (was ref 21 from 1 April 2024)
25	Number of engagement events attended/delivered beyond the National Park and number of attendees			Renumbered from 1 April 2025 (was ref 22 from 1 April 2024)
26	Number of engagement events attended/delivered on and off Dartmoor, targeted at groups from a diverse background or with a specific characteristic			Renumbered from 1 April 2025 (was ref 23 from 1 April 2024); methodology updated from 1 April 2026
27	Number of followers on social media	110,000	CE	Renumbered from 1 April 2025 (was ref 24 from 1 April 2024)
28	Number of subscribers to e-communications	5,000	CE	Renumbered from 1 April 2025 (was ref 25 from 1 April 2024)
29	Percentage of e-communications opened by subscribers	48%	CE	Renumbered from 1 April 2025 (was ref 26 from 1 April 2024)
30	Number of unique visitors to Authority website and page views	300,000 total users 500,000 page views	CE	Renumbered from 1 April 2025 (was ref 27 from 1 April 2024)
31	Proportion of Farming in Protected Landscapes budget committed and spent	100%	JWr	Renumbered from 1 April 2025 (was ref 28 from 1 April 2024)
Ref	Corporate Services			
32	Employee sickness absence	6 days per FTE 3 days (excluding long-term)	NW	Renumbered from 1 April 2025 (was ref 29 from 1 April 2024)
33	Employee turnover	10%	NW	Renumbered from 1 April 2025 (was ref 30 from 1 April 2024)
34	Employee appraisals	95%	NW	Renumbered from 1 April 2025 (was ref 31 from 1 April 2024)
35	Total number of volunteer days organised or supported by the Authority	4,000	NW	Renumbered from 1 April 2025 (was ref 32 from 1 April 2024)
36	Value of volunteer days organised or supported by the Authority	£400,000	NW	Renumbered from 1 April 2025 (was ref 33 from 1 April 2024)
37	No. of volunteer days attended by under-represented groups	400	NW	Renumbered from 1 April 2025 (was ref 34 from 1 April 2024)
38	No. of formal complaints received and number of formal complaints upheld by Local Government & Social Care Ombudsman	No target - trend/baseline data	NW	Renumbered from 1 April 2025 (was ref 35 from 1 April 2024)
39	Spend per visitor in National Park Visitor Centres	£2.00	ET	Renumbered from 1 April 2025 (was ref 36 from 1 April 2024)
40	Percentage of income derived from sources other than National Park Grant	50%	ET	Renumbered from 1 April 2025 (was ref 37 from 1 April 2024)
41	Percentage change in carbon dioxide equivalent emissions from DNPA operations	42% emissions reduction scope 1 and 2 and 25% emissions reduction scope 3 by 2030 which equates to a total reduction target of 438 tonnes Co2e	HG	Renumbered from 1 April 2025 (was ref 38 from 1 April 2024)
42	Percentage of Membership attending Authority meetings	85%	NW	Renumbered from 1 April 2025 (was ref 39 from 1 April 2024)
43	Number of parish meetings attended by Members	53	NW	Renumbered from 1 April 2025 (was ref 40 from 1 April 2024)
44	Number of parish meetings attended by Rangers and other officers	53	NW	Renumbered from 1 April 2025 (was ref 41 from 1 April 2024)
45	Retail Gross Profit	45%	ET	New PI from 1 April 2026

2026/27

DNPA Ref		Spatial Planning	Target 2026/27	Outturn 2024/25	Outturn 2025/26	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Progress Report / Officer Comments
02	DC 1	Percentage of major applications determined within 13 weeks	50%	75%	100% (1/1)	100% (1 of 1)	100% (1 of 1)			
						0% (None determined)	100% (1 of 1)	0% (None determined)	0% (None determined)	
03	DC 1	Percentage of minor applications determined within 8 weeks	65%	90%	90% (104/116)	82% (18 of 22)	93% (27 of 29)			
						86% (24 of 28)	92% (34 of 37)	100% (21 of 21)	83% (25 of 30)	
04	DC 1	Percentage of other applications determined within 8 weeks	85%	92%	94% (177/183)	89% (41 of 46)	86% (39 of 45)			
						90% (55 of 61)	97% (37 of 38)	97% (57 of 59)	93% (28 of 30)	
06		Percentage of pre-applications for minor and householder applications which have been concluded within 42 days	70%	63%	35% (40/115)	44% (20 of 45)	25% (7 of 28)			
						26% (6 of 23)	30% (9 of 30)	43% (13 of 30)	38% (12 of 32)	
07		Percentage of pre-applications for major applications which have been concluded within 56 days	70%	0%	0% (0 of 2)	0% (0 of 0)	0% (0 of 0)			
						0% (0 of 1)	0% (0 of 1)	0% (0 of 0)	0% (0 of 0)	
08		Percentage of applications validated within 5 working days	70%	29%	62% 204 of 327	37% (41 of 110)	27% (26 of 96)			
						65% 55 of 84	70% 72 of 102	67% 44 of 65	43% 33 of 76	
09		Percentage of applications registered within 5 working days	70%	85%	91% 325 of 357	81% (89 of 110)	82% (79 of 96)			
						90% 76 of 84	87% 100 of 115	67% 72 of 107	90% 111 of 124	
10		Number of live enforcement cases	150	n/a	159	160	183			
						160	167	163	159	
11		Number of enforcement cases received	No target - trend/baseline data	113	159	58	57			
						56	44	31	28	
12		Number of enforcement notices issued (EN,LBEN,BoCN,s215,etc.)	No target - trend/baseline data	21	11	2	6			
						2	3	2	4	
13		Number of enforcement cases closed	No target - trend/baseline data	127	140	39	58			
						36	37	35	32	
14		Number of enforcement related applications received (retrospective)	No target - trend/baseline data	n/a	No information available	6	7			
						No information available	No information available	No information available	No information available	
15		Number of appeals received (planning & enforcement)	No target - trend/baseline data	n/a	15	2	38			
						3	2	7	3	

16		Percentage of appeals allowed	30% (lower % is better)	36%	32% (7/22)	0% (0 of 4)	0% (0 of 3)			
						33.3% (1 of 3)	33.3% (3 of 9)	20% (1 of 5 allowed - one appeal withdrawn)	40% (2 of 5)	
17		Number of affordable housing units approved	30	20	10	0	1			
						1	0	9	0	

