

Internal Audit Report

Key Financial Systems
Dartmoor National Park
Authority

Final

November 2013

Restricted



Auditing for achievement

Devon Audit Partnership

The Devon Audit Partnership has been formed under a joint committee arrangement comprising of Plymouth, Torbay and Devon councils. We aim to be recognised as a high quality internal audit service in the public sector. We work with our partners by providing a professional internal audit service that will assist them in meeting their challenges, managing their risks and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards along with other best practice and professional standards.

The partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at robert.hutchins@devonaudit.gov.uk.

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This report is protectively marked in accordance with the National Protective Marking Scheme. Its contents are confidential and, whilst it is accepted that issues raised may well need to be discussed with other officers within, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation's disclosure policies.

This report is prepared for the organisation's use. We can take no responsibility to any third party for any reliance they might place upon it.

1 Introduction

Section 151 of the Local Government Act 1972 requires that every local authority in England and Wales should "... make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs". The Director of Communications and Business Support fulfils this role and is responsible for maintaining a continuous review of the financial regulations and submitting any additions or changes as necessary to the Dartmoor National Park Authority (DNPA) for approval. He/she is also responsible for reporting, where appropriate, breaches of these financial regulations to the Authority.

An effective internal audit service reports on, and gives an objective opinion to management, on the effectiveness of the control environment and internal controls in managing the risks, including the financial risks, facing the Authority. This audit was undertaken as part of the annual plan agreed with the Director of Communications and Business Support and the Head of Resources. The review of the Financial Systems in operation throughout the Authority was carried out during November 2013. Our summary opinion is provided below. This is based on a review of the effectiveness of the controls to mitigate the exposure to the identified risks, and the results of testing a restricted sample of transactions and/or documentation.

2 Audit Opinion

High Standard - The systems and controls in place adequately mitigate exposure to the risks identified. The systems are being adhered to and substantial reliance can be placed upon the procedures in place. We have made only minor recommendations aimed at further enhancing already sound procedures.

3 Executive Summary

We are pleased to report that the Authority continues to maintain an effective control environment and internal controls are sufficient to mitigate operational risks. Details of our findings and recommendations are summarised below.

Ordering and Payments

We were able to gain assurance that tendering procedures are being followed correctly by the Authority from the testing we carried out. We were satisfied that the Authority is able to demonstrate a high standard of controls in relation to payment of suppliers for goods and services too.

Main Accounting System

The Authority operates a high standard of control and this ensures compliance with current accounting standards. Overall we found that there is a good audit trail to support transactions within Finest and there are sufficient controls in place to prevent unauthorised access to the main accounting system.

As part of our work we reviewed the budgetary control processes and we were able to confirm that the Authority has a high standard of procedures in place to ensure that budget monitoring processes comply with the rules set out in the Authority's financial regulations.

Bank Reconciliations

The Authority maintains a good set of records showing that the access to banking arrangements is suitably controlled. The Authority has a high standard of bank reconciliations with good audit trails.

Income and Cash Collection

We were able to confirm that income is fully accounted for and reconciled to bank statements on receipt. Overall the Authority has a low level of aged debt recorded on its main accounting system for 2013/14. No recorded write offs on the main accounting system were found and only two credit notes applied due to small errors when raising invoices in this financial year. Income is raised promptly and correctly and there is a clear segregation of duties and restricted access to the main accounting system to process invoices, process and authorise credit notes and write offs.

Investments

DNPA has an approved strategy and policy in respect of Treasury Management, approved by the Full Authority Committee and scrutinised by their Audit and Governance Committee.

By the very nature of the size of the Authority, investments are only made with their bankers Barclays. This restricts the potential to maximise income by use of alternative investment sources but we understand that the extra financial costs involved in seeking alternative sources may well outweigh any potential benefit. Staff are experienced in this field and our findings showed that the investments chosen met with the stated objectives of security and liquidity over potential yields.

It was also found that regular reporting to the Audit and Governance Committee was in line with established guidelines.

However, we did find that by using Barclays for placing investments the Authority was contravening its guidelines as this bank is currently rated as A or F1. According to the counterparty approval list standards UK banks outside government ownership require a rating of at least AA or F1+. A recommendation has been made suggesting that the guidelines are reviewed and amended.

Owing to the small nature of the Team there is an overlap in responsibilities. Bank reconciliations are undertaken regularly but not independently of the function. However scrutiny is provided by reporting to the Audit and Governance Committee.

Data is protected by the usual IT protocols, covering back – ups, disaster recovery and business continuity plans. We did find that the business continuity plan has not been

reviewed for some time and we recommend that action is taken accordingly. Access to finance data is secure by the use of IDs and passwords and further controls are in place by way of access rights granted for internet banking facilities.

Payroll and Travel Expenditure

Payroll key controls were found to be operating effectively. We reviewed the controls regarding new starters, payroll leavers, changes to the payroll, travel & subsistence claims, members’ allowances and 3rd party deductions and payments. We have identified a number of minor issues which need to be addressed relating to an individual’s right to work in the UK and an expenditure claim.

Other Observations

During the course of our work we did verify that the recommendations from last year’s audit report had been implemented; we are pleased to report that their implementation had been carried out.

The Authority has entered into a contract with West Devon District Council for the collection of car parking fees. As the contract only started in August 2013 we did not include this in our sampling under Income and Cash Collection. We shall, however, include this in our next annual audit.

The detailed findings and recommendations regarding these issues and less important matters are described in the Appendices. Recommendations have been categorised to aid prioritisation. Definitions of the priority categories and the assurance opinion ratings are also given in the Appendices to this report.

4 Assurance Opinion on Specific Sections/Risks

The following table summarises our assurance opinions on each of the risks covered during the audit. These combine to provide the overall assurance opinion at Section 2. Definitions of the assurance opinion ratings can be found in the Appendices.

Risks Covered		Level of Assurance
1.	Purchasing is not carried out in compliance with the Authority's financial regulations and also with European procurement regulations so that the Authority obtains the best value for money.	High Standard
2.	The Main Accounting System may not comply with accounting standards and may not accurately report the financial standing of the organisation. Budgetary may not be suitably controlled.	High Standard
3.	Bank reconciliation procedures may not be effective and errors or discrepancies may not be promptly identified and addressed.	High Standard
4.	Income due to the organisation may not be suitably controlled (Invoice raising, income collection and banking).	High Standard

5.	Investments - Non - compliance with Treasury Management statutory requirements, regulations and best practice.	High Standard
6.	Investments - Controls are not in place to prevent financial loss and undetected error or fraud.	High Standard
7.	Investments - Controls are not in place to prevent loss of data.	High Standard
8..	The Payroll (Salaries and Wages) may not be suitably controlled resulting in incorrect and / or unauthorised payments being made.	High Standard

The findings and recommendations in relation to each of these areas are discussed in the "Detailed Audit Observations and Action Plan" appendix.

5 Issues for the Annual Governance Statement

The evidence obtained in internal audit reviews can identify issues in respect of risk management, systems and controls that may be relevant to the Annual Governance Statement.

6 Scope and Objectives

The objectives of this series of audits included the following:

1. Ordering and Payments
 - To ensure that purchasing is carried out in compliance with the Authority's financial regulations and also European procurement regulations so that the Authority obtains the best value for money.
2. Main Accounting System
 - To ensure that the Main Accounting System is operated in accordance with the organisation's Financial Regulations so that the Authority's financial position is accurately reported.
 - To ensure that budgets are suitably controlled.
3. Bank reconciliation
 - To ensure that bank reconciliation procedures are carried out efficiently and effectively to safeguard the Authority's financial balances.
4. Income and Cash Collection
 - To confirm that income due to the organisation is suitably controlled (invoice raising, income collection and banking).
5. Investments
 - To review and ensure that regulatory requirements, performance targets and best practice expectations are met.
 - To ensure controls are in place to prevent financial loss as a result of error or fraud.

- To ensure controls are in place to prevent loss of data.
6. Payroll and Travel Expenditure
- To confirm that Payroll and Travel Expenditure is suitably controlled resulting in correct and / or authorised payments being made.

7 Inherent Limitations

The opinions and recommendations contained within this report are based on our examination of restricted samples of transactions / records and our discussions with officers responsible for the processes reviewed.

8 Acknowledgements

We would like to express our thanks and appreciation to all those who provided support and assistance during the course of this audit.

Robert Hutchins
Head of Partnership

Appendix A

Detailed Audit Observations and Action Plan

1. Risk Covered: Purchasing is not carried out in compliance with the Authority's financial regulations and also with European procurement regulations so that the Authority does not obtain the best value for money.	Level of Assurance
<p>Opinion Statement:</p> <p>We were able to gain assurance that tendering procedures are being followed correctly by the Authority from the testing we carried out.</p> <p>In this audit we were satisfied that the Authority was able to demonstrate a high standard of controls in relation to payment of suppliers for goods and services.</p> <p>As part of this audit we included testing on the following items;</p> <ul style="list-style-type: none"> - Direct debit payments - Procurement cards - Creditor invoices - Petty Cash 	High Standard
No observations and recommendations recorded.	

2. Risk Covered: The Main Accounting System may not comply with accounting standards and may not accurately report the financial standing of the organisation. The budget may not be suitably controlled.	Level of Assurance
<p>Opinion Statement:</p> <p>The Authority operates a high standard of control and this ensures compliance with current accounting standards. Overall we found that there is a good audit trail to support transactions within Finest and there are sufficient controls in place to prevent unauthorised access to the main accounting system.</p> <p>As part of our work we reviewed the budgetary control processes. The Authority has procedures in place to help ensure that the budget monitoring process and the rules set out in the Authority's financial regulations are complied with.</p> <p>There is appropriate oversight of the budget during the financial year and this includes providing reports to the Audit and Governance Committee to enable members to monitor income and expenditure variations within the approved budget.</p> <p>Overall we found that variations to the current budget had been identified, recorded and reported appropriately (based on a small sample of budgets at month 6).</p>	High Standard
No observations and recommendations recorded.	

3. Risk Covered: Bank reconciliation procedures may not be effective and errors or discrepancies may not be promptly identified and addressed.	Level of Assurance
<p>Opinion Statement:</p> <p>We found banking arrangements are suitably controlled.</p> <p>Bank reconciliations are considered to be completed to a high standard. We tested a sample of reconciliations and found that these had been completed accurately and promptly. Additionally we found a satisfactory audit trail to support all bank reconciliations performed so far in 2013/14.</p>	High Standard
No observations and recommendations recorded.	

4. Risk Covered: Income due to the organisation may not be suitably controlled (Invoice raising, income collection and banking).	Level of Assurance
<p>Opinion Statement:</p> <p>We were able to confirm that income is fully accounted for and reconciled to bank statements on receipt. The records maintained are thorough with a full audit trail. There was one outstanding invoice for a guided walk that was outstanding at the time of the audit; it was some 7 months old despite assurances that attempts had been made to chase payment from a local primary school. Overall DNPA has a low level of aged debt recorded on its main accounting system for 2013/14.</p> <p>There have not been any recorded write offs on the main accounting system and only two credit notes applied, these were due to small errors when raising invoices in this financial year.</p> <p>The Finance team has adopted sound controls to ensure that income is raised promptly and correctly.</p> <p>We are able to confirm that there is a clear segregation of duties and that access is restricted to the main accounting system to process invoices, and that controls are in place for the processing and authorising of credit notes and write offs.</p> <p>We tested a sample of debtor invoices and assessed the following;</p> <ul style="list-style-type: none"> - Promptness of invoice - Content of invoice sent (accuracy) - Coding used to record invoice - VAT coding and treatment - Fees and charges <p>Overall we found we were able to gain assurance that the Authority operates its processes to a high standard.</p>	<p>High Standard</p>
<p>No observations and recommendations recorded.</p>	

5. Risk Covered: Investments - Non - compliance with Treasury Management statutory requirements, regulations and best practice.	Level of Assurance
<p>Opinion Statement:</p> <p>The Dartmoor National Park Authority has an approved strategy and policy in respect of Treasury Management. This strategy has been approved by the Full Authority Committee and scrutinised by the Audit and Governance Committee.</p> <p>Within the strategy there are clear guidelines about the expectations of the Treasury Management Function. This is in line with both the Authority's financial regulations and CIPFA guidelines.</p> <p>By the very nature of the size of the Authority, it is noted, as with previous audits, that investments are only made with their bankers Barclays. This restricts the potential to maximise income by use of alternative investment sources but we understand that the extra financial costs involved in seeking alternative sources may well outweigh any potential benefit.</p> <p>The staff are extremely experienced in this field and our findings showed that the investments chosen met with the stated objectives of security and liquidity over potential yields. This meets the requirements expected of Public Authorities in mitigating risks when investing money.</p> <p>It was also found that regular reporting to the Audit and Governance Committee was in line with established guidelines.</p>	<p>High Standard</p>
<p>No observations and recommendations recorded.</p>	

6. Risk Covered: Investments – Controls are not in place to prevent financial loss and undetected error or fraud.		Level of Assurance	
Opinion Statement:		High Standard	
<p>The Authority's cash-flow is well managed and recorded. All investments are made for a short term, mostly for one month. However one investment had been placed for a longer term where funds were known not to be needed.</p> <p>All investments made through DNPA's bank could be traced to the cash-flow spread -sheet, the Main Accounting System and the bank account. We did, however, discover that on one occasion there was a delay in a transaction causing the investment made the same day to incur unnecessary bank charges. This was rectified on the next working day which confirms that established working patterns operate effectively.</p> <p>During the course of the audit we made the following observation. As stated, all investments are made through Barclays, currently this bank is rated as A or F1 so it does not meet the Authority's counterparty approval list standards which states that UK banks outside government ownership require a rating of at least AA or F1+. The bank was downgraded following the financial crisis as was the case with most UK banks. Barclays is still considered a blue chip company, so we are not duly concerned that the Authority uses its own bankers for placing investment monies.</p> <p>Owing to the small nature of the team there is an overlap in responsibilities. Bank reconciliations are undertaken regularly but not independently of the function. However scrutiny is provided by reporting to the Audit and Governance Committee.</p>			
No.	Observation and implications		
6.1	<p>The counterparty approval list does not appear to have been updated for some time; consequently DNPA is not following its own guidelines.</p> <p>We understand that there is an annual review of the Treasury Management Strategy and so suitable amendments could be made at the next review or sooner if the review is some way off.</p>		
	Recommendation	Priority	Management response and action plan including responsible officer
6.1.1	A review of the Treasury Management Strategy document should be undertaken and that amendments made should be duly advised to the Audit and Governance Committee.	Low	Agreed should have been updated when Barclays was downgraded in year – administrative error only and fully consulted with and approved monthly with S151 at the time, reflects the current banking / economic situation worldwide and is not considered to be a risk. Annual review due February 2014.