Family Performance Indicators

2025/26 Figures

Ref		Conservation & Communities		Target	Outturn 2023/24	Target 2026/27	Outturn 2024/25	Outturn 2025/26	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Progress Report / Officer Comments
18	RM 1	Percentage of public rights of way network that is easy to use		90%	89%	90%	74%	96%	Reported annually				
									Reported annually				
19		Total number of unresolved maintenance issues on the public rights of way network		Reduce by 10% per annum	Data not available	Reduce by 10% per annum	528	289	348	323			Figure in REF20, relates to works undertaken by ranger team and contractors including reactive (ie unreported) issues
									540	570	549	289	
20		Number of maintenance issues resolved by the Authority on the public rights of way network		600	Data not available	600	521	687	119	199			Annual figures will be improved as some resolved issues still to be recorded on CAMS (online system). The vast majority of the network has been cleared of vegetation throughout the summer season.
									116	92	79 - Figures to be revised here with full system check	400	
21		User behaviour engagements		80%	Data not available	80%	611	1244 logs, 673 engagements, 648 neutral to positive, 25 neutral to negative	353 logs, 191 Engagements, 191 Neutral to positive, 0 negative (including abusive and aggressive)	539 logs, 316 engagements, 305 neutral to positive including influencing behaviour, 11 negative including 1 aggressive incident with Police follow up.			Data captured through logs from Rangers and Marshalls over the summer season. Very busy with engagement and issues dealt with out on the ground and responding to reports. Data does not yet include all of the firepit restoration/campfires (criminal damage) - well over 100 restored and re-seeded.
									313 logs, 164 engagements (additional to events), 152 neutral to positive, 12 negative	695 logs, 403 engagements, 395 neutral to positive, 8 negative (including abusive and aggressive)	73 logs, 20 engagements, 19 neutral to positive, 1 neutral to negative.	163 logs, 86 engagements, 82 neutral to positive, 4 neutral to negative	
22		Erosion monitor: Number of known erosion sites and percentage of known erosion sites stable or improving	Number of known erosion sites	Methodology being developed in 2024/25	Data not available	TBC	135	Data not available	Reported annually				Erosion surveys ongoing. Project to review IT systems to report/record data ongoing. Data not available for 2025/26 and year to date.
			Percentage of known erosion sites stable or improving		Data not available		69%	Data not available	Reported annually				
									Reported annually				
23		Number of visitors to the National Park Visitor Centres		125,000	137,655	125,000	129,024	132,233	35,730	50,808			
									46,907	62,732	14,538	8,056	
					45 events		166	203	*23 events from Ranger team * 70 events from O&E Team	25 events from Ranger Team 23 events O &E			

24		Engagement events	Number of engagement events delivered on Dartmoor and number of attendees	150 events/10,000 attendees	3097 attendees	150 events/ 10,000 attendees	7103	7,102	* 640 people from Ranger events *2,387 people from O&E events	928 people from Ranger Events 2022 people O & E			To add some context, events submitted from the Ranger team on Dartmoor include: Ranger led guided walks, 75th anniversary walks, advertised Ranger led events open to the public e.g. #2 minute litter-pick, Ranger code launch (with comms team), shows (some with or without other teams) speedwatch - Ranger led, wildlife festivals (Ranger led for one, with other team for the other) and Ranger led corporate event, leat clearing with National Highways.
25			Number of engagement events attended/delivered beyond the National Park and number of attendees		Data not available		58	31	16 events from O&E Team	1 from Ranger team - Poole Farm Wildlife festival 27 O & E			
					Data not available		4582	5,959	1,484 people from O&E events	200 people engaged with at wildlife festival 2420 O & E			
									33 outreach and engagement events 10 events with 470 attendees from Ranger team	23 Ranger events/ 63 outreach and engagement events	37 Outreach and Engagement Events plus 26 Ranger led events	11 Outreach and Engagement Events	
									1,955 attendees	1,057 Ranger engagements/ 2,931 O&E attendees	1196 Outreach and Engagement attendees plus a further 642 attendees to Ranger events	378 Outreach and Engagement Event	
									4	1 Ranger event/ 12 outreach and engagement events	8 Outreach and Engagement Events	6 Outreach and Engagement Event	
									2,013 attendees	350 Ranger engagements/ 2,093 O&E attendees	549 Outreach and Engagement attendees	1,204 Outreach and Engagement Event	
26		Number of engagement events attended/delivered on and off Dartmoor, targeted at groups from a diverse background or with a specific characteristic		10%	Data not available	15 events (NB. PI updated for 2026/27)	9%	13%	27 Activities (social deprivation, Health and wellbeing-Girls do Dartmoor=21)	14 activities (social deprivation,BAME , Health and wellbeing-3 =GDD)			
									N/A	11%	18%	17%	
27		Number of followers on social media		110,000	91,453	110,000	101,150	118,638	> 18K Rangers Facebook > DNPA channels 97,493 (not including X)	> DNPA channels 99,858 (not including X) (19,053 Ranger profile)			Multiple Ranger posts on key messages - fire / litter / don't feed ponies / camping / motorhomes and cattle awareness over summer season together with Access and Rights of Way.
									Ranger Profile: 17,000 DNPA: 104,519	Ranger Facebook: 18,050 DNPA: 108,447	Ranger Facebook 18,241 DNPA: 88,360	DNPA: 118,638	
28		Number of subscribers to e-communications		5,000	4,462	5,000	4,571	4,897	4,960	5,038			
									4,649	4,727	4,432	4,897	
29		Percentage of e-communications opened by subscribers		48%	44%	48%	43%	42%	41%	42%			
									45%	44%	46%	42%	

30		Number of total users to Authority website and page views		300,000 total users	807,966 unique visitors	300,000 total users	438,582	474,541	154,196	165,163			
				500,000 page views	Data not available	500,000 page views	1,279,738	1,354,594	341,927	362,719			
									141,000	129,370	87,980	116,191	
									403,000	422,962	240,740	287,892	
31		Proportion of Farming in Protected Landscapes grant committed and spent (claimed and paid out)		100%	100% committed, 100% spent	100%	100% allocated	100% allocated 74% spent	12% allocated & 1 % claimed	54% allocated and 4% claimed			
									7% allocated & 0% spent/claimed	66% allocated & 9% spent/claimed	86% allocated & 23% spent/claimed	100 % allocated 74% spent/claimed	

Family Performance Indicators

2025/26 Figures

Ref		Corporate Services	Target 2026/27	Outturn 2024/25	Outturn 2025/26	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Progress Report / Officer Comments
32		Employee sickness absence	6 days per FTE	5.2 days lost per FTE	7.5 days lost per FTE	2.1	1.4			
			3 days per FTE (excl long-term)	2.2 days lost per FTE	2.5 days lost per FTE	0.7	0.7			
						2.0 days lost per FTE	1.0 days lost per FTE	1.2 days lost per FTE	3.2 days lost per FTE	
						0.9 days lost per FTE	0.3 days lost per FTE	0.8 days lost per FTE	0.6 days lost per FTE	
33		Employee turnover	10%	14%	16%	Reported annually				
						16%				
34		Employee appraisals	95%	94%	100%	Reported annually				End of Q1: 52 out of 82 received = 63% End of Q2: 58 out of 82 received = 68%
						100%				
35	RM 3	Total number of volunteer days organised or supported by the Authority	4,000	3782	2192	Reported annually				
						2192				
36	RM 3	Value of volunteer days organised or supported by the Authority	£400,000	£378,223	£219,200	Reported annually				
						£219,200.00				
37	RM 3	Number of volunteer days attended by under-represented groups	400	Limited data captured (under review)	Limited data captured (under review)	Reported annually				
						Limited data captured (under review)				
38		Number of formal complaints received	Trend data	7	13	7	6			
		Number of formal complaints upheld by Local Government & Social Care Ombudsman		0 of 0	0 of 0	0 of 0	0 of 0			
						4	2	3	4	
						0 of 0	0 of 0	0 of 0	0 of 0	
39		Spend per visitor in National Park Visitor Centres	£2.00	£1.26	£2.14	£1.35	£2.09			
						£1.84	£1.20	£4.29	£7.26	
40		Percentage of income derived from sources other than National Park Grant	50%	44%	49.2%	Reported annually				
						Reported annually				

41	CD 3	Percentage change in carbon dioxide equivalent emissions from DNPA operations	42% emissions reduction scope 1 and 2 and 25% emissions reduction scope 3 by 2030 which equates to a total reduction target of 438 tonnes Co2e	net emissions 617 tCO2e	Data for 2025/26 will be reported in Q2 of 2026/27	Reported annually Note: Annual emissions footprints can only be calculated and reported in the second quarter of the year following the reporting period, once all necessary data from the full year is available.				Progress against this indicator has been limited due to capacity constraints, with officer time prioritised towards the review and preparation of the Dartmoor Partnership Plan. As a result, work to calculate and report the Authority's 2025/26 emissions footprint has not yet begun. This work will be progressed once capacity becomes available.
						net emissions 617 tCO2e				
42		Percentage of Membership attending Authority meetings	85%	77%	85%	78%	84%			
						90%	82%	80%	90%	
43		Number of parish meetings attended by Members	53	91	123	34	27			
						46	29	23	25	
44		Number of parish meetings attended by Rangers and other officers	53	17	20	17	3 attended by Rangers			
						14	3	1	2	
45		Retail Gross Profit	45%	n/a (new PI 26/27)	n/a (new PI 26/27)	Reported annually				

Family Performance Indicators
2025/26 Figures



NPA/26/013

Dartmoor National Park Authority Audit and Governance Committee

6 November 2026

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 The purpose of risk management is to increase the likelihood that the Authority will achieve its key objectives, as set out in the Business Plan, whilst avoiding financial loss, damage to service reputation, or prejudice to continued effective service provision. This involves systematically:

- identifying risks
- evaluating exposure to the risks identified
- assessing the control measures in place to deal with the risks; and
- managing those risks in a planned way

1.3 Risk management has the following aims:

- protect service delivery and its quality
- protect the reputation and image of the organisation
- ensure the security of the organisation
- secure earning capacity and funding
- secure the wellbeing of employees and service users
- ensure the integrity and resilience of information systems
- ensure probity and ethical conduct
- avoid criminal prosecution and civil litigation
- avoid financial loss, fraud, or corruption
- inform and enhance performance management

2 Strategic Risk Register

2.1 The Authority's Strategic Risk Register provides a structured approach to:

- identifying the risks that may stop the Authority from achieving its objectives
- assessing the probability and impact of those risks
- agreeing preventative or remedial actions to ensure that such risks are reduced to an acceptable level

3 Risk Identification & Evaluation

3.1 As part of the risk management strategy it is important that Members review the strategic risks, raise issues for further consideration and highlight possible areas of risk for addition or deletion.

3.2 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).

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

	Very Severe Risk	<i>Risks are those which cause most concern: their materialisation would have a potentially disastrous impact on the Authority's reputation or business continuity; immediate and comprehensive action would be required.</i>
	Severe Risk	<i>Risks are also of significant concern and should be covered by contingency plans: their materialisation would be severe but not disastrous, and some immediate action would be required, along with the development of an appropriate action plan.</i>
	Material Risk	<i>Risks have consequences that are not severe, and which can be managed by contingency plans and more detailed action plans which can be developed later. But such risks still need regular monitoring.</i>
	Manageable Risk	<i>Risks are those that are inherent in most activities; the consequences of their materialising are generally not important enough to affect the whole business, and they can be managed during delivery. The status of such risks will be reviewed periodically.</i>

3.4 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.

- 3.5 Members are advised of the following changes to the planned residual risk ratings:

F1: Potential for further reductions in National Park Grant
Reduced from Severe Risk to Material Risk

F2: Inadequate financial management
Increased from Manageable Risk to Material Risk

Further details are provided on the register.

4 Strategic Risk Register – summary

- 4.1 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	Manageable Risk
P2	Inadequate external communication/community engagement	Manageable Risk
P3	Inadequate Info Management/Business Continuity Planning.	Material Risk
P4	Inadequate focus on Performance Management	Manageable Risk
P5	Lack of support to deliver actions in the Partnership Plan	Material Risk
P6	Failure to determine major planning applications < 13 weeks	Manageable Risk
STRATEGY		
S1	Failure to implement culture of risk assessment/management	Manageable Risk
S2	Emergencies affecting DNPA land/buildings or activity	Manageable Risk
S3	Managing officer workload	Material Risk
S4	Workforce planning and resilience	Severe Risk
S5	Farming in Protected Landscapes	Material Risk
S6	Review of Byelaws	Material Risk
S7	Natural Flood Management	Severe Risk
S8	Dartmoor Foundation	Material Risk
S9	Local Plan	Material Risk
FINANCE		
F1	Potential for further reductions in National Park Grant	Material Risk
F2	Inadequate financial management	Material Risk
F3	Appeals, Public Enquiries and enforcement action	Manageable Risk
GOVERNANCE		

G1	Fraud & Corruption	Manageable Risk
G2	Inadequate procurement practice	Manageable Risk
G3	Inadequate management of partnerships and projects	Manageable Risk
G4	Inadequate decision-making process and documentation	Manageable Risk
G5	Failure to implement new or changes to legislation or policy	Manageable Risk

- 4.2 Members are invited to discuss and approve the register, subject to any amendments Members may wish to make.
- 4.3 The Strategic Risk Register is normally reported to the Audit & Governance Committee in May and November each year.