7. Risk Covered: Investments – Controls are not in place to prevent loss of data		Level of Assurance	
Opinion Statement:		High Standard	
<p>Data is protected by IT protocols, covering back – ups, disaster recovery procedures, and there is a business continuity plan. It was found, however, that the plan had not been reviewed since 2010.</p> <p>Access to financial data is made secure by way of user IDs and passwords and security for bank financial data is subject to further controls by way of access rights granted for internet banking facilities.</p>			
No.	Observation and implications		
7.1	There is a Business Continuity Plan in place but this has not been reviewed since 2010.		
	Recommendation	Priority	Management response and action plan including responsible officer
7.1.1	It would be prudent to review the business continuity plan to ensure that it is up to date. Additionally if it has not been tested for some time consideration should be given to undertaking such an exercise.	Low	<p>The disaster recovery plan (rather than business continuity plan) is reviewed regularly and was last reviewed in 2012, although it is acknowledged this was not recorded. This will be done in future. It is only updated, however, when there is a significant change. This will continue to be the practice.</p> <p>Consideration will be given to testing the system, but whole system restores have cost implications, so will be dependent on funding</p>

8. Risk Covered: The Payroll (Salaries and Wages) may not be suitably controlled resulting in incorrect and / or unauthorised payments being made.			Level of Assurance
Opinion Statement: Salaries and wages, including expenses and additional hours, were found to be paid accurately in accordance with internal procedures and legal requirements. We have made a number of observations which are highlighted below and have made a number of recommendations to ensure records are complete, and to enhance already sound procedures. Payroll output reports regarding monthly statutory deductions are reconciled to FINEST prior to paying the deductions away. Members' allowances and expenses were found to be paid accurately and were appropriately authorised.			High Standard
No.	Observation and implications		
8.1	At present the New Starters Check list does not have a prompt to check that the individual is eligible to work in the UK. The risk is that the Authority could be fined if it employs individuals who are not eligible to work in the UK. There was no evidence of one new starter's right to work in the UK. There was no copy of a UK passport, birth certificate or other appropriate documentation on file.		
	Recommendation	Priority	Management response and action plan including responsible officer
8.1.1	Consideration should be given to amending the New Starter's checklist to include a prompt to ensure a check is completed for the individual's right to work in the UK.	Low	ID checks are performed as part of the induction process (and included on a separate 'Induction Checklist'). However, accept this should more explicit and robust so will update in line with best practice.
8.1.2	Evidence of the individual's right to work in the UK should be obtained and put on file for employee 397728.	Low	Accepted and will ensure this is completed as soon as possible.
No.	Observation and implications		
8.2	One claim form could not be located. It was not on the personnel file in line with the other claims reviewed.		
	Recommendation	Priority	Management response and action plan including responsible officer
8.2.1	The claim form relating to the payment of £86.28 gross to J M Dunn on July 13 should be found. If this cannot be found DNPA should provide assurance that this payment was appropriate and duly authorised.	Low	Accepted. If we cannot locate in personal file(s) we will obtain a copy of the authorised claim form (from HR One/Payroll) to substantiate the payment.

Definitions of Audit Assurance Opinion Levels

Assurance	Definition
High Standard.	The system and controls in place adequately mitigate exposure to the risks identified. The system is being adhered to and substantial reliance can be placed upon the procedures in place. We have made only minor recommendations aimed at further enhancing already sound procedures.
Good Standard.	The systems and controls generally mitigate the risk identified but a few weaknesses have been identified and / or mitigating controls may not be fully applied. There are no significant matters arising from the audit and the recommendations made serve to strengthen what are mainly reliable procedures.
Improvements required.	In our opinion there are a number of instances where controls and procedures do not adequately mitigate the risks identified. Existing procedures need to be improved in order to ensure that they are fully reliable. Recommendations have been made to ensure that organisational objectives are not put at risk.
Fundamental Weaknesses Identified.	The risks identified are not being controlled and there is an increased likelihood that risks could occur. The matters arising from the audit are sufficiently significant to place doubt on the reliability of the procedures reviewed, to an extent that the objectives and / or resources of the Council may be at risk, and the ability to deliver the service may be adversely affected. Implementation of the recommendations made is a priority.

Definition of Recommendation Priority

Priority	Definitions
High	A significant finding. A key control is absent or is being compromised; if not acted upon this could result in high exposure to risk. Failure to address could result in internal or external responsibilities and obligations not being met.
Medium	Control arrangements not operating as required resulting in a moderate exposure to risk. This could result in minor disruption of service, undetected errors or inefficiencies in service provision. Important recommendations made to improve internal control arrangements and manage identified risks.
Low	Low risk issues, minor system compliance concerns or process inefficiencies where benefit would be gained from improving arrangements. Management should review, make changes if considered necessary or formally agree to accept the risks. These issues may be dealt with outside of the formal report during the course of the audit.

Confidentiality under the National Protective Marking Scheme

Marking	Definitions
Not Protectively Marked or Unclassified	Documents, information, data or artefacts that have been prepared for the general public or are for the public web pages or can be given to any member of the public without any exemptions or exceptions to release applying, have the classification NOT PROTECTIVELY MARKED. Some organisations will also use the word UNCLASSIFIED for publicly available information.
Protect	Any material that may cause distress to individuals, breach proper undertakings to maintain the confidence of information provided by third parties, breach statutory restrictions on the disclosure of information, cause financial loss or loss of earning potential, or to facilitate improper gain, give unfair advantage for individuals or companies, prejudice the investigation or facilitate the commission of crime, disadvantage government in commercial or policy negotiations with others should be marked PROTECT.
Restricted	Information or data or documents that should only be shared between a specific group of work staff that have to demonstrate a need to know, because of the sensitive content, then the document must be marked RESTRICTED.
Confidential	Material that is so sensitive that only specific named staff should have access. Special handling rules apply and so CONFIDENTIAL must only be applied to highly sensitive data.
Secret and Top Secret	Information with this sensitivity is unlikely to be available to the Partnership and the Chief Executive of the relevant organisation must make the decision to apply either of these protective markings. These markings are only to be used with information that can only be shared on a strict must know basis, with each party having signed a specific confidentiality agreement.

DARTMOOR NATIONAL PARK AUTHORITY
AUDIT AND GOVERNANCE COMMITTEE

21 February 2014

2014/15 INTERNAL AUDIT PLAN

Report of the Head of Resources

Recommendation : **That Members approve the 2014/15 Internal Audit Plan at Appendix 1**

1 Introduction

- 1.1 Under the Local Government Act 1972, the Chief Financial Officer has a statutory duty to ensure that all financial systems in the Authority are secure. Assurance that this is the case is given through the reporting of Internal Audit. Audits will be carried out under the terms of Accountancy and Audit Regulations 2006.
- 1.2 The Public Sector Internal Audit Standards require that the Head of Internal Audit must “establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals”. The plan should take account of the organisation’s risk management framework and should be adjusted and reviewed, as necessary, in response to changes in the organisation’s business, risk, operations, programs, systems and controls. The plan must take account of the requirement to produce an internal audit opinion and assurance framework.
- 1.3 This audit plan has been drawn up, therefore, to enable an opinion to be provided at the end of the year in accordance with the above requirements and Anne Parsons, Audit Manager at the Devon Audit Partnership (DAP) will present the plan attached at Appendix 1.

2 Plan Timetable and Costs

- 2.1 The audit plan for the 2013/14 financial year allowed for a total of 25 days consisting of; 18 days to cover the key financial systems reviews, 1 day for planning and a further 6 days to cover other operational risks that might be determined in year, to be used on a “call-off” basis. These 6 days have not been utilised.
- 2.2 The cost of Internal Audit provision for 2013/14 is £4,655 (19 days at £245) against a planned budget of £6,125 (25 days).
- 2.3 The audit plan for the financial year 2014/15 allows for up to 19 days of internal audit support. This allows for up to 18 days to cover the key financial systems reviews required as part of Internal Audit responsibilities in reporting to the Section 151 Officer and 1 day for planning. The ability to contract with DAP for further days remains but we have not included any provision in the plan at this time.

- 2.4 The cost of Internal Audit provision for 2014/15 is £4,750 (19 days at £250). It should be noted that whilst DAP's hourly rate has increased this year (reflecting the public sector pay award and increased overhead costs) this is the first price increase since 2011/12.
- 2.5 It is also worth noting that prior to 2011/12 the number of Internal Audit days was 40 costing the Authority £9,500. This has been reduced due to:
- the introduction of taking a risk based approach to auditing
 - the excellent performance of the Finance Team
 - sound financial management
 - robust systems of internal control
 - strong governance arrangements

3 Conclusions

- 3.1 The implementation of the 2014/15 audit plan will ensure that "those charged with governance" and the public will receive assurance that all financial systems are secure and are free from fraud and corruption. DAP's work also complements work carried out by our External Auditor (Grant Thornton).
- 3.2 New threats and risks can occur during the year and as a consequence there is a need for the plan to be flexible, hence the acknowledgement that further days' work may be either required or proactively contracted dependent upon priority and risk.

DONNA HEALY

Internal Audit Plan 2014-15

Dartmoor National Park Authority Audit & Governance Committee

February 2014

INTRODUCTION

Under the Local Government Act 1972, the Chief Financial Officer has a statutory duty to ensure that all financial systems in the Authority are secure. Assurance that this is the case is given through the reporting of Internal Audit. Audits will be carried out under the terms of Accountancy and Audit Regulations 2006.

From April 2013, organisations in the UK public sector are required to adhere to the Public Sector Internal Audit Standards. The Standards require that the Head of Internal Audit must “establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals”. When completing these plans, the Head of Internal Audit should take account of the organisation’s risk management framework. The plan should be adjusted and reviewed, as necessary, in response to changes in the organisation’s business, risk, operations, programs, systems and controls. The plan must take account of the requirement to produce an internal audit opinion and assurance framework.

This audit plan has been drawn up, therefore, to enable an opinion to be provided at the end of the year in accordance with the above requirements.

THE AIM OF THE PLAN

The plan is reviewed and agreed on an annual basis, incorporating the key risks identified through the Authority’s risk register and areas identified by senior management and Internal Audit.

The audit plan for 2014/15 plan has been identified by:

- Adopting a risk based priority approach;
- Discussions and liaison with Directors and Senior Officers regarding the risks which threaten the achievement of corporate or service objectives, including changes and / or the introduction of new systems, operations, programs, and corporate initiatives;
- Taking into account results of previous internal audit reviews;
- Taking into account Internal Audit’s knowledge and experience of the risks facing the Authority, including factors and systems that are key to successful achievement of delivery plans;
- Consideration of risks identified in the Authority’s strategic and operational risk registers

The main objectives of the plan are to provide assurance to the Section 151 Officer and those charged with governance that all arrangements and systems are: -

- Secure;
- Effective;
- Efficient;
- Accurate;
- Complete;
- Compliant.

In order to confirm this, system reviews and compliance testing are completed at both the Authority’s HQ (Parke), High Moorland Office and Vistor Centres located throughout the Park.

THE PLAN

The audit plan for the financial year 2014/15 allows for up to 19 days of internal audit support.

This allows for up to 18 days to cover the key financial systems reviews required as part of Internal Audit responsibilities in reporting to the Section 151 Officer.

When planning and conducting our financial systems work we will liaise with external audit colleagues (Grant Thornton) and discuss the testing planned to ensure that we can complement each other's work.

It should be noted that no audit days are planned for reviewing specific systems as may be identified through taking account of the risk management process and the Authority's registers..

The plan for 14/15 focuses on reviews of the following financial systems:-

- Ordering and Payments
- Income and cash collection
- Bank reconciliation/Investments/Cheque control
- Main Accounting systems and budget monitoring
- Payroll & Travel /E. Travel

Note – these reviews may change to take account of changes in risks faced by the Authority.

Any major findings (if applicable) from the previous year's audit plan will be reviewed to ensure that agreed recommendations have been implemented and are effective.

An annual report for your Audit and Governance Committee will be produced for June 2014.

As part of the audit service we will be available to provide assistance and advice to, and be a central contact point for the Head of Resources (HoR). We would be happy to consider undertaking special project work as we have done in previous years when appropriate and required.

Fraud Prevention, Detection & Investigation

Counter-fraud arrangements are a high priority for the Authority and assist in the protection of public funds and accountability. Internal Audit will continue to be available to assist in the investigation of instances of potential fraud and irregularity referred to it by managers, and will also carry out pro-active anti-fraud and corruption in our testing of the key financial systems referred to above. In recognition of the guidance in the Fraud Strategy for Local Government "Fighting Fraud Locally" and the Audit Commission publication "Protecting the Public Purse" internal audit resource will be allocated to allow a focus on identifying and preventing fraud before it happens.

TIMETABLE

The audits will be completed at specified times of the year through consultation and prior agreement of the HoR. This will also take into account the timetable of the external auditors work where applicable.

All findings will be reviewed with the HoR at the end of each audit programme and prior to the issue of any draft reports.

A copy of all final reports will be available to your external auditors for their information.