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.

7 Recommendation

- 7.1 Members are invited to discuss and approve the Strategic Risk Register, subject to any amendments Members may wish to make.

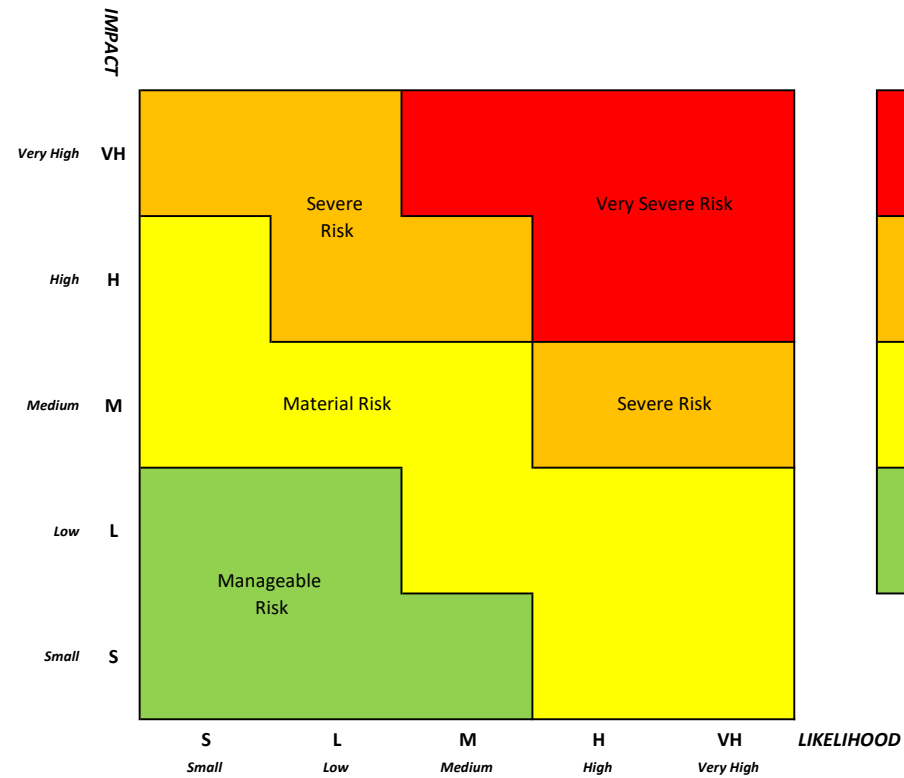
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Strategic Risk Register - Dashboard

RISK DESCRIPTION :		RESIDUAL RISK RATING :	
Performance :			LT Lead
P1	Ineffective internal communication	Manageable Risk	NW
P2	Inadequate external communication and community engagement	Manageable Risk	RD
P3	Inadequate Information Management and Information Technology System failure. Inadequate Business Continuity Planning.	Material Risk	ET
P4	Inadequate focus on Performance Management (including customer service)	Manageable Risk	NW
P5	Lack of support and resources from partners/stakeholders to deliver on the actions in the Partnership Plan	Material Risk	TS
P6	Failure to determine major planning applications within the set Government target of 13 weeks	Manageable Risk	DK
Strategy :			
S1	Failure to implement a robust culture of risk assessment and risk management.	Manageable Risk	NW
S2	Emergencies affecting land or buildings owned or leased by DNPA or operational activity	Manageable Risk	ET
S3	Managing officer workload. Our challenge will always be to ensure we set realistic work programmes but also improve organisational ‘productivity’	Material Risk	NW
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	Severe Risk	TS
S5	Farming in Protected Landscapes (FiPL): risks associated with Authority’s decision to participate in FiPL programme	Material Risk	RD
S6	Review of byelaws with respect to access land in Dartmoor National Park	Material Risk	RD
S7	Natural Flood Management	Severe Risk	RD
S8	Dartmoor Foundation	Material Risk	TS
S9	Local Plan	Material Risk	DK
Finance :			
F1	Potential for reductions in National Park Grant (NPG) and / or changes in Defra’s requirements via the National Parks Financial Grant Agreement)	Material Risk	TS
F2	Inadequate financial management	Material Risk	ET
F3	Appeals, Public Enquiries and enforcement action could expose the Authority to considerable financial risks and create poor PR	Manageable Risk	DK
Governance :			
G1	Fraud & Corruption	Manageable Risk	ET
G2	Inadequate procurement practice	Manageable Risk	ET
G3	Inadequate management (and success) of partnerships and projects	Manageable Risk	RD
G4	Inadequate decision-making process; inadequately documented decision-making process	Manageable Risk	NW
G5	Changes in legislation/failure to implement new legislation or policy	Manageable Risk	TS

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	Very Severe Risk	Risks are those which cause most concern: their materialisation would have a potentially disastrous impact on the Authority's reputation or business continuity; immediate and comprehensive action would be required.
	Severe Risk	Risks are also of significant concern and should be covered by contingency plans: their materialisation would be severe but not disastrous, and some immediate action would be required, along with the development of an appropriate action plan.
	Material Risk	Risks have consequences that are not severe, and which can be managed by contingency plans and more detailed action plans which can be developed later. But such risks still need regular monitoring.
	Manageable Risk	Risks are those that are inherent in most activities; the consequences of their materialising are generally not important enough to affect the whole business, and they can be managed during delivery. The status of such risks will be reviewed periodically.

IMPACT	
Small	Minimal loss, delay, inconvenience, or interruption. Easily and quickly resolved
Low	Minor loss, delay, inconvenience, or interruption. Short to medium term effect
Medium	Significant waste of time and resources. Impact on operational efficiency, output, and quality. Medium term effect which may be expensive to recover
High	Major impact on costs and objectives. Serious impact on output and/or quality and reputation. Medium to long-term effect and expensive to recover.
Very High	Critical impact on the achievement of objectives and overall performance. Huge impact on costs and/or reputation. Very difficult and possibly long-term to recover

LIKELIHOOD	
Small	extremely unlikely to occur
Low	unlikely but not impossible to occur
Medium	fairly likely to occur
High	more likely to occur than not
Very High	almost certain to occur

P1 : INEFFECTIVE INTERNAL COMMUNICATION

LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
NW	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	Leadership Team meets every Monday morning for communication/diary catch up. Messages are then disseminated as appropriate. Key messages are communicated by email to all staff. Senior Managers Meetings (Leadership Team and Head of Service). Senior managers engaged in developing Business Plan key actions. Weekly update (email) provides regular communication from Chief Executive to all staff and Members. “Golden thread” links Partnership Plan aims and Business Plan key actions with individual appraisals & 1:1s. Annual Team Dartmoor Day (held in June) - staff, Members and volunteers. Annual Staff Conference (held in December) provides opportunity to celebrate previous year and look forward to the next year - staff, Members and volunteers. Individual Team Dartmoor days (staff) to learn about work in other services. Regular team meetings (via Teams as required/appropriate). MS Teams & OneDrive training provided to all staff. Intranet (Parknet) & website. Regular briefings to Members and two officer/Member working panels. Annual Members Workshop. Staff survey (focus on employee engagement) undertaken every two years. Staff Induction (consistently positive feedback). Effective Member Induction process. Reviewed hybrid working arrangements in October/November 2023.	Low	Medium	Material Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Organisational Development Strategy “Developing Team Dartmoor” [plan to reviewed early 2027] has a specific focus on internal communication and employee engagement.
Communication methods constantly reviewed and mixture of written, online and face to face utilised.
Head of Communications now attends weekly LT catch up.

RESOURCES REQUIRED :

Staff & Member time is needed to participate fully.

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	Low	Low	Manageable Risk

OUTCOME :

Ensure staff can contribute, feel valued and are engaged
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

P2 : Inadequate external communication and community engagement

			RISK RATING		
LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
RD	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 and key decisions not supported as no 'buy-in' from stakeholders	Communications strategy implemented through developing a forward plan to develop proactive comms and to manage reputational issues, alongside outreach and community engagement that helps reach our target audiences. Supporting communication tools include: Media briefings & news releases Authority publications Authority Website Variety of forums Columns in local publications Social media, films, and targeted e-newsletters Surveys Content is supplied to Members to share with parish/community magazines/newsletters. Monitoring of reach and engagement with social media, along with comments and feedback. Quarterly newsletter Moor Life to improve awareness and understanding of our work. Using a mix of digital and 'real world' communication to engage and inform. Outreach and Engagement strategy developed with several projects and initiatives highlighted to target engaging with communities and key underrepresented groups. Community Engagement Ranger retained on permanent contract with external funding allowing continued engagement with new audiences.	Low	Medium	Material Risk

ADDITIONAL CONTROL MEASURES PLANNED :

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.

RESOURCES REQUIRED :

Staff time will be needed to communicate and engage with residents and prepare materials and content.
 There is an expectation on all staff to take responsibility for communication with stakeholders.

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	Low	Low	Manageable Risk

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

P3 : Inadequate Information Management and Information Technology System failure. Inadequate Business Continuity Planning.

LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
ET	Non-compliance with legislation. Inability to provide core services. Loss of reputation. Impact on service delivery. Breakdown of communication. Delays/failure to update records	Technical controls: <ul style="list-style-type: none"> - Regular data backups including cloud based storage. - High availability infrastructure (redundant servers, storage and power supplies) - Disaster recovery systems (failover capacity for servers, network and firewalls) - Cybersecurity Protection (Firewalls, endpoint security and patch management). - Systems monitoring and alerting (24/7 monitoring or critical applications and networks) - Document Management System implemented for electronic storage of paper records. - IT system to support the planning service implemented. Some issues had significant impact on performance and service to the public. Active management led by Director of Spatial Planning and planning team, working with provider has resulted in progress and some improvements. Procedural controls: <ul style="list-style-type: none"> - Periodic testing of continuity and recovery plans - Change management procedures to reduce risk of IT disruption. - Access control and user provisioning and deprovisioning process in place. - Alternate venues/home working available in the event of loss of office accommodation Governance and Oversight: <ul style="list-style-type: none"> - Information Security and IT policies approved and reviewed regularly. People and Awareness: <ul style="list-style-type: none"> - Staff training and awareness of current threats. - Clear communication protocols in case of systems failure or incident. 	Low	High	Severe Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Cloud Migration Strategy: Transitioning business-critical systems and data storage to a secure cloud platform to mitigate risks associated with physical data centre loss (fire, flood, power outage, building access restrictions). This provides Geographic redundancy and high availability, Enhanced disaster recovery capabilities, Remote accessibility in case of office disruption, Reduced dependency on on-premises infrastructure.

Structured Cyber Security Training Programme: Moving from an ad-hoc approach to a scheduled, organisation-wide programme (e.g., annual training, phishing simulations, targeted awareness campaigns). This ensures staff are consistently aware of cyber risks, understand policies, and can act as the first line of defence against attacks.

The Director of Spatial Planning is in ongoing dialogue with the planning system provider to discuss the necessary development and improvements. Working group of officers from the planning team has been set up to manage the project.

RESOURCES REQUIRED :

Staff Time / Funds for new ICT hardware and software

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	Low	Medium	Material Risk

OUTCOME :

Continuous business efficiency in the event of systems failure or major emergency affecting operational buildings

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P4 : INADEQUATE FOCUS ON PERFORMANCE MANAGEMENT (INCLUDING CUSTOMER SERVICE)

			RISK RATING		
LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
NW	Individual and organisational performance not monitored. Low achieving Authority Unclear targets and objectives. Resources not targeted Reputational risk for the Authority. More complaints	Business Plan & Annual Review Organisational Development Strategy Staff Appraisal Scheme Audit & Governance Committee with clear remit to monitor and challenge performance. New suite of PIs focused on service delivery introduced 2024/25 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 feedback and complaints Self-assessment completed by the members of the Audit & Governance Committee (July 2025)	Low	Medium	Material Risk

ADDITIONAL CONTROL MEASURES PLANNED :

The self-assessment completed by the current members of the Audit & Governance Committee (July 2025) identified refresher training relating to the prevention of fraud and corruption. Officers are exploring potential e-learning modules to meet this requirement. Members of the Audit & Governance Committee will be required to complete identified module(s).
 Need to consider merit of further training for Audit and Governance Committee members on scrutiny skills.
 Officer input to English NPAs Joint Improvement Group (sharing data/knowledge/collaboration); sub group currently reviewing performance indicators.