2014/15 PLAN AND BEYOND

New threats and risks often occur during the year and are sometimes identified during the course of our audit work. As a consequence there is a need for the plan to be flexible, and for audit resource to be employed where seen as most appropriate. Such issues may be incorporated into future audit plans dependent upon priority and risk assessment.

Proposed Audit Reviews 2014-15	Days
Financial Systems	18
Planning / attendance at Audit & Governance Committee	1
Total	19

The cost of these days will be £4,750 (plus VAT). Additional support will be provided as and when required. Our standard daily rate for this work will be £250, although specialist support may be at a different rate. Please contact us for further details. (Please note that this represents the first increase in the daily rate for the Dartmoor National Park Authority since **2011/12**).

Robert Hutchins
Head of Devon Audit Partnership
January 2014



Auditing for achievement

DARTMOOR NATIONAL PARK AUTHORITY

AUDIT & GOVERNANCE COMMITTEE

21 FEBRUARY 2014

**FINANCIAL MANAGEMENT 1 APRIL TO 31 DECEMBER 2013
AND FORECAST OF FINANCIAL OUTTURN 2013/14**Report of the Head of ResourcesRecommendation : **That the content of the report be noted****1 Monitoring and Management of Revenue Budgets (April to December 2013)**

- 1.1 This report enables Members to monitor income and expenditure variations against the approved budget for 2013/14. 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 varying pressures throughout the year.
- 1.2 The Authority's Financial Regulations provide delegated authority for the Chief Executive (National Park Officer) in consultation with the Chief Financial Officer to enact budget virement below £25,000. Above that sum, Members' approval would be sought.
- 1.3 Processes for sound budget management are well established within the Authority, with quarterly reports to the Leadership Team and detailed and continuous budget monitoring being carried out across all Directorates involving Heads of Service, spending officers and finance staff. This ensures the early identification of pressures and variances so that timely management action can be taken to adjust the budget and/or work programmes accordingly.

2 Forecast Outturn Position as at the 31 December 2013

- 2.1 The 2013/14 net budget was set at £4,114,098 (NPA/13/009) funded by National Park Grant (NPG) fees and charges and Earmarked Reserves. The Authority approved various appropriations to reserves at the end of the 2012/13 financial year (NPA/13/017) which is then allocated to the 2013/14 budget as expenditure is incurred. This has resulted in the net budget increasing to £4,489,361.
- 2.2 Current projections, based on figures at the end of June, indicate that a surplus of £21,627 may arise (£12,390 surplus at month 6). A Cost Centre summary can be found at Appendix 1 and a detailed analysis at Appendix 2.
- 2.3 The main variations and movements since month 6 in the management accounts are as follows:

Salaries - A surplus of £41,999 (surplus of £16,799, month 6) mainly due to in-year vacancies (with just two posts vacant at this time) which offsets maternity leave costs and other in-year grade or pay changes relating to existing staff. RDPE transition funding received for the Hill Farm Project means that there is a 100% salary saving in this cost centre. Some extra hours have been allocated within the Ranger Service to clear a backlog of path repairs and the weekend/public holiday payments is more than the original budget, which reflects the new terms, conditions and working patterns.

Travel & Transport - A deficit of £2,874 (surplus of £3,399, month 6) full use of 3 pool cars has reduced mileage claims for “grey fleet” usage, which offsets increased fuel costs and repair costs incurred on returning the leased Land Rovers, the leases also being extended by 6 months.

Premises - A surplus of £25,563 (surplus of £37,097, month 6) relating to a saving on the annual insurance premium, deferral of external rendering works to the Visitor Centre/HMO at Princetown, offsetting repairs to the banking at the rear of the stable wing and drainage work at Parke, a new diesel tank at Station Yard and other unforeseen general repairs and maintenance.

Supplies and Services - A surplus of £61,514 (deficit of £50,074, month 6) the most significant variations being:

Overspends:-

- £5,000 Biodiversity Action Plan (BAP) project costs being met from external grant funding
- £7,000 increased costs for repairs to the Holne Leat
- £2,500 for the Fernworthy survey
- £2,758 overspend in the Communications promotion budget
- £30,000 legal costs relating to Planning Enforcement cases
- £2,000 increased costs for the mobile web project
- £3,300 increased Health & Safety and equipment costs for Rangers and Conservation Works
- £3,000 contribution to the National Parks England Income Generation Project
- £1,800 increased ANPA related legal costs in respect of “Britain’s Breathing Spaces”
- £2,000 increased HR costs – Health & Safety (asbestos & radon monitoring) and South West Councils support for Job evaluation appeals

Underspends:-

- £14,230 underspend in the Farming Futures budget which will be carried forward to 2014/15 (grant funded)
- £8,668 underspend in the Hill Farm Project budget due to RDPE transition funding being received
- £8,013 underspend in the woodlands estate works budget
- £34,783 underspend in the White Horse Hill project budget (timing) which will be carried forward to 2014/15 (grant funded)
- £21,071 underspend in the Public Rights of Way budget, due to weather delays and lack of capacity, which will be carried forward to 2014/15 (grant funded)

- £3,000 saving in recreation budgets
- £5,000 saving in planning appraisals & public notices budgets
- £14,700 underspend in the Forward Planning budget where proposed work streams have been delayed or deferred (Dartmoor Economic Model, Minerals Plan work, Statement of Community Involvement & design leaflets)
- £6,000 savings in the Corporate Operating Costs budget relating to insurance, postage and telephones
- £5,500 underspend in the Authority wide training budget

Grant income - A surplus of £21,079 (surplus of £16,126, month 6) mainly due to:

- £6,080 extra from Devon County Council for maintenance of Public Rights of Way
- £5,000 from the MoD for BAP projects
- £9,262 from staff working on the Hill Farmer Training Project
- £4,125 anticipated income from various partners towards the Leats project and Fernworthy Survey
- £934 woodland grant income from the Forestry Commission
- However the Authority is exposed to some exchange rate risk in relation to ERDF grant income for the Cordiale Project (£3,524 forecast)

Sales, Fees & Charges - A deficit of £8,956 (deficit of £27,734, month 6) the most significant variations being:

Increases:-

- £6,777 received for filming / use of land / wayleaves
- £1,950 from FEPs, walks & talks in Archaeology
- £20,601 increased planning fee income
- £1,777 rating revaluation refund for Parke and room hire
- £2,500 increased donations from car park cairns
- £1,700 net increase in other fees & charges
- £1,700 sign board advertising income

Decreases:-

- £34,000 Visitor Centres sales income projection; down 2% against 2012/13 outturn (an improvement since month 6)
- £12,000 reduction in car park income at Princetown due to the delay in commencing charging

2.4 Within the budget the Authority set aside a Project Fund budget of £150,000 for this financial year. The following projects totalling £61,159 are either in progress or have been completed:

- People counters at the Visitor Centres (£1,493)
- Dust management system at Station Yard (£6,000)
- Active Dartmoor Ambassador (£3,250)
- Online Communications Channel (£4,000)
- Audience Development Plan (£13,381)
- Newtake Boundary Styles (£4,000)

- Conservation Plan for Higher Uppacott (£8,000)
- Smart phones for Rangers (£4,085)
- Residents Survey (£9,950)
- Cuckoo Tagging (£4,000)
- Postbridge Village Hall grant (£3,000)

2.5 Two other projects approved in-year, have since been deferred:

- Resurfacing of Princetown Car Park (£40,000) – now included in the 2014/15 budget (NPA/13/035)
- On Paths Please phase II (£24,000) – to be reallocated against the 2014/15 Project fund

2.6 It was anticipated that £30,000 may have been allocated by the Authority in November as a contribution to the Woodland Trust for the purchase of Fingle Woods. However the Authority deferred this item, requesting further information and clarification regarding access rights.

2.7 It is unlikely that further projects can be brought forward or implemented this close to year end and so the remaining Project Fund balance (£88,841) will be used to offset the original budget requirement to make a drawdown on reserves to balance the original budget (£138,777).

2.8 As mentioned above, some projects that have been grant funded for specific purposes are unlikely to be complete, and further contributions have also been received in-year. Therefore, at year-end, the Authority will be asked to approve transfers back into Earmarked Reserves for the following:

- £14,230 Farming Futures
- £1,200 Leats
- £34,783 White Horse Hill
- £24,054 Public Rights of Way
- £10,000 Historic Environment Record

All of these amounts will be transferred back into the 2014/15 Revenue Budget on 1st April to match committed expenditure and to meet the terms and conditions of our external funders and partners. See Appendix 4.

3 Capital Programme and Prudential Indicators

3.1 The Authority set a small capital programme for 2013/14 totalling £183,016 consisting of the replacement of Ranger vehicles and a provisional sum towards the installation of a biomass boiler at our Princetown Offices.

- The total cost of the five new Land Rovers for the Ranger Service was £100,233
- The installation of a biomass boiler at the Princetown Office has been completed at a cost of £99,877
- Two other vehicles have been procured: a pool vehicle based at Parke costing £8,040 and a van for the Conservation Works Team costing £11,361.

The Capital Programme Outturn is therefore forecast at £219,511

- 3.2 As previously reported, the Authority sold a parcel of land at Pear Tree Cross, Ashburton and a £54,000 Capital Receipt has been received. This receipt will be used to partially fund this year's capital programme.
- 3.3 The Authority has no plans for external borrowing and therefore the remaining prudential indicators do not apply.

4 Reserves

- 4.1 The Authority brought forward Earmarked Reserve balances totalling £2.42 million on 1 April 2013 and maintained a General Reserve of £0.30 million (see Appendices 4 and 5).
- 4.2 The Earmarked Reserves includes grants and contributions received in previous years which are ring fenced for specific projects. These total £333,304 and are listed in the top section of Appendix 4. £204,429 has been utilised to date, the remainder will be carried forward at year end, as these projects straddle more than one financial year. (See 2.7 above).
- 4.3 A further £250,058 has also been earmarked to be allocated against expenditure that is being incurred during this financial year. The Authority has also made match funding allocations to two projects that will commence in 2014: an extra £100,000 for Moor than Meets the Eye (NPA/14/001) and £30,000 for Cycling in National Parks (NPA/13/015), which are both externally funded and involves multiple partners and agencies.
- 4.4 The current projected revenue surplus is forecast at £21,627 and although this may fluctuate slightly in the remaining 3 months of the financial year, it is not anticipated to be significantly altered. Any revenue surplus at year end will be transferred into reserves as normal.
- 4.5 Based on the current financial position, the year-end balance for earmarked reserves is anticipated to be circa £2.13 million, and the General Reserve will be maintained at £0.30 million, this committee will be kept informed of any variation to this forecast estimate.

5 Sustainability and Equality Impact

- 5.1 Consideration is always given, when deciding which areas of expenditure should be supported, to equality and sustainability issues.

6 Conclusions

- 6.1 The forecast outturn surplus of £21,627 (£12,390 at month 6) represents a -0.48% variance (-0.28% at month 6) against the revised 2013/14 budget. It should be noted that some forecasts may fluctuate very slightly, especially if some projects are delayed due to poor weather conditions, or if other income is received and / or generated in the next 3 months. Action to realign budgets is not therefore recommended at this time.

8.2 The current year's projected outturn will be robustly monitored and challenged over the remaining three months to ensure that the Authority's aims, objectives and outcomes are achieved. Members will be notified before year-end if any new budget pressures, or significant variations are likely to occur.

DONNA HEALY

Background Papers

NPA/AG/13/017 – Financial Management 1 April to 30 June 2013 & Forecast Financial Outturn

NPA/AG/13/022 – Financial Management 1 April to 30 September 2013 & Forecast Financial Outturn

NPA/13/009 – 2013/14 Net Revenue Budget, Medium Term Financial Plan & Capital Budget

Attachments – Appendix 1 - Revenue Budget Monitoring Report as at 30.06.13
Appendix 2 - Outturn Variance
Appendix 3 - Reserves: Risk Based Analysis Analysis
Appendix 4 - General and Earmarked Reserve Balances