RESOURCES REQUIRED :

Staff time			RISK RATING		
			LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK			Small	Low	Manageable Risk

OUTCOME :

Good performing organisation, with evidence of continuous improvement

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P5 : LACK OF SUPPORT AND RESOURCES FROM PARTNERS / STAKEHOLDERS TO DELIVER ON THE ACTIONS IN THE PARTNERSHIP PLAN

LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
TS	Partnership Plan actions not undertaken Ambitions not delivered	Extensive engagement with partners and stakeholders is underway in development of the 2027-2032 current Partnership Plan (National Park Management Plan). The Dartmoor Land Use Management Group (DLUMG), alignment to other partners strategies and delivery plans alongside broad public consultation will reinforce partnership working and take forward delivery of agreed outcomes and targets. DLUMG have agreed that the overall vision for the National Park will be set through the Partnership Plan process. Dartmoor Futures established to enable and raise money to deliver projects in support of the Partnership Plan. Dartmoor's Dynamic Landscapes granted round one development funding, in partnership with others, from the National Lottery Heritage Fund. This provides an important source of funding to help deliver the vision and actions in the Partnership Plan.	Medium	Medium	Material Risk

ADDITIONAL CONTROL MEASURES PLANNED :

RESOURCES REQUIRED :

Project team up to launch in early 2027.

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	Low	Medium	Material Risk

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

P6 : FAILURE TO DETERMINE PLANNING APPLICATIONS WITHIN THE SET GOVERNMENT TARGETS

LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
DK	Authorities who 'poorly' perform over a 12 month 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>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.</p> <p>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.</p> <p>Ongoing monitoring of the effectiveness of this control mechanism.</p> <p>reviewing and streamlining processes through 2026 to ensure officers can work as efficiently as possible.</p> <p>New validation checklist adopted</p> <p>Recruitment and retention of Planning Officers is a challenge for all local authorities, use of agency/temporary staff when required.</p> <p>Legal & Ecology Service level agreement in place</p>	Low	Medium	Material Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Invest in development of Development Management and Planning Administration team.
 Implementation of a new IT planning system and process review across the planning service is a key action in the 2026/27 Business Plan.
 Recommendations from PAS review being implemented/embedded into ways of working.

RESOURCES REQUIRED :

Staff time

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	Small	Low	Manageable Risk

OUTCOME :

All applications are dealt with in a timely way
 The performance agreement will allow time to be taken to achieve a quality outcome

S1 : FAILURE TO IMPLEMENT A ROBUST CULTURE OF RISK ASSESSMENT AND RISK MANAGEMENT

LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
NW	<p>Disruption to service delivery.</p> <p>Waste of financial resources as number and cost of losses escalate. Increasing cost or unavailability of insurance cover.</p> <p>Critical reports by external audit.</p> <p>Increase likelihood of major loss/incident.</p> <p>Loss of reputation.</p>	<p>Risk Management Strategy (adopted January 2023)</p> <p>Risks monitored by A&G and Leadership Team.</p> <p>Corporate Risk Management Steering Group (Leadership Team).</p> <p>Operational Risk Management via work programmes/projects.</p> <p>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.</p> <p>H&S briefing provided at induction</p> <p>Procurement training delivered in February 2023</p> <p>Financial management training/mentoring for budget holders/senior managers provided by Head of Business Support (s151 Officer)</p>	Low	Medium	Material Risk

ADDITIONAL CONTROL MEASURES PLANNED :

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RESOURCES REQUIRED :

None.	RISK RATING		
PLANNED RESIDUAL RISK	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
	Low	Low	Manageable Risk

OUTCOME :

<p>Risk based approach embedded in culture of the organisation.</p> <p>All risks effectively managed.</p>

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S2 : EMERGENCIES AFFECTING LAND OR BUILDINGS OWNED OR LEASED BY DNPA OR OPERATIONAL ACTIVITY

LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
ET	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.	Emergency Planning. Close working relationship with police and other emergency services Staff awareness training (induction training). ICT Disaster Recovery plan, H&S, Lightning Protection, Fire Regulations (including regular testing of fire systems), etc. Cloud Migration Strategy: Transitioning systems and data storage from the current office based data centre to a secure cloud platform, providing geographic redundancy, improved disaster recovery, and enhanced resilience against physical disruptions. Alternate venues/home working available in the event of loss of office accommodation. Robust maintenance programme and risk assessments for operational property	Small	Medium	Material Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Review and update Emergency Plan for the Authority (led by Head of Organisational Development)
This is a risk which is difficult to control, but is considered relatively low risk.

RESOURCES REQUIRED :

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	Small	Low	Manageable Risk

OUTCOME :

Business continuity in the event of an emergency affecting business premises
Effective and appropriate use of DNPA's resources in other emergencies affecting the National Park

S3 : MANAGING OFFICER WORKLOAD					
			RISK RATING		
LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
NW	Failure to deliver corporate objectives. High stress levels and staff absence. Targets/improvement not achieved Staff unclear of roles & responsibilities in new structure	Officers (particularly Head of Service) fully engaged in developing the Authority's Business Plan and 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 Organisational Development Strategy Good internal communications/staff survey /feedback channels/liaison with representatives Support managers and focus on developing management skills Proactive attendance management; provision of Employee Assistance Programme; OH service Quarterly LT performance meetings to identify pressure points and where additional support may be required Provision of Project Fund within the budget to enable in-year bids for additional resource. Hybrid working arrangements reviewed in October/November 2023 LT regularly review staff workloads through 1:1s with direct reports.	Medium	High	Severe Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Internal Leadership Development Programme drafted in 2025. To be implemented and launched as part of review of Organisational Development Strategy (now planned early 2027).
 Six themed discussions held with staff groups (summer 2026) to identify opportunities for organisational change and development.

RESOURCES REQUIRED :

Staff time and resources to deliver an effective programme

		RISK RATING		
		LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK		Medium	Medium	Material Risk

OUTCOME :

Well informed, motivated workforce
 Effective leadership
 Appropriately supported and trained staff

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S4 : WORKFORCE PLANNING / RESILIENCE

			RISK RATING		
LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
TS	Reduced capacity/productivity Service pressures could lead to 'bad' decisions and high stress levels Poor performance Increase in complaints Contracts and obligations not fulfilled	Active staff management and support through a mixture of: 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	High	High	Very Severe Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Developmnet of Partnership Plan offers opportunity to focus officers work and ensure startegic alignment. Agreement of MTFP and delegation of staffing budgets empowers Directors to manage resource pressures. Internal Leadership Development Programme (under development) aims to support greater resilience and succession planning.