2013/14 Revenue Budget Monitoring: Summary Report 1 April to 31 December 2013

Functional Strategy	2013/14 Original Budget £	2013/14 Budget Variation/ Virement £	2013/14 Revised Budget	2013/14 Actual & Committed Month 9 £	2013/14 Budget Remaining	2013/14 Projected Outturn	2013/14 Year End Deficit/ (Surplus) £
Biodiversity	110,214	9,000	119,214	72,541	(46,673)	112,019	(90,479)
Land Management	20,382	22,230	42,612	22,631	(19,981)	28,735	(13,877)
Woodlands	49,534		49,534	29,420	(20,114)	39,084	(10,450)
Hill Farm Project	22,318		22,318	(6,175)	(28,493)	(10,805)	(33,123)
South West Protected Landscapes (Cordiale)	0		0	32,129	32,129	3,524	3,524
Directorate Costs	8,850		8,850	3,897	(4,953)	8,400	(450)
Natural Environment	211,298	31,230	242,528	154,443	(88,085)	180,957	(144,855)
Archaeology	96,899	40,838	137,737	81,938	(55,799)	104,132	(33,605)
Built Environment	60,184	2,900	63,084	46,668	(16,416)	62,043	(1,041)
Higher Uppacott	18,576	14,800	33,376	27,952	(5,424)	34,916	1,540
Cultural Heritage	175,659	58,538	234,197	156,558	(77,639)	201,091	(33,106)
Visitor Management	73,350	26,874	100,224	58,593	(41,631)	105,566	5,342
Access	99,506	4,000	103,506	72,360	(31,146)	100,477	(3,029)
Public Rights of Way	92,647	42,761	135,408	80,950	(54,458)	111,354	(24,054)
Sustainable Transport & Tourism	24,767	1,000	25,767	17,784	(7,983)	25,523	(244)
Traffic Management	500		500	0	(500)	0	(500)
Recreation Management, Traffic & Transport	290,770	74,635	365,405	229,687	(135,718)	342,920	(22,485)
Visitor Centres	268,004		268,004	130,095	(137,909)	294,456	26,452
Communications	188,102	24,556	212,658	169,959	(42,699)	174,905	(37,753)
Education	111,955		111,955	81,490	(30,465)	109,507	(2,448)
Education, Information & Communication	568,061	24,556	592,617	381,544	(211,073)	578,868	(13,749)
Rangers	395,810	4,085	399,895	325,117	(74,778)	427,777	27,882
Conservation Works Service	218,625	6,000	224,625	178,806	(45,819)	236,462	11,837
Development Management	370,722	0	370,722	227,714	(143,008)	369,232	(1,490)
Forward Planning & Community	228,737	148,000	376,737	302,444	(74,293)	363,322	(13,415)
Sustainable Development Fund	115,013	89,378	204,391	70,940	(133,451)	202,488	(1,903)
Corporate and Democratic Core	321,960	0	321,960	245,727	(76,233)	323,032	1,072
Information Technology	195,879		195,879	146,894	(48,985)	202,114	6,235
Corporate Operating Costs	78,442		78,442	84,453	6,011	71,030	(7,412)
Resources	172,269		172,269	118,490	(53,779)	168,754	(3,515)
Legal & Democratic Services	105,059		105,059	74,933	(30,126)	108,011	2,952
Human Resources	139,188		139,188	107,601	(31,587)	141,075	1,887
Office Accommodation (Parke)	99,970	4,000	103,970	97,526	(6,444)	110,611	6,641
Office Accommodation (Princetown)	93,620	(4,000)	89,620	42,225	(47,395)	51,435	(38,185)
Corporate Services	884,427	0	884,427	672,122	(212,305)	853,030	(31,397)
Capital	183,016		183,016	219,511	36,495	219,511	36,495
Project Fund - transferred to other services	150,000	(61,159)	88,841	0	(88,841)	0	(88,841)
Total Net Expenditure	4,114,098	375,263	4,489,361	3,164,613	(1,324,748)	4,298,690	(273,955)
Funded By:	£			£	£	£	£
National Park Grant	(3,975,321)		(3,975,321)	(3,132,839)	842,482	(3,975,321)	0
Capital Receipts	0		0	(54,000)	(54,000)	(54,000)	(54,000)
Transfers from Earmarked Reserves	0	(375,263)	(375,263)	(375,263)	0	(375,263)	0
Transfers to Earmarked Reserves at year-end	0		0	0	0	84,267	84,267
Transfers from Reserves: to balance the budget	(138,777)		(138,777)	0	138,777	0	138,777
Total	(4,114,098)	(375,263)	(4,489,361)	(3,562,102)	927,259	(4,320,317)	169,044
Budget Variation - (Under) / Over Spend	0	0	0	(397,489)	(397,489)	(21,627)	(104,911)

2013/14 BUDGET MONITORING REPORT: VARIANCE ANALYSIS AS AT MONTH 9	Salaries £	Travel & Subsistence £	Premises £	Transport £	Supplies & Services £	Expenditure Overspend (Underspend) £	Grants £	Sales Fees & Charges £	Income Deficit (Surplus) £	Total Variance Deficit (Surplus) £	Explanation
BIODIVERSITY LAND MANAGEMENT	(5,424)	(1,776)			5,005 (7,100)	(2,195) (7,100)	(5,000)	(6,777)	(5,000) (6,777)	(7,195) (13,877)	Vacancy savings & travel savings. Increased income has funded in year projects Filming & Wayleave income, offsetting Holne leat repairs. Farming Futures external funding balance not fully utilised and to be carried forward via reserves
WOODLANDS	(25)	(1,114)			(8,013)	(9,152)	(934)	(364)	(1,298)	(10,450)	Income: FC grants & Deer Management. Travel savings and Estate works budget will not be utilised
SOUTH WEST PROTECTED LANDSCAPES DIRECTORATE COSTS		(450)				(450)			3,524 0	3,524 (450)	Potential exchange rate and under recovery of overheads risk re: Cordiale Travel savings
HILL FARM PROJECT	(15,378)				(8,255)	(23,633)	(9,262)	(228)	(9,490)	(33,123)	Income: Guided walks & Hill Farmer Training grant. RDPE transition funding approved for 12 months, therefore DNPA budget not required
NATURAL ENVIRONMENT	(20,827)	(3,340)	0	0	(18,363)	(42,530)	(11,672)	(7,369)	(19,041)	(61,571)	
ARCHAEOLOGY	7,384	(1,488)				(27,530)	(4,125)	(1,950)	(6,075)	(33,605)	Job evaluation regraded post. Local history event costs & Fernworthy Survey, being offset by external funding. WHH funds b/fwd from Reserves not utilised this year, to be c/fwd. Contributions received for Leats - to be c/fwd
BUILT ENVIRONMENT UPPACOTT	(24)	(1,017)	1,125		625	(1,041) 1,750		(210)	0 (210)	(1,041) 1,540	Travel savings Premises repairs and maintenance
CULTURAL HERITAGE	7,360	(2,505)	1,125	(98)	(32,703)	(26,821)	(4,125)	(2,160)	(6,285)	(33,106)	
VISITOR MANAGEMENT	(1,240)	2,213	(26)	(1,465)	(1,493)	(2,011)		7,353	7,353	5,342	Mileage costs due to delay in delivery of new van and vehicle adaptations, offset by lease premium savings. Repairs & maintenance budget savings. Reduction in income due to delayed introduction of parking charges.
ACCESS & RECREATION PUBLIC RIGHTS OF WAY	(64)	194		43	(1,500)	(1,327) (17,974)	(1,702) (6,080)		(1,702) (6,080)	(3,029) (24,054)	Open Access Agreement re-negotiated saving £1,500. Increased income from "£ for the Park" Weekend/Public Holiday pay. Increased PRow grant from DCC. Further delays in work due to poor weather and capacity issues. Balance to be carried forward via reserves
SUSTAINBLE TOURISM & TRANSPORT TRAFFIC MANAGEMENT	(9)	(235)				(244) (500)			0 0	(244) (500)	Travel savings Speed visor budget unlikely to be utilised
RECREATION MANAGEMENT	1,784	2,172	(26)	(1,422)	(24,564)	(22,056)	(7,782)	7,353	(429)	(22,485)	
VISITOR CENTRES	(8,536)	(119)	162		643	(7,850)		34,302	34,302	26,452	Vacancy savings. Sales income down 2% in comparison to 2012/13 outturn and current year budget was over estimated
COMMUNICATIONS EDUCATION	(40,780) (1,483)	113 (360)		(617)	2,759 (1,125)	(37,908) (3,585)		155 1,137	155 1,137	(37,753) (2,448)	Vacancy savings. Increased costs: promotion, proof reading, infrastructure maintenance Pension contribution savings. Underspend in volunteers & walks budget being offset by reduced income
PROMOTING UNDERSTANDING	(50,799)	(366)	162	(617)	2,277	(49,343)	0	35,594	35,594	(13,749)	
RANGERS	17,227	(300)	(214)	9,889	1,762	28,364		(482)	(482)	27,882	Weekend, public holiday pay & extra hours undertaken. Repairs to lease vehicles being returned. Equipment / adaptations costs for new vehicles purchased. Extended leasing costs due to delayed purchasing.
CONSERVATION WORKS	3,826	(150)	3,048	3,698	1,543	11,965		(128)	(128)	11,837	Honorarium re excess hours / extra work. Increased fuel & vehicle repairs costs. H&S improvements to works depot. Replacement of tools & equipment.
RANGERS, ESTATES & VOLUNTEERS	21,053	(450)	2,834	13,587	3,305	40,329	0	(610)	(610)	39,719	
DEVELOPMENT MANAGEMENT	(4,266)	(2,001)			25,377	19,110		(20,600)	(20,600)	(1,490)	Vacancy savings. Enforcement / legal costs. Savings: planning appraisals and public notices. Increased Planning Fees income
DEVELOPMENT MANAGEMENT	(4,266)	(2,001)	0	0	25,377	19,110	0	(20,600)	(20,600)	(1,490)	
FORWARD PLANNING & COMMUNITIES	(108)	(1,044)				(15,874)	2,500	(41)	2,459	(13,415)	Travel savings. Projects not proceeding this year: DNP Economic Model, Geo Assessment & MIS Survey, SCI, Design advice leaflets. Income budget error
SUSTAINBLE DEVELOPMENT FUND	(2,074)	171				(1,903)			0	(1,903)	Vacancy saving.
FORWARD PLANNING	(2,182)	(873)	0	0	(14,722)	(17,777)	2,500	(41)	2,459	(15,318)	
CORPORATE & DEMOCRATIC CORE	(435)	(1,395)		467	2,435	1,072			0	1,072	Pension in payment & travel savings. Contribution made to NPE Income Generation Report
CORPORATE & DEMOCRATIC CORE	(435)	(1,395)	0	467	2,435	1,072	0	0	0	1,072	
INFORMATION TECHNOLOGY	2,400	1,008			2,774	6,385		(150)	(150)	6,235	New pension contributions and regrading of post. Increased travel costs. Mobile Web project.
CORPORATE OPERATING COSTS RESOURCES	(3,752)	(140)		(1,077)	(6,044)	(7,121) (3,515)		(291)	(291)	(7,412) (3,515)	Savings: Insurance, transport, postage & copying Vacancy & travel savings. Increased ICT costs
LEGAL	2,122	21				1,802		(993)	(993)	2,952	New pension contributions. Travel savings. Legal costs (ANPA)
HUMAN RESOURCES	5,602	(250)				1,887			0	1,887	Maternity cover. Travel savings. Increased costs: Wintime upgrade, subscriptions & ex-gratia payment, being offset by under utilised training budget
OFFICE ACCOMMODATION (PARKE) OFFICE ACCOMMODATION (PRINCETOWN)	(59)	(50)	8,527 (38,185)			8,418 (38,185)		(1,777)	(1,777)	6,641 (38,185)	Income: Room hire & rating revaluation refund. Repairs & maintenance to stable block & drains Re-rendering work deferred until 2014/15
CORPORATE SERVICES	6,313	589	(29,658)	(874)	(4,556)	(28,186)	0	(3,211)	(3,211)	(31,397)	
CAPITAL PROJECTS CAPITAL RECEIPTS						0 0			0 0	36,495 (54,000) (88,841)	Provisional estimates included in the original budget - actual costs after tendering were higher Sale of Land: Pear Tree Cross. To be used to finance Capital Expenditure Unallocated Project Fund - see report for detail, some projects deferred to 2014/15
										138,777	Transfer from reserves to support the 2013/14 revenue budget no longer required
										84,267	Carry Forwards: Farming Futures, Leats & White Horse Hill, HERO and PRow grant
REVENUE EXPENDITURE	(41,999)	(8,169)	(25,563)	11,043	(61,514)	(126,202)	(21,079)	8,956	(12,123)	(21,627)	

2013/14 RESERVES: RISK BASED ANALYSIS <i>Dependent on 2013/14 closing balances</i>	Risk Level	Rate	2013/14 Closing Balance £'000
Employees: Allowance for increased pay awards Maternity / Paternity Cover Equal Pay Claims / Employment Tribunals Redundancy post 2014/15 2016/17 National Insurance / Pension changes (ongoing future pressure) Pension Fund - Past Deficit Recovery	Low High Low Low High Medium	1% extra PA Based on 4 staff Est. Est. Est. Est.	35 42 50 100 55 231
Costs & Awards: Appeals / Public Enquiries / Litigation	High	Est.	250
Loss of Income: Planning related fees Reduced Sales, Fees & Charges Partnership Income / Grants	Medium Medium High	5% 10% 10%	9 19 14
General Inflation:	Medium	Average of 3%	42
External Funding: Grants & Contributions with Restrictions Match Funding Reserve HLF - MTMTE Landscape Partnership Bid - phase 2 Cycling in National Parks	N/A N/A N/A N/A	Actual Actual Actual Actual	139 91 200 30
Property: Repairs & maintenance	Medium	Est.	222
Revenue Projects in 2014/15 Chagford Cattle Grid Princetown Visitor centre - Phase II	N/A N/A	Actual Est.	3 100
Capital Projects in 2014/15 Vehicle Replacement Programme Provision for future replacement of Landrovers (sinking fund)	N/A N/A	Actual Est.	51 12
Revenue - 2% Future Reductions in NPG Contribution to 2015/16 Revenue Budget 2% Future Reductions in NPG Contribution to 2016/17 Revenue Budget	Medium High Medium High	Rebased NPG Rebased NPG	72 69 71 63
2013/14 Revenue Outturn Forecast Surplus	N/A	Estimated	161
General Reserve - Minimum amount to cover unanticipated costs / emergencies			300
Total Reserve Balance			2,431

2013/14 GENERAL FUND AND EARMARKED RESERVE BALANCES

General Fund Reserves	2013/14 Opening Balance	2013/14 Movements	2013/14 Closing Balance	Notes
	£	£	£	
Grants & Contributions with Restrictions				
South West Protected Landscapes - Various	(1,104.00)	1,104.00		Various
Dartmoor Sustainable Development Fund	(89,378.00)	89,378.00		DNPA - grants awarded, not yet paid
Biodiversity Action Plan	(5,000.00)	5,000.00		Defence Infrastructure Org
Farming Futures	(22,230.37)	8,000.00	(14,230.37)	NE & Commoners
Hill Fram Project Grant	(7,608.00)	0.00	(7,608.00)	Duchy
HERO	0.00	(10,000.00)	(10,000.00)	English Heritage
Action for Wildlife	(21,385.00)	21,385.00	0.00	Various Partners
White Horse Hill	(39,357.53)	4,574.53	(34,783.00)	English Heritage & Partners
Leats Project	(1,480.00)	280.00	(1,200.00)	Various Partners
Neighbourhood Planning Grant	(5,000.00)	5,000.00	0.00	DCLG
Public Rights of Way	(42,761.00)	18,707.00	(24,054.00)	DCC
Haytor Hoppa	(1,000.00)	1,000.00	0.00	Natural England
New Homes Bonus	(97,000.00)	50,000.00	(47,000.00)	West Devon, South Hams, Teignbridge Councils
	(333,303.90)	194,428.53	(138,875.37)	Balances are carried forward to match expenditure & satisfy restrictions
Earmarked Reserves Opening Balance :	(1,691,646.66)	130,000.00	(1,561,646.66)	
2012/13 Project Fund Balances b/fwd				
Conservation Area Appraisals	(2,900.00)	2,900.00	0.00	
Higher Uppacott Works	(6,800.00)	6,800.00	0.00	
2012/13 Programme Delays				
LDF/DMD	(75,000.00)	75,000.00	0.00	
National Park Management Plan	(15,000.00)	15,000.00	0.00	
Enjoy Dartmoor - second print run	(7,356.00)	7,356.00	0.00	
Princetown Car Park Machines	(12,000.00)	12,000.00	0.00	
Uppacott - Income held to fund repairs	(1,002.00)	1,002.00	0.00	
External / Match Funding				
HLF - Moor Than Meets the Eye Contribution from NPG	(100,000.00)	(100,000.00)	(200,000.00)	To be held until 2014/15 when outcome of bid known (NPA/14/001)
Local Sustainable Transport Scheme match funding	(40,000.00)	0.00	(40,000.00)	Bid unsuccessful, used to fund other in-year allocations
Cycling in National Parks (DFT)		(30,000.00)	(30,000.00)	To be paid over in 2014/15 (NPA/13/015)
Appropriations from reserves to MTFP				
2013/14 Revenue Surplus	0.00	(21,627.00)	(21,627.00)	
2013/14 Contribution to Revenue & Capital Budget	(138,777.00)	0.00	(138,777.00)	No longer required to support the budget: underspend in the Project Fund and Capital Receipt received that will fund Capital Expenditure
Budget Management Fund C/Fwd	(2,090,481.66)	98,431.00	(1,992,050.66)	
General Reserve	(300,000.00)	0.00	(300,000.00)	Statutory Reserve
Total General Fund Balance	(2,723,785.56)	292,859.53	(2,430,926.03)	

DARTMOOR NATIONAL PARK AUTHORITY

AUDIT & GOVERNANCE COMMITTEE

21 February 2014

**CONSERVATION AND COMMUNITIES PERFORMANCE REPORT – QUARTER 3
(OCTOBER – DECEMBER 2013)**Report of the Director of Conservation and CommunitiesRecommendations : **That Members note the content of the report****1 Purpose of the report**

- 1.1 This report is to inform Members of progress towards implementation of actions within the Business Plan and performance targets for the third quarter of 2013/2014 and provide an opportunity for discussion and challenge.

2 Overview of Objectives and Key Actions from the Business Plan and Directorate Plan

- 2.1 **Dartmoor Mires Project** – following the period of restoration reported in November the team has been analysing monitoring information and planning for the final restoration at Flat Tor Plan due to take place in summer and autumn 2014.
- 2.2 **Archaeology and Historic Environment** - the analysis and conservation of artefacts from Whitehorse Hill is complete and results are being pulled together. A BBC documentary about the project was broadcast on 7 February 2014. Work on the Historic Environment Character Assessment has been completed and the report has been used as supporting evidence for the Landscape Partnership bid.
- 2.3 **Moor than meets the eye** – a full report was presented to Authority in January 2014. The bid has now been submitted.
- 2.4 **Biodiversity Action Plan (BAP)** - The general text and interactive maps for the BAP have been drafted and were launched on the website in January 2014. An action plan for Rhôs pastures and a draft plan for moorland is complete. Of the 12 species action plans seven are now complete or in draft form. Significant progress has been made over the 3rd Quarter but we will not achieve our target of completing all 12 this year. Significant officer time has been spent on larger planning applications during the past six months which has hampered progress.
- 2.5 **Maintenance** - Essential maintenance works for Higher Uppacott have been undertaken to repair areas of thatch which deteriorated during the extreme wet weather and repairs to the timber roof structures in the Shippon have been completed. A replacement wood-burning appliance will be fitted and repairs to the collapsed wall will be completed over the next quarter. Detailed surveys and liaison with English Heritage have taken place to ensure that all final proposals are

appropriate. A Conservation Plan has been completed for Higher Uppacott to support the Moor than meets the eye application. Resurfacing of Princetown car park has been approved but is now likely to be implemented in April 2014 after advice from potential contractors.

- 2.6 **Woodlands** - a discussion about the future of the Authority's woodland estate has taken place at the Park Management Working Panel to help provide a steer for future work. This has not been progressed due to other commitments and this work area remains a lesser priority for the Authority.
- 2.7 **Hill Farm Project** – a report to Authority on 7 February 2014 provided an update on the work of the Hill Farm Project. Members will note Defra have awarded Transition Funding for the project to allow it to continue in its current form for another year (until 31.12.2014). During December 2013 staff actively supported many farmers with submissions on the consultation to change regulations relating to TB testing for movements on and off the common.
- 2.8 **Public Rights of way and Open land** - an erosion survey by Rangers and volunteers has started. Work to the bridleway that runs south from Princetown towards South Hessary Tor has been delayed and is now programmed for February/March 2014 (subject to the weather). The extreme weather has put pressure of the public rights of way network and a survey in the new year estimated potential works required to the value of £110,000. Unfortunately there is not the capacity to undertake this work at the moment and we are also seeing a delay in the implementation of other planned schemes. We have not maintained the 90% target for public rights of way that are easy to use by the public. This is probably a reflection of the reduction in resources over the past two years combined with some severe weather patterns. It is proposed elsewhere in this agenda that Members may wish to take a closer look at our role in delivering public rights of way during 2014.
- 2.9 **Implementation of the Recreation Strategy** – Following on from the successful litter campaign work has started on ways to deal with overnight camping in car parks. This work will be shared with Members at the Park Management Working Panel in March.
- 2.10 **Local communities** - The two community events planned for this year have been postponed due to staff capacity and to allow further consideration of format. During the year outreach staff and Rangers have taken the outreach vehicle to West Devon and South Hams "Connect" events in 14 communities across the district which was well received by residents. The latest being at Rattery in October 2013.
- 2.11 **Outreach** – The momentum and success gained during the summer by attendance at summer shows has continued during the autumn period. We have trialled a range of new locations and events with the Outreach vehicle including presence at market towns and Christmas fayres. These have proved successful. Three partnership Ranger Ralph events have attracted over 354 participants nearly double the number achieved last year. Members will note that satisfaction with events and education services has remained high in the third quarter reaching or exceeding the target of 90%. Likewise targets are being exceeded for those people who feel that learning and understanding has been enhanced by these activities. Discussion over the past year has resulted in the Authority securing external funding for a Marketing and

Communications Apprentice and this is now being advertised for a start date of 1 April 2014.

- 2.12 **Volunteers** – We continue to offer a range of volunteer opportunities on the website. Figures for volunteer days in the second quarter have been revised due to some late figures being processed and this brings the total much closer to the figure achieved last financial year. We have continued with a positive uptake during the third quarter, exceeding the figures for last year, which means we may now reach our target for the year. We continue to attract people from under-represented groups and have already exceeded our annual target in this area.
- 2.13 **Sustainable Development Fund** - progress this year is steady, a total of 11 applications in the third quarter and 5 approved. 75% of the budget is now allocated to a range of schemes achieving the priorities of energy efficiency, sustainable travel and young people.

3 Overview of Performance

- 3.1 The Conservation and Communities performance monitoring table is attached at Appendix 1. Progress towards performance targets is good and there are no major areas of concern. Members will note that we are now gaining some momentum with £ for the Park showing a significant increase in income during the third quarter. Members will also note the increase in income received from car parking at Princetown which is now starting to show significant increases in our car park income against the previous year. Completion of the action plans for the BAP (Living Dartmoor) will not be completed this year and more appropriate targets need to be set next year.

4 Equality and Sustainability Impact

- 4.1 There are no sustainability or equality issues to report.

5 Financial Implications

- 5.1 All work detailed above has been completed through the agreed budget for 2013/14 or use of the Project Fund. Significant variances in budget can be seen in the Hill Farm Project which reflects the income now received for Transition Funding as noted above. The Ranger budget is still showing an overspend due to vehicle repairs required at the end of lease and adjustments to pay resulting from new working arrangements. Members will also note that Public Rights of Way grant is being transferred to reserves as schemes have not been progressed due to bad weather and lack of capacity.

ALISON KOHLER

CONSERVATION COMMUNITIES - DNPA PERFORMANCE INDICATORS

Ref No.	How will we measure our achievement	Previous Years		Current Year			
		2011/12	2012/13	Quarter 1	Quarter2	Quarter3	Quarter4
CC1	Sustainable Development Fund:						
	Number of applications received	21	45	3 (18)	16 (10)	11 (11)	(6)
	Number of applications approved	21	26	1 (11)	7 (8)	5 (6)	(1)
	% of budget allocated	100%	100%	2% (57%)	36% (6%)	37% (33%)	(4%)
CC2	Number of Planning Applications requiring bat survey	38	80	15 - of which 9 came with application (17)	22 – of which 14 with app (18)	23 - of which 16 with app (23)	(22)
CC3	Number of Formal Development Management Consultations (3):						
	Ecology		181	52 (36)	46 (41)	48 (51)	(53)
	Archaeology		56	10 (12)	13 (13)	15 (15)	(16)
CC4	Car Park Counter Numbers:						
	Figures will be input retrospectively as data from counters not yet available						
	Princetown	73,391	56,283	17512 (16,259)	5548 *(20831)	(11,005)	(8,188)
	Haytor lower car park	66,417	62,625	17,621 (18,752)	21414 (21,381)	(10,831)	(11,661)
	Meldon	n/a	18,590	891 (5,424)	(7,940)	(563)	(4,663)
	Postbridge	36,502	41,451	14,189 (14,292)	20015 (17,522)	(6,050)	(3,587)
	Total (not inc. Postbridge Q1)	n/a	164,657				
	Total (not inc. Meldon Q2)	n/a	160,359				
	% Change	n/a		(-22%)	(-9%)	(23%)	(-22%)

(**) - quarterly figures in green = corrected figure when whole quarter has been downloaded. If black = most recent report available (A Watson collecting figures ASAP will complete retrospectively)

(**) = figures from previous year

CONSERVATION COMMUNITIES - DNPA PERFORMANCE INDICATORS

Ref No.	How will we measure our achievement	Previous Years		Current Year			
		2011/12	2012/13	Quarter 1	Quarter2	Quarter3	Quarter4
CC5	Car Park Income from Donation Boxes:						
	Newbridge		£1,728.69	622.98	662.07	206.50	
				510.15	646.39	407.00	165.15
	Princetown Figure for Q2 includes income from new pay and display from August. Figure for Q3 is the income from pay and display machines		£5,371.10	1369.28	5210.56	2327.00	
				1485.25	2312.19	804.04	769.62
	Meldon		£1,297.36	358.40	610.37	240.98	
				427.30	402.70	263.54	203.82
	Postbridge		£4,832.87	1249.49	2498.16	655.23	
				1496.94	2300.30	684.59	351.04
	Haytor		£2,602.44	588.08	1195.42	354.80	
				717.52	971.76	538.07	375.09
	Total		£15,832.46	4188.23	10176.58	3784.51	0.00
				4637.16	6633.34	2697.24	1864.72
	% Change			-9.7%	53.4%	40.3%	
-14%				+7%	-18%	-37%	

CONSERVATION COMMUNITIES - DNPA PERFORMANCE INDICATORS

Ref No.	How will we measure our achievement	Previous Years		Current Year			
		2011/12	2012/13	Quarter 1	Quarter2	Quarter3	Quarter4
CC6	Figures will be input retrospectively as data from counters not yet available						
	Toilet Counter figures: Note: quarterly figure in black is most recent count as available at report date. Figure in red is subsequently corrected figure when whole quarter has been downloaded						
	a. Venford (originally down as Postbridge but we don't have a counter in that toilet block)	n/a	n/a	5497 *(6591)	*(8099)	*(367)	*(closed)
	b. Haytor	n/a	n/a	32752 *(39199)	*(33569)	*(8920)	*(16175)
CC7	Figures will be input retrospectively as data from counters not yet available						
	Path Counter figures: Note: quarterly figure in black is most recent count as available at report date. Figure in red is subsequently corrected figure when whole quarter has been downloaded						
	a. Haytor path (HAYTFP1)	26,877	20,652	7680 *(6747)	9466 *(8078)	*(3138)	*(2689)
	b. Princetown Railway cycles (PRINBC2) – no longer being collected, counter vandalised and removed	n/a	0	*(0)	3534 *(0)	*(0)	*(0)
	c. Jays Grave (JAYSFP1) – no longer being collected, counter damaged and removed	10,703	0				
	d. Princetown, Nuns Cross path cyc	9,396	7856	No data *(2042)	1980 *(3250)	*(1495)	*(1069)
	e. Princetown, Nuns Cross path wall	21,243	31,330	6655 *(8926)	8072 *(11280)	*(7234)	*(3890)
f. Postbridge path (POSTFP1)	13,565		No data	2549			

CONSERVATION COMMUNITIES - DNPA PERFORMANCE INDICATORS

Ref No.	How will we measure our achievement	Previous Years		Current Year			
		2011/12	2012/13	Quarter 1	Quarter2	Quarter3	Quarter4
CC8	DNPA Insight Events:						
	Number of events *(numbers in brackets = returns for 2012-13)	166	39	10 (9)	14 (24)	4 (5)	
	Number of people attending	1,549	449	105 (107)	166 (302)	24 (49)	
CC9	Ranger Ralph Events:						
	Number of events	11	12	3 (2)	3 (4)	3 (3)	
	Number of people attending	357	276	55 (80)	77 (68)	134 (73)	
CC10	Number of education walks booked through volunteer guide system	190 but not volunteer system	52	35 (18)	14 (18)	3 (10)	
CC11	Income received through £ for Park			£602.00	£335.00	£3,465	
	Number of walks / events organised by Rangers, not recorded anywhere else			9	13	9	
	Number of people attending walks / events organised by Rangers, not recorded anywhere else			177	192	150	

DARTMOOR NATIONAL PARK AUTHORITY

AUDIT AND GOVERNANCE COMMITTEE

21 February 2014

**PLANNING DIRECTORATE PERFORMANCE REPORT - QUARTER 3
(OCTOBER - DECEMBER 2013)**Report of the Director of PlanningRecommendation: **That the content of the report be noted.****1 Purpose of report**

- To advise Members of progress against planned actions and achievement of performance targets;
- to provide opportunity for Members to question and challenge;
- to review planned actions and targets and determine whether any amendments are required based on progress to date; and
- to consider other unplanned opportunities which may be worthy of action

2 Overview of Objectives and key actions for Quarter 3

Objective 1 – *To maintain an effective, efficient, accessible and responsive DM service to the public, applicants and Members*

Development Management Performance

Performance relating to the determination of planning applications over quarter 3.