RESOURCES REQUIRED :

Staff time and resources to deliver an effective programme. May need external support

		RISK RATING		
		LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK		Medium	High	Severe Risk

OUTCOME :

Well informed, motivated workforce
Effective leadership
Appropriately supported and trained staff

S5 : Farming in Protected Landscapes (FiPL): risks associated with Authority's decision to participate in FiPL programme

LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
RD	Lack of applications Staff resource Link with existing agri-environment schemes Financial risk as the accountable body Local Assessment Panels (LAP)	Effective local communication and engagement Project Manager and Project Officer appointed; work programmes actively managed Process checked with Rural Payments Agency and Natural England involved in Local Assessment Panel Ensure National Framework works with internal governance arrangements. Clear governance arrangements required at protected landscape level 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	Material Risk	Medium	Material Risk

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

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	Low	Medium	Material Risk

OUTCOME :

Prompt action when delays or new risks identified resulting in successful delivery of the programme.
 Effective support from Leadership Team

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S6 : Review of byelaws with respect to common 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	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
RD	Legal risk of challenge of the process Staff resources Reputational risks	Clear communications through all stages Full public consultation and updates during review, advice on scope of consultation following the Supreme Court judgement Thorough and considered approach to responses received through the review and through updates to Authority Process agreed with legal advisers and regular update and input from legal support Defra advice requested at start of the consultation period as well as during the update, after the Supreme Court judgement and through the review	Medium	Medium	Material Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Project timeline assessed to ensure officer time (including legal support) allocated to make any changes to the revised byelaws before taking further report to Authority and completing the process.
 Pro-active communications
 Appropriate budget in place to get external support and legal advice (as highlighted)

RESOURCES REQUIRED :

Officer time and support from legal advisers

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	Low	Medium	Material Risk

OUTCOME :

Revised byelaws are proportionate and deliver against objectives.
 Appropriate staff resources and communications used to promote the updated byelaws

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S7 : NATURAL FLOOD MANAGEMENT					
LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD	IMPACT	RESIDUAL RISK RATING
RD	EA have confirmed their Business Case through to 2033 but there will need to be annual agreement on budget and allocation of resources which could lead to : Failure to meet Partnership Plan objectives. Reputational damage if capital projects not delivered or not delivered on time. Potential impact on staff retention and recruitment. Failure of partnership arrangement. Financial concern if lack of match funding available for National Lottery funding programmes.	Clear terms of reference, agreed objectives and outcomes, roles, responsibilities, and exit strategies with regular review. Consistent internal and external communications Regular 1:1s and appraisals with staff and also updates from partners. Regular meetings between senior managers from both organisations.	High	Medium	Severe Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Scheduled meetings and clear timeline with milestones for delivery;
Dialogue with senior leadership within Environment Agency
If DNPA do not deliver then another partner would likely deliver and hence act as match funding for DDL

RESOURCES REQUIRED :

Senior staff time to monitor progress; communication strategy

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	High	Medium	Severe Risk

OUTCOME :

Robust, well managed partnership that helps to deliver Business Plan and National Park Management Plan objectives as well as ensure delivery of National Lottery Heritage fund Programme.

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S8 : DARTMOOR FOUNDATION					
LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD	IMPACT	RESIDUAL RISK RATING
TS	Fundraising targets not set/met. Foundation diverges from objective to support National Park purposes. Lack of delivery capacity for the Foundation.	Professional advice procured to establish legal framework and stakeholder engagement. Trustees appointed and meetings have taken place to establish close working relationship with shared ideas and priorities. Clear financial and performance management framework with transparent grant application and approval process for applicants being developed. Active management of the trustees by the Chair of the Foundation and regular communication between the Chair of the Foundation and senior officers/members of the Authority. Ensure that initial fundraising helps raise revenue for the Foundation's ongoing 'organisation costs' as well as projects. Foster a close, on-going relationship with Authority officers to support joint communication and engagement. Ensure that the Foundation provides regular feedback to the Members of the Authority	Medium	Medium	Material Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Chief Executive now appointed. Partnership funding secured. Work is ongoing on an Energy Independence project for Dartmoor, potential bid to NLHF to support a Landscapes Connection Bid and other projects.

RESOURCES REQUIRED :

Foundation will need to focus on fundraising for its own core costs as well as project delivery

PLANNED RESIDUAL RISK	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
	Low	Medium	Material Risk

OUTCOME :

A successful Foundation that supports delivery of National Park purposes and the Dartmoor Partnership Plan and is seen, overtime, as a key delivery agent for funding and projects that enhance the National Park and its communities

S9 : LOCAL PLAN

			RISK RATING		
LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	LIKELIHOOD	IMPACT	RESIDUAL RISK RATING
DK	Reputational risk to Authority, Authority has an out of date plan, risk for challenge against current policies and potential for unsympathetic development and uses to be permitted which are harmful to the National Park and NP purposes.	Government set timeframe/targets are placed regarding how the local plan will be processed. Regular updates to Leadership Team to track progress and identify any issues with meeting timeframes. Early engagement with stakeholders. Recruitment and retention of planning officers is a challenge for all local authorities, use agency/temporary staff when required. Work with neighbouring planning authorities to share resources and pool experience.	Medium	High	Severe Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Additional resources and capacity within the team have secured. Additional funding seeks to ensure the team has sufficient capacity to meet the stringent 30 month time frame.

RESOURCES REQUIRED :

Invest in Forward Planning Team
 Implement changes from the PAS report to improve planning service efficiency.
 Engage with neighbouring Planning Authorities to seek opportunities to share resources, experience and knowledge.
 Recruit additional staff to support work throughout the 30 month period.

		RISK RATING		
		LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK		Medium	Medium	Material Risk

OUTCOME :

The introduction of a new Local Plan providing a framework for planning that is 'good for Dartmoor' and supports the delivery of National Park purposes and the Dartmoor Partnership Plan

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F1 : Potential for reductions in National Park Grant (NPG) and / or changes in Defra's requirements via the National Parks Financial Grant Agreement)					
LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
TS	<p>Insufficient funds to meet statutory requirements and delivery of National Park Purposes.</p> <p>Failure to meet Performance Targets</p> <p>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>Members agreed in March 2025 that they would use reserves to balance the revenue budget in 2025/26. Call on reserves has been limited. Confirmation of Defra funding settlement for 2026/27 received and indicative funding for 27/28 and 28/29 notified. The settlement does not account for inflationary pressures. One off uplift for 2026/27 received. Further capital funding awarded for 2026/27. We are using some of the capital money to support staff costs linked to capital programmes. We are also looking at other options for capital investment to generate revenue income but these depend on the ability to acquire assets from third parties bringing a further degree of risk.</p>	High	High	Very Severe Risk

ADDITIONAL CONTROL MEASURES PLANNED :

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. Three year MTFP in place. Developing plans to manage additional Defra funding to secure medium term stability where possible. General power of competence flowing from Devolution Act 2026.