2.1 Planning applications

Number of planning applications received	154 (Q2 = 166)
Number of prior notifications received	6 (Q2 = 8)

Against the Government performance targets

Major applications in 13 weeks (target 60%)	0 (0%) (Q2 = 0%)
Minor applications in 8 weeks (target 65%)	41 (68.3%) (Q2 = 61.1%)
Other applications in 8 weeks (target 80%)	70 (85.4%) (Q2 = 82.2%)

Overall the % rate of approvals stands at 88% for the year to date.

2.2 The number of applications received in the quarter remains consistent with preceding quarters. There were no major applications determined within the quarter. The efforts to re-focus performance objectives are now bearing fruit. In this quarter there has been a significant improvement in the determination of minor applications to a level of 68.3% against the target of 65% within the prescribed eight week period. This is encouraging and reflects a sustained throughput of applications by officers. Similarly, a marked improvement in the determination of

other (householder) applications has also been achieved to a level of 85.4% against the required target of 80%. This is a reflection of having a full complement of three Planning Officers focussed on the minor application caseload together with the benefit of a temporary Planning Assistant targeting the determination of householder applications.

- 2.3 Following the resignation of a Planning Officer, a replacement is being sought; however, the recruitment process will inevitably take most of the next quarter. This is likely to have a direct impact on maintaining the improvements shown.
- 2.4 168 decisions (Q2=155) were issued within the quarter – a slight increase on previous quarters.
- 2.5 Following concerns regarding a number of minor applications being presented to the Development Management Committee, the Planning scheme of delegation was discussed at the last Planning and Sustainable Development Working Panel. The advice from Members was that the delegation scheme should be left as it is for the time being.

3 Enforcement

Number of new enforcement cases	70 (Q2 = 60)
Outstanding enforcement cases	150 (Q2 = 159)
Number of cases resolved	75 (Q2 = 59)
Number of cases resolved without formal action	68 (90.7%) (Q2 = 55 93.2%)

- 3.1 The number of new cases has reverted to a slightly higher level. However the number of live cases remains consistent around the 150 mark. A revised enforcement delegation agreement has been adopted. Agreed action on delegated enforcement cases is now being reported on the Development Management committee agenda. A Local Enforcement Plan has been drafted to support the Enforcement Policy reported to this Committee in November 2013. The Enforcement Policy and Local Enforcement Plan were reported to the National Park Authority meeting in February. Overall despite there being an increase in new cases the rise in resolved cases and cases resolved without needing formal action are real plus points.

4 Monitoring of occupancy conditions

- 4.1 This new area of work for the Enforcement team is in relation to monitoring of occupancy conditions for agricultural dwellings, ancillary accommodation and holiday units agreed as part of the Enforcement Review. At the last Audit and Governance meeting Members requested an update on progress.
- 4.2 26 letters were sent in November 2013 (to built properties – not all permissions implemented). 21 replies were initially received (80%) and 4 reminder letters were sent in December resulting in an additional 2 replies. This equates to an 88% success rate. 3 properties are now the subject of enforcement investigations, one of which was reported to Development Management Committee in February.
- 4.3 The next stage will be to start tackling holiday units granted over the last 10 years.

- 4.4 Further updates will be included in future reports as and when required, but so far the additional work has been manageable. No complaints have been received as to why we are carrying out this work.

5 Preliminary Enquiries

Preliminary enquiries received	240 (Q2 = 271)
Preliminary enquiries dealt with	244 (Q2 = 252)
Average time taken	23 days (Q2 = 24days)

- 5.1 The demand for pre-application advice remains high although it shows a slight decrease from the previous quarter. Throughput is consistent around the 23 day mark – less than the 28 day target considered appropriate for responses. Given the impending resource implications this indicator may be affected in the following quarter where the priority will be focussed on determining planning applications. Work is ongoing to evaluate whether a charging regime for pre-application advice should be adopted.

6 Objective 2 Forward Planning & Community - *To maintain an up to date Development Plan, Local Development Documents and supplementary planning guidance documents. Maintain and where possible improve the evidence base to support Development Plan preparation and monitoring*

- 6.1 The Chagford and Ashburton Masterplan projects have been progressed by the Forward Planning team in the last quarter with further officer and Member meetings. Officers have continued to liaise with Parish and Town Councils on both schemes. It is anticipated that final Masterplans will be put to the Authority for approval in the spring of 2014.
- 6.2 A development brief to bring forward housing on sites at Ashburton and South Brent have both been progressed. A development brief at Briar Tor Yelverton has been approved by the Authority at their meeting in October.
- 6.3 The Affordable Housing SPD has been progressed to consultation stage. Members approved the consultation document at the Authority meeting in January 2014
- 6.4 Additional work has been undertaken to bring forward other potential affordable housing sites, working with Community Council of Devon who now provide some dedicated officer time support as part of a service level agreement funded by DNPA. In particular stalled proposals at North Brentor and South Tawton have been progressed with the local Parish Council's support.
- 6.5 Work has continued apace at the Holne affordable housing site and it is anticipated this will be completed in early summer 2014. In addition Planning Permission has been granted in Christow for an 18 unit scheme which is expected to commence this spring. Members will note the number of affordable housing units granted in this quarter is only 6 but this does not take into account the resolution made in October on the Christow scheme, as that planning permission has not been formally issued due to a delay in a land transfer as part of the S106 Agreement.

- 7 Objective 3 Forward Planning & Community** - *To work with partners to support the delivery of housing, economic and other community development; maintaining and where possible strengthening links with socio-economic partners.*
- 7.1 The Final bid for the Rural Community Broadband Fund was submitted to Defra in October and we continue to work with Exmoor and Connecting Devon & Somerset to push for a positive decision. Broadband Delivery UK (BDUK) has raised several further issues which we are working with our partners to address and it is expected that a decision may now be reached by March 2014. Recognising that even if successful the Rural Community Broadband Fund project will not address the needs of the community across the whole of the Park, we are now exploring other emerging funding and technological opportunities with our partners to deliver the best digital solution for Dartmoor.
- 7.2 We continued to work with Western Power Distribution (WPD) to bring forward the two undergrounding schemes across Walkhampton and Holne Commons enabled through the OFGEM allowance. Work on the Holne scheme started in November and is now completed, removing over a km stretch of overhead line from Holne Moor. A revised route has been agreed for the Walkhampton scheme, taking much of the work off the common and onto the highway, thus avoiding difficult ground conditions and sensitive archaeological and ecological habitats. Lack of capacity at WPD has delayed the implementation of this scheme and it is now expected that the works will commence in March. Appropriate mitigation measures have been agreed to allow for the works to be completed in the spring, in all but the worst weather scenarios. The Walkhampton scheme at over 4 km is the most significant to be undertaken in the South West region and is seen as the flagship scheme, we will work with WPD, South West Protected Landscape Forum and the Dartmoor Preservation Association to maximise press coverage and promote the benefits of the scheme.
- 7.3 A tender for the commissioning of a public realm enhancement scheme at Princetown was advertised at the end of September. Unfortunately the response was disappointing, possibly due to tight timescale. Rather than the 3 originally envisaged, only one artist was invited to work up a proposal for consideration and she undertook a period of residency in Princetown to consult and engage with the local community. The resulting design concepts were presented to Members at the Planning and Sustainable Development Working Panel meeting in December but they were not considered to be of sufficient merit to take forward and the commission was not awarded to the artist. An 'off the peg solution' is now being pursued, with way marking to be in place by Easter 2014.
- 7.4 Following the publication of the South West Devon energy study in June, the South West Devon Community Energy Partnership (SWDCEP) submitted a successful bid to the Energy Saving Trust, match funded by the DSDF to work with at least 5 communities on energy efficiency, drive the take up of retrofit measures and to highlight any barriers to effective take up of home improvements. The partnership evolved in response to needs identified by local strategic partnerships and has been supported through the Sustainable Energy Across Common Space (SEACS) project, match funded by Devon County Council and the EU Interreg IVa programme.

- 7.5 Finally Neighbourhood planning schemes at Buckfastleigh and Ashburton have been progressed. Both communities will need additional officer support time to progress these neighbourhood plans. These two neighbourhood plans will build on rather than conflict with the current policies and development allocations in the Development Management Plan. We have also been in touch with other communities who are expressing an interest in this area of work. It is likely that officer time will be needed in the next financial year to provide a clearer framework for this area of work.

8 Equality and Sustainability Impact

- 8.1 Both the DM and Forward Planning team continue to ensure that equality and sustainability are considered in applications and policy work. Similarly the Communities Officer takes such matters into account. The DMD and all statutory documents are subject to formal appraisal.

9 Financial implications

- 9.1 There are no significant issues to raise regarding the planning directorate budget. Final projected budget outturn figures were presented to the Authority Meeting in February.

STEPHEN BELLI

PLANNING - DNPA PERFORMANCE INDICATORS

Ref No.	How will we measure our achievement	Previous Years		Current Year			
		2011/12	2012/13	Quarter 1	Quarter2	Quarter3	Quarter4
DM1	Applications:						
	Applications received:	695	629	178 (177)	174 (152)	160 (132)	(168)
	Applications determined:	621	628	167 (161)	189 (152)	168 (173)	(142)
	Applications outstanding:	144	126	135 (150)	116 (140)	112 (98)	(126)
	Average time taken (days)	63.25	74	67 (66)	59 (81)	61 (76)	(73)
DM2	Enforcement:						
	Alleged breaches:	323	251	79 (76)	60 (77)	70 (47)	(51)
	Identified breaches:	303	153	37 (62)	55 (39)	68 (25)	(27)
	Cases resolved:	323	245	77 (51)	59 (61)	75 (80)	(53)
	Cases outstanding:	161	156	159 (178)	156 (195)	150 (156)	(156)
DM3	Pre-applications:						
	Received:	911	817	187 (206)	271 (219)	240 (168)	(224)
	Out:	946	813	195 (199)	252 (228)	244 (180)	(206)
	Outstanding:	35	46	40 (51)	82 (51)	80 (24)	(46)
	Average time taken (days)	19.25	17.25	17 (16)	24 (18)	23 (17)	(18)

(**) = figures from previous year

DARTMOOR NATIONAL PARK AUTHORITY
AUDIT AND GOVERNANCE COMMITTEE

21 February 2014

CHARGING FOR PRE APPLICATION PLANNING ADVICE

Report of the Director of Planning

Recommendation: That Members agree the recommendation set out below and confirm their views regarding the introduction of pre application charging

1 Purpose of report

- 1.2 To update Members on the level of pre application advice being sought from the Authority, to consider the potential for charging for such advice in the future, and to assess the likely implications if charges are brought in.

2 Introduction

- 2.1 Members may recall that this subject was last discussed at their Authority meeting in January 2011 (NPA/11/009) when it was resolved not to introduce charges for planning advice. An extract of the minute of that meeting read as follows:

'Members commented that where pre-application fees have been introduced, through their own experience, there can be a considerable loss of goodwill from applicants and agents, and incomplete and inaccurate applications are sometimes received as a result. In addition, there is the possibility that applicants, having paid for pre-application advice, could expect their planning application to be granted which would not necessarily be the case.'

- 2.2 More recently, however, Members have requested the subject is re-visited.

3 Statutory Powers and background

- 3.1 The provision of pre-application advice is a discretionary service. Charging for such advice is equally discretionary but is permissible under s.93 of the Local Government Act 2003. Such charges however are limited to 'cost recovery'; it is not intended to provide a new source of income for an Authority. Income must not exceed the cost of provision. In certain circumstances, Authorities may also consider offering certain services at a reduced charge, or free e.g. to disabled applicants or those on income benefit. The Act encourages differential charging to be applied more widely for services where a general charging power applies.

4 Legal perspective

4.1 The following points should be fully considered:

- The public will generally expect a higher level of service, faster response times and a more personal relationship as they are paying for a service
- The relationship will be contractual, with the Authority levying a fee in return for the provision of professional advice and assistance. A comprehensive statement of terms & conditions for the service should be drawn up and issued to every service user
- Care should be taken to ensure that the service is limited to advice and assistance on a defined project / development, NOT a broader search / design consultancy
- On rare occasions when the Authority's service is poor, or the officer's advice wrong, consideration will need to be given to a full or partial refund of the fee
- There is no right of appeal, so aggrieved service users will only have recourse to the Authority's complaints procedure and ultimately to the Ombudsman.

4.2 The power to charge is limited to the costs of this particular service (i.e. pre-application advice). There is no lawful power to seek to offset some of the costs of the broader planning service. While it is lawful to charge a standard rate for individual cases, which in some cases may exceed the actual cost of the service, the cumulative annual income must not exceed the actual annual cost of the service.

5 Current position regarding constituent authorities

5.1 Mid Devon District Council, West Devon Borough Council, and South Hams District Council all currently charge for pre application advice. Teignbridge District Council does not but may be re-considering their position. TDC does charge for larger schemes submitted to them under their pre application forum regime. Members are referred to Appendix 1 which sets out the details for South Hams and West Devon.

5.2 Of those who do charge, their fees are split between various categories of applications. Members are referred to the appended charging schedules for West Devon/South Hams. Members will note that generally there are no charges for the following types of application

- Householder (except where re-design and/or site visit needed)
- Listed Building Consent (LBC) applications (as per householders)
- Parish Councils applications
- Registered charities
- Certificates of Lawfulness
- Applications relating to enforcement matters
- Schemes for 100% affordable housing
- Facilities for disabled people

5.3 Of the other charges the principal area for charging relates to new residential development. Clearly the larger schemes would not apply to the National Park area

(above 150 dwellings for example) but there are a range of charges for smaller schemes down to single dwellings.

- 5.4 The general experience of those constituent authorities has been an initial dip in the number of pre-application enquiries when a charging regime is first introduced but a later acceptance with pre application numbers rising again. This is the principal area of risk associated with pre application charges with an increase in applications of a poorer quality taking more officer time to resolve. Further work is needed in this area to fully understand the risk element of this proposal.

6 Other National Park Authorities

- 6.1 Back in 2011 no other English NPA charged for pre app advice. Since that time however charges have been introduced in South Downs, North York Moors, Broads, Peak District, and Northumberland National Park Authorities. At the present time no fees are charged at Exmoor, Lake District or Yorkshire Dales National Park Authorities. New Forest NPA will be charging from 1 April 2014. Yorkshire Dales NPA will likely introduce charges later this year. Lake District NPA and Exmoor NPA, however, operate planning performance agreements for major applications and do operate a charging scheme. Of the NPAs who do charge there is a similar theme of not charging for householder type applications but a detailed analysis has not been undertaken at this point.

7 Potential revenue

- 7.1 The number of written pre application advice requests over the last few years has stayed high ranging between 750 and 900 individual requests over the last 4 years per year. Over the last financial year (2012/13) figures have been obtained which give the following breakdown into development types:

Advertisements	15
Changes of use	88
Householder	299
Listed Building Consent (LBC)	56
1-10 dwellings	202
Other minor devt.	150 (includes agricultural buildings)
Major residential up to 99 dwellings	not available but likely less than 10
Other major development	not available but likely less than 5

- 7.2 At this stage it would not be prudent to extrapolate the potential income that could be gained from charging. That said and using the South Hams/West Devon charging schedule as a rough guide it does appear that some income could be gained. These potential income figures should be treated cautiously. Some of the pre apps referred to may be free as set out in the bullet points at 5.2. Set against this income will be the following additional costs

- Setting up billing, accounting and financial scrutiny arrangements
- Possible costs of pursuing monies owing
- Additional insurance costs
- Officer site visits time and mileage claims/use of pool cars

8 Pros and cons of charging

8.1 There are the hidden costs of:

- Political impact
- Potential for more aggressive applicants when, having paid, get a negative response
- Legal status of advice
- Ensuring correct and consistent advice
- Additional officer time through the arrangements and senior officer checks that may need to be made. The impact of requiring officers to carry out further site visits in a small team already under pressure should not be under-estimated.
- Possible additional applications by those unwilling to pay for advice and using an initial application to identify any problems and then have a free go re-submitted application
- Additional appeal work that may result in a higher refusal rate
- Those put off by the cost with the resultant application being the poorer for it and perhaps needing more 'free' officer time to seek improvements to achieve validation and/or improvements during the course of determination
- Reputational risk to the Authority and adverse publicity
- Charging would be contrary to the Vanguard ethos of encouraging early engagement

8.2 Advantages:

- Charging would remove frivolous 'what if?' enquiries
- Additional income to affect costs
- Freeing up additional staff time through possibly less pre-app enquiries (depending on the chosen approach)
- Would bring us into line with our constituent district council partners
- Would put more emphasis on the private sector to provide advice rather than the NPA, particularly in LBC and more complex case work.

9 Recommendation

9.1 It is considered that there may be scope for introducing pre application advice charges for a limited number of application types. Some development types should perhaps remain free. It is recommended that further work is undertaken in this area and a report brought to Audit and Governance Committee later this year for consideration. It will also be useful to discuss in more detail with senior DM officers in other Authorities the risks and benefits associated with charging.

10 Equality and Sustainability Impact

- 10.1 Any scheme for charging will need to carefully assess the impact on various groups. It is likely that there will need to be an element of sensitivity to provide free advice in certain instances.

11 Financial implications

- 11.1 At the present time the financial implications are not fully clear. That said it would appear that an income stream could be derived even if the charging scheme was limited to certain categories of development. Further work is needed to properly assess the likely income that could be derived.

STEPHEN BELLI

Attachments: Appendix 1 - Charging schedules and guidance notes of South Hams and West Devon Borough Councils

West Devon Borough Council

Development Management

Pre-application enquiry form

Guidance notes



**West Devon
Borough
Council**

Before contacting West Devon Borough Council Planning Service for pre-application advice on draft development proposals, we ask you to first:

1. Fully investigate the planning history of the site. Does this tell you anything, which may be relevant to your proposals?
2. Familiarise yourself with the relevant development and local plans and other supplementary planning documents the Council may have adopted which may be of relevance.
3. Visit the site and make a detailed analysis to establish site characteristics, constraints opportunities and the surroundings. Accurate site survey plans and tree condition surveys and wildlife surveys (where applicable) will be required if a planning application is to be submitted. Therefore, these survey plans are likely to be useful in the process of designing a scheme too.

Once you have gone through the above checklist, you should be in a much better position to begin to design your scheme.

You may then wish to approach the council to seek advice from a planning officer.

Informal verbal advice.

You may obtain basic verbal advice on the principle of a development proposal, by contacting our Duty Planning Officer.

Written advice

We ask that you put your request in writing and that you include any plans/drawings and photographs that adequately describe your proposal. This will enable the most appropriate officer to be selected to handle the matter.

First and foremost, the service to be offered is for the provision of advice, it is not an approval service. It will aim to give applicants and developers very clear advice about whether the Council will recommend approval for a scheme, and how it may need to change to be supported by a recommendation.

The process would commence with a preliminary scoping meeting or other discussion when officers would explain the charges (with the exception of proposals falling within Class F above) and process and give initial thoughts about the proposal. We would also need to establish the obligations of the user on the quality of information that would be needed to enable an informed opinion on the scheme to be reached.

If you decide to continue with the pre-application service we would then expect the user to submit the relevant fee (if required) and any plans, documents and information discussed and agreed at the scoping meeting.

1 Your details

You can seek pre-application advice yourself or employ an agent. If an agent is used all correspondence will be sent to them. A telephone number where the applicant or agent may be contacted during office hours would be helpful. Please also state your interest in the property, eg whether you are the owner/occupier, a developer or a prospective purchaser.

2 Location of proposed development

Please indicate the location or address of the development site or building. If there is no postal address, please give a clear and accurate description of the site location.

3 Description of proposal

Please describe what you propose as fully as possible. Please state the number of storeys if a new building/extension is proposed and the number of flats/houses if residential development is proposed. If the development includes a change of use of the property, please state the existing use in the description. For example, "Erection of 3, two storey dwelling houses" or "Change of use from house to shop on ground floor with 1, two bed flat above".

4 Plans and supporting information

The minimum information to be submitted with the form is:

- a site location plan, clearly identifying the site or building in question, with the development site edged in red. The plan must show adjoining streets, land and properties including street names and numbers
- a sketch plan, illustration or photograph, as appropriate.

Further details may be required where the proposed development is of a larger scale. You may be asked to submit:

- an annotated block plan, to an appropriate scale, showing the relationship of the development site and proposal to existing buildings and adjoining properties/boundaries;
- an annotated sketch plan and/or illustrations of the development proposals;
- good quality photographs of the site and adjoining buildings to show the site and its immediate context;
- a planning/design statement describing the proposals.

5 Planning Policies/Guidance taken into account

Please state the guidance you have referred to in preparing your scheme, eg Local Plan Policies, Supplementary Planning Documents, etc.

6 Viewing the site

The Case Officer may need to view the site. Please confirm if the site is accessible or whether arrangements need to be made.

7 Fees

After an initial scoping meeting, if you wish to continue with your pre-application enquiry a charge is made for pre application advice (other than specified on the charges sheet with No Charge).

Payment can be made by the following methods:

- Cheque payable to West Devon Borough Council
- Cash payable at West Devon Borough Council,
- Credit or Debit card by phone 01822 813600 or at WDBC, Kilworthy Park, Drake Road, Tavistock, PL19 OBZ

The chargeable Pre-application service advice would:-

- Be based on a "development team" approach, where a range of disciplines from all relevant Council Departments would be involved, so that a comprehensive and corporate response would be provided. Officers would endeavour to include representatives from other bodies,

West Devon Borough Council

Development Management

Pre-application enquiry form



**West Devon
Borough
Council**

- such as:- GOSW, the Highway Authority, Environment Agency, Natural England, English Heritage, etc. subject to their availability;
- Be provided in writing, and be reviewed by senior officers;
 - Include references to all relevant planning policies and planning history;
 - Be provided on a without prejudice basis because it cannot constrain the Planning and Licensing Committee which is entitled to not accept the officer recommendation if there are good and justifiable planning reasons not to do so;
 - Set out clearly the issues which would be raised by the development, and either what sort of changes would be needed to make it supportable, or, in the event of insufficient changes being likely, what the grounds for refusal would be;
 - Identify what level of community consultation would be expected in order to comply with the Council's Statement on Community Involvement;
 - Set out the nature and quality of information which would need to accompany any subsequent application in order for it to be validated;
 - Establish, as a minimum the Heads of Terms that are needed to be included in any Section 106 Agreement; but preferably have discussed in detail the agreement to enable a S106 agreement to be submitted with the application;
 - Be based on site visit information made by officers of the Council.

With the exception of householder schemes (below), the service would establish a mutually agreeable timetable to conclude the pre-application process and provide the written response and this is likely to take between 2-6 months depending upon the complexity of the issues raised. The users of the service may seek to impose a refund of some of the charges if the Council is unable to meet the agreed timescales.

For Householder Schemes (works or alterations to an existing residential dwelling, including extensions, garages, satellite dishes, garden structures etc) advice would:-

- Be provided in writing;
- Include references to all relevant planning policies and planning history;
- Be provided on a without prejudice basis because it cannot constrain the Planning and Licensing Committee which is entitled to not accept the officer recommendation if there are good and justifiable planning reasons not to do so;
- Set out clearly the issues which would be raised by the development, and either what sort of changes would be needed to make it supportable, or, in the event of insufficient changes being likely, what the grounds for refusal would be;
- Set out the nature and quality of information which would need to accompany any subsequent application in order for it to be validated;
- Provide the guidance of the case officer who would deal with any subsequent application and any other useful contact details.

Every effort will be made to deal with your enquiry within 6 weeks. If for any reason officers have to ask you to agree to extend the period for response, then your co-operation will be appreciated.

WEST DEVON PRE - APPLICATION ENQUIRY CHARGES

FEES SHOWN BELOW INCLUDE VAT at 20%

Type of development.	£ Including VAT	Additional Fee
CLASS A <ul style="list-style-type: none"> • Residential greater than 150 houses or site area greater than 4ha; • Non residential 10,000sqm floorspace or site area greater than 4ha; • All Environmental Impact Development 	£5,000 (up to 6 meetings)	£500 per additional meeting
CLASS B <ul style="list-style-type: none"> • Residential 31- 149 houses or site area 2 – 4 ha; • Non residential 5,000 – 9,999 sq m floor space or site area between 2-4 ha 	£2,400 - (up to 4 meetings)	£500 each additional meeting
CLASS C <ul style="list-style-type: none"> • Residential 10-30 houses or site area up to 2 ha; • Non residential 1,000 – 4,999 sq m or site area between 1 -2 ha 	£1,800 (up to 3 meetings)	£360 each additional meeting
CLASS D <ul style="list-style-type: none"> • Residential proposals (including holiday lets) involving the erection of or change of use to between 3 – 9 residential units • Non residential 500 – 1000sq m floorspace 	£600 (up to 2 meetings)	£180 each additional meeting
CLASS E <ul style="list-style-type: none"> • All residential schemes for the change of use to or erection of 1 or 2 dwellings (or holiday lets) or conversion of building(s) to 1 or 2 residential units (or holiday lets); • All minor non residential schemes for new buildings • Non residential buildings/extensions up to 499 sq m floorspace 	£360 (up to 2 meetings)	£120 each additional meeting
SINGLE REPLACEMENT DWELLING <ul style="list-style-type: none"> • Residential schemes for the replacement of a single dwelling 	£180 (up to 1 meeting)	£120 each additional meeting
CLASS F <ul style="list-style-type: none"> • Advertisements; • Telecommunications; • Changes of use where no operational development (except residential/holiday) 	£180 (up to 1 meeting)	£120 each additional meeting
CLASS G Renewable Energy – (Solar, Wind turbines etc) <ul style="list-style-type: none"> ▪ Turbines up to 25m hub height or Site area under 1 hectare ▪ Turbines 25 – 50 metres or site area 1 – 2 hectares 	£850.00 £1725.00	£180 per meeting £360 per meeting

<ul style="list-style-type: none"> ▪ Turbines over 50m (hub height) or site area over 2 hectares 	£2300.00	£500 per meeting
Householder Schemes - works or alterations to an existing residential dwelling, including extensions, garages, satellite dishes, garden structures etc <ul style="list-style-type: none"> • Type A - NO SITE VISIT OR REDESIGN • Type B - WHERE SITE VISIT AND/OR REDESIGN REQUIRED 	Type A - NO CHARGE Type B - £120.00	None
CLASS H LISTED BUILDING SCHEMES (where no planning permission will be required) <ul style="list-style-type: none"> • Type A – works to a listed building – where little guidance needed • Type B – works to listed building – where significant advice, redesign and site visits needed 	Type A - NO CHARGE Type B - £120.00	None
Conservation Area Consent advice (where no planning permission will be required)	NO CHARGE	
Lawful Development Certificate advice	NO CHARGE	N/A

No fee will be charged for all 100% affordable housing schemes; Parish Council, voluntary sector, charitable trust or not-for-profit organisations' development enquiries.