RESOURCES REQUIRED :

Officer time

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	Medium	Medium	Material Risk

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

+A8

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F2 : INADEQUATE FINANCIAL MANAGEMENT

			RISK RATING		
LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
ET	Unfunded budget variance. Under spend of core grant Reputational damage	Robust budget monitoring and procurement process New financial system being implementation Financial Regulations / Standing Orders Sustainable procurement policy Procurement procedures Staff finance training Devolved budgets with clear accountability supported by timely and accurate financial reporting Quarterly reports to Leadership Team & A&G Committee 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	High	Medium	Severe Risk

ADDITIONAL CONTROL MEASURES PLANNED :

New financial system implemented in April 2025 add extra controls. Staff throughout the Authority have access to the new financial system and have the ability to check their own budgets and run reports.

RESOURCES REQUIRED :

Staff time and training resources

		RISK RATING		
		LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
Unit 4 system development required				
Support required from ICT, DCC, Unit 4, other sources potentially to simplify Procurement framework and also improve systems / training and processes				
PLANNED RESIDUAL RISK		Medium	Medium	Material Risk

OUTCOME :

Concerns remain around the use and usability of Unit 4 for and by budget holders, adherence to Procurement procedures and alignment with Fin Regs, unclear accountability. Manual processes creating manual work with limited capacity and skills within Finance to cover.

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F3 : Appeals, Public Enquiries and enforcement action could expose the Authority to considerable financial risks and create poor PR

LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
DK	Bad decisions that damage Dartmoor Additional costs and significant budget overspend Loss of public confidence Poor PR	Director of Spatial Planning reviews all appeal files to learn lessons; reporting to LT and Members External legal advice and support obtained where necessary New Enforcement Policy drafted to clearly set out how service will be delivered. Share positive appeal decisions and enforcement cases more widely to promote enforcement service. Review of enforcement cases with new legal advisers	Low	Medium	Material Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Procure expert input when necessary
Clear project management arrangements for high profile cases

RESOURCES REQUIRED :

Staff time and financial resources

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	Low	Low	Manageable Risk

OUTCOME :

All decisions are lawful, in accordance with advice and can be supported on appeal
Public confidence in decisions
Minimise payment of costs

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G1 : FRAUD AND CORRUPTION

			RISK RATING		
LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
ET	Misappropriation of Authority resources (not always financial)	Financial Regulations Standing Orders (updated June 2024) Prosecution deterrent Internal checks / controls Scheme of delegation Internal / External Audit Whistle-blowing Policy (updated February 2024) Bank Reconciliation IT Firewall IT security / passwords/ Audit Anti-fraud & Corruption Policy in place Information Security Policy	Small	Low	Manageable Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Risks monitored especially during financially difficult times

RESOURCES REQUIRED :

Staff time

		RISK RATING		
		LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK		Small	Small	Manageable Risk

OUTCOME :

Staff aware of risks and controls regarding fraud & corruption

G2 : INADEQUATE PROCUREMENT PRACTICE

LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
ET	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	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	Low	Medium	Material Risk

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	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
	Low	Low	Manageable Risk

OUTCOME :

All procurement undertaken within policies, procedures & legislation

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G3 : Inadequate management (and success) of partnerships and projects

LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
RD	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.	Signing up to formal agreements (Contracts, SLAs, MoUs, etc.), checked by legal advisers, 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.	Medium	Medium	Material Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Ongoing monitoring of compliance with procedures and staff training.

RESOURCES REQUIRED :

Staff time and ongoing SLA with Devon legal;
 Liaising with Defra, Environment Agency and Natural England re the overlap of land and implications at submission of the Central Dartmoor Landscape Recovery project to ensure Walkham Valley and Central Dartmoor can both continue.

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	Medium	Small	Manageable Risk

OUTCOME :

Robust, well managed partnerships and projects that help to deliver Business Plan and National Park Management Plan objectives

G4 : Inadequate decision-making process; inadequately documented decision-making process

LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
NW	Financial cost. Judicial reviews/Legal challenges. Loss of reputation. Demands on legal service time High level of complaints/appeals Information Commissioner adverse finding	Complaints procedure Local Government & Social Care Ombudsman (LG&SCO) - training, resources and engagement Effective legal advice/provision Authority policy of open & honest response to complaints Standing Orders & Scheme of Delegation Publications Scheme (FOI) Recording in writing decisions undertaken under delegated powers Written advice about recording key decisions and process established Applied LG&SCO Complaints Handling Code to procedures from April 2026 Privacy Notices updated April 2026	Low	Medium	Material Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Ongoing training for staff and Members
Ongoing monitoring of Register of Key Policies
Review how decisions are recorded in accordance with Openness of Local Government Regulations 2014

RESOURCES REQUIRED :

Staff & member time and training resources

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	Low	Low	Manageable Risk

OUTCOME :

Low level of complaints, appeals & legal challenges

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G5 : Changes in legislation/failure to implement new legislation or policy

LEAD	CONSEQUENCE IF NO ACTION	CONTROL MEASURES TO MANAGE RISK	RISK RATING		
			LIKELIHOOD %	IMPACT	RESIDUAL RISK RATING
TS	Financial cost/budget difficulties. Requirement to revise working practices or introduce new systems. Potential compliance difficulties. Financial impact if the Authority cannot respond promptly	The National Park Authorities 'Legalnet' South West Councils (HR) Brightmine online subscription (HR) Technical Support subscription (Finance) and member of Devon Accounting Group External Legal Services provision Various on-line alerts Subscription to Planning Resource reintroduced September 2023 to support Planning Service Up-dates and policy work via National Parks England and various professional network groups SLA in place for legal advice which includes briefing on new legislation.	Low	Medium	Material Risk

ADDITIONAL CONTROL MEASURES PLANNED :

Various legislation relating to planning to be monitored closely by Director of Spatial Planning and colleagues.

RESOURCES REQUIRED :

Staff time with a plethora of legislation and consultations being issued

	RISK RATING		
	LIKELIHOOD	IMPACT	PLANNED RESIDUAL RISK RATING
PLANNED RESIDUAL RISK	Small	Low	Manageable Risk

OUTCOME :

Legally compliant with no challenges through Judicial Review