Please note that Planning Officers do not give informal advice on whether or not planning permission will be required. There is extensive guidance available to view on the [Planning Portal](#) but if owners or prospective developers are unsure they are encouraged to submit an application for a [Certificate of Lawfulness](#) which will provide a legally binding decision.

Notes –

- Floorspace refers to gross external floorspace
- The larger element of a mixed use scheme will primarily be used to determine which category of fee applies
- For the purposes of charging, flats and holiday accommodation are considered as dwellings/houses
- Fees will be subject to review
- All fees are subject to the current rate of VAT. Fees show VAT at 20%
- * "Redesign" means it is necessary to change substantially the nature of the scheme before it can be supported...
- There is a difference between the cost of additional meetings between different categories because of the number of officers that are expected to need to be involved.

DARTMOOR NATIONAL PARK AUTHORITY

AUDIT & GOVERNANCE COMMITTEE

21 February 2014

PERFORMANCE MONITORING FRAMEWORK

Report of the Director of Communications & Business Support

Recommendations : **That Members:**

- (i) Note the content of the report**
- (ii) Approve the performance indicators attached at Appendix 3 for future reporting**
- (iii) Approve the annual performance reporting programme to Audit & Governance Committee attached at Appendix 4**
- (iv) Consider the future work programme for this Committee and, if approved, appoint 2 Members to the Review panel for PRow**

1 Introduction

- 1.1 Over recent years the Authority has carefully considered and refined the process of performance management and monitoring and this Committee has taken a key role in that process.
- 1.2 Performance management is about taking action in response to actual performance to make outcomes for Dartmoor National Park, its users and the public better than they would otherwise be.
- 1.3 Action can be at any level. Performance can be of any sort. Outcomes are the things which benefit people living in, working in or visiting Dartmoor National Park. This does not always mean an increased service – sometimes a better outcome comes from better value for money, and reducing the level of one service may free up resources to be used more effectively elsewhere. This is where having clear priorities is important.
- 1.4 Performance Management will look different in different places, but effective organisations share common characteristics. These are:
 - current, regular and robust performance information
 - a 'can-do' culture inspired by strong leadership
 - agreed lines of accountability for each individual
 - performance management reviews that combine challenge and support
 - a transparent set of performance rewards and sanctions.

1.5 Effective performance management requires:

- systematically deciding and communicating what needs to be done (aims, objectives, priorities and targets)
- a plan for ensuring that it happens (improvement, action or service plans)
- some means of assessing if this has been achieved (performance measures)
- information reaching the right people at the right time (performance reporting) so decisions are made and actions taken

1.6 These plans and actions fit within a framework that we have represented diagrammatically and is attached at Appendix 1. Through this framework, learning can be harnessed in a continuous cycle of improvement.

2 Current Performance Monitoring

2.1 For a number of years the Authority has utilised a range of indicators to monitor performance. There are four main layers of monitoring:

- National Park Management Plan – This framework monitors the achievement of ambitions in the Management Plan through a comprehensive set of performance indicators
- Business Plan – This framework should monitor how well the Authority is delivering against its planned actions and priorities
- Directorate/Service Plan – this is for Directors and Service Heads to determine and is to provide management information to drive service improvement
- Individual – this is covered through appraisal/competency processes

2.2 The role and remit of the Audit & Governance Committee is to monitor the performance of the Authority in delivering the actions, priorities and targets in the Business Plan. This includes financial performance, assessment of risk and general governance and decision making. It also has a key role in the fourth bullet point at 1.4 above, namely in bringing challenge and support through targeted performance reviews.

2.3 In recent years, the performance of the Authority has been monitored through a number of indicators which have been presented to the Audit & Governance Committee on a quarterly basis, even though a number of the indicators are only available annually. The performance against these indicators for the third quarter of 2013/14 is attached at Appendix 2. Elsewhere on the agenda are two Directorate reports and a Financial Monitoring report.

3 Revised Performance Monitoring Framework

3.1 With a revised, more strategically focused Business Plan which was approved by the Authority in January (NPA/14/002), there is now opportunity to re-visit the performance monitoring framework for the Authority. It was agreed that this should be delegated to the Audit & Governance Committee (minute 3012).

3.2 In addition, a number of the current performance indicators are collected by all the English National Park Authorities for comparison and benchmarking purposes. Due to the significant reduction in resources and staffing capacity across the NPAs, together with a challenge over the methodology involved for some, it has been

proposed that the number of shared PIs is reduced and/or reporting intervals lengthened e.g. to three years (to smooth out fluctuations).

- 3.3 As a result of these two changes, the Leadership Team has considered the performance monitoring needs for the future and proposals have been discussed with the Service Managers, who have proposed some amendments. The output of that process is attached at Appendix 3.
- 3.4 Members will note that there are, in fact, more indicators in the revised framework than currently (41 replacing 28). This may seem perverse, but it is considered that this provides an improved range of indicators, and picks up on a number of areas which will also feed into the Management Plan monitoring. It is further recommended that for all but a few identified indicators, this framework would only be presented to this Committee on an annual basis rather than quarterly. Directors would report on a quarterly basis, by exception, on those areas causing concern and where action may be required.
- 3.5 In addition to this annual performance review, Members would receive the following reports:

Quarterly

- Directorate reports showing progress against the actions in the Business plan. The Director of Planning would continue to include performance statistics on the timeliness of determining planning applications.
- Financial monitoring report (excluding August as it is too early in the financial year)

Six monthly

- Communications & Visitor Services report
- Enforcement report including progress on cases (as now), activity and performance figures and an update on the impact of the new enforcement monitoring regime.

Annual

- Performance report (including commentary on delivering the actions in the Business Plan as well as achievement against the PIs)
- Complaints & compliments report. This will include the annual letter from the LGO, and information on FOI requests.
- Human Resources Annual report, including reporting on equality issues under the Equality Act.

- 3.6 The proposed cycle of regular reports to the Audit & Governance Committee is attached at Appendix 4. Members will note that we are proposing to cease to report on S106 agreements (previously 6 monthly), outstanding decisions of the Authority and its Committees (quarterly) and the Risk Register (quarterly). Issues will continue to be monitored quarterly by the Leadership Team and brought to Audit & Governance Committee on an exception basis. This will include the Risk Register, which it is proposed should be determined by this Committee on an annual basis at the same time as the Business Plan is considered.
- 3.7 The final aspect of performance is the Authority's adherence to its duties and responsibilities, most notably Equality, sustainability and delivery of the Dartmoor

National Park Management Plan. Currently, reports to the Authority and its Committees and sub-committees (excepting Development Management Committee) require officers to consider the financial impact of proposals and undertake an Equality and Sustainability Impact assessment. Members have requested that we should add a further requirement for reports and this is to identify in what way the policy or proposal delivers on priorities in the Management Plan and/or Business Plan. This will be included in future reports to the Authority.

4 Future Programme

- 4.1 In addition to this routine and exception reporting, this Committee will wish to have a programme of review and challenge which Members may wish to debate.
- 4.2 Officers have greatly benefited from the approach taken for the review of Information Centres (now Visitor Centres) and the ongoing involvement of the Members appointed to the review team in the implementation programme. Members may wish to consider this model for the future.
- 4.3 In respect of current issues and topics for scrutiny and challenge, it is proposed that an area which possibly requires a Value for Money review is the Service Level Agreement the Authority has with Devon County Council for maintaining Public Rights of Way. With ever decreasing resources, it is likely that this area of work and the financing available for it will come under increasing pressure. It will be noted elsewhere on the agenda the current difficulties being experienced due to lack of capacity as well as extreme weather. It would be beneficial for the Authority to have a view on future priorities based on activity, costs and evidence of outcomes.
- 4.4 A second area is likely to be how the Authority takes forward its Communications agenda. With the potential appointment of an Interim Manager, who will focus on this and the community engagement agenda, Members will have the opportunity to scrutinise this area of work also.
- 4.5 Members are invited to consider these areas, and, if minded to proceed with the review of PROW, to appoint 2 Members to the review panel.

5 Equality and Impact Assessment

- 5.1 Under the Equality Act 2010 (the Act) the Authority must prepare and publish one or more objectives it thinks it should achieve in pursuance of the general duty under the Act. Members will note that the Business Plan includes specific priorities to promote a positive experience of Dartmoor National Park for residents and visitors and to be an excellent organisation. These priorities will include actions which promote equality of access and awareness and understanding of diversity and have been incorporated into the performance monitoring framework.

6 Conclusions

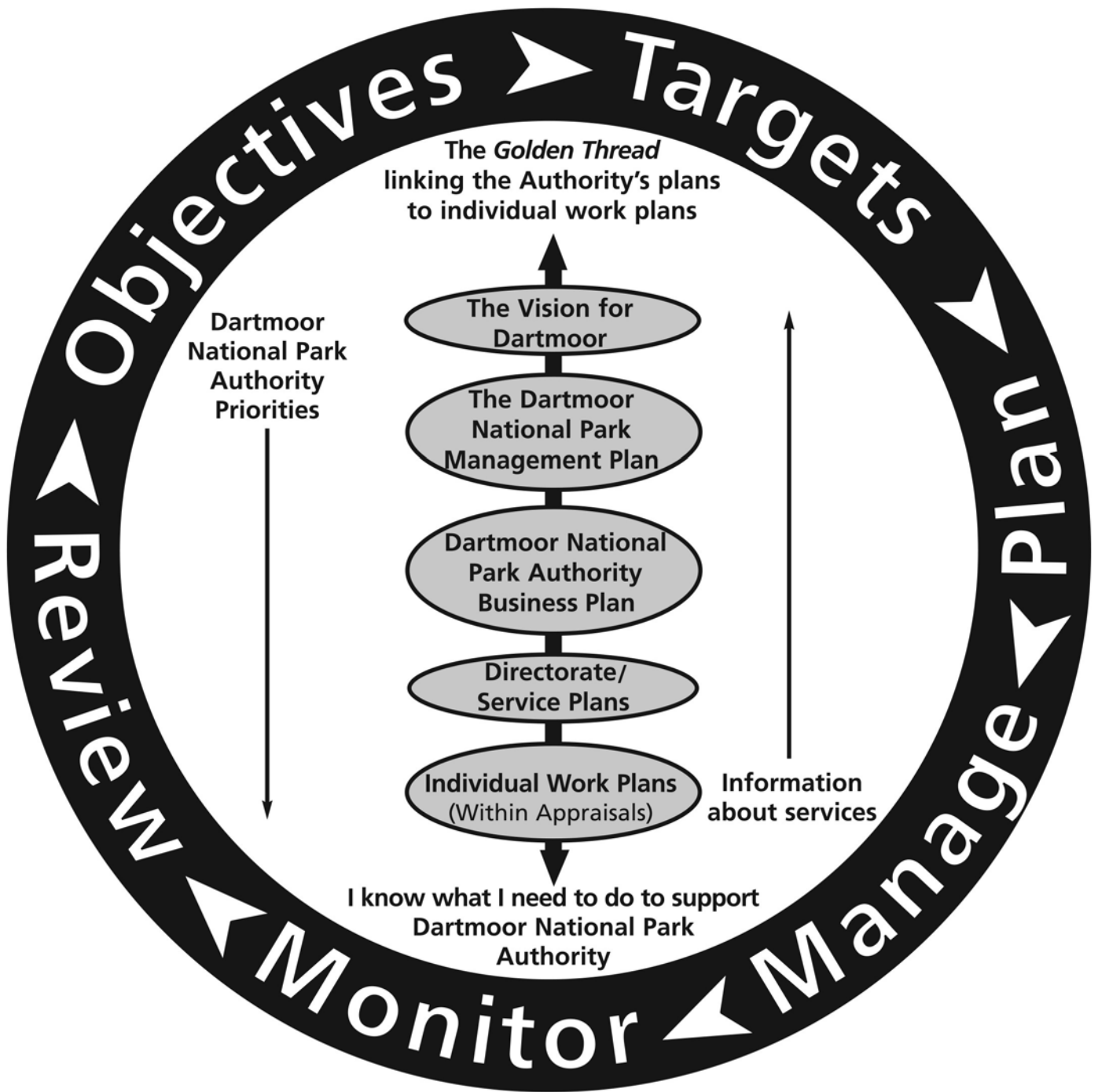
- 6.1 The Authority has maintained a robust and comprehensive performance management framework over a number of years and has achieved very good outcomes, despite the pressure on resources and capacity.

6.2 The current proposals aim to build on the processes in place but to reduce the reporting requirement currently undertaken on a routine basis. This will free up officer time, without losing focus on the importance of information reaching the right people at the right time so decisions are made and actions taken. Leadership Team will continue to undertake robust performance monitoring and bring issues to Member attention as necessary.

LORNA BROWN

Attachments: **Appendix 1 - Performance Management Framework**
 Appendix 2 – Performance Monitoring Framework for Q3
 Appendix 3 – Revised Performance Monitoring Framework 2014
 Appendix 4 – Proposed programme of reports to A&G Committee

Dartmoor National Park Authority Performance Management Cycle



Ref. No.	How will we measure our achievement	Outturn		Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Outturn
		2011/12	2012/13	2013/14					
DNP1 (N)	CO ₂ e reduction from DNPA operations	10.8%	3.9%	6%	Bldgs: 43,161kg Transport: 26,986kg	Bldgs: 17,514kg Transport: 27,101kg	Bldgs: 36,218kg Transport: 22,868kg	Bldgs: kg Transport: kg	
						Year to date: Bldgs: 60,675kg Transport: 54,087kg	Year to date: Bldgs: 96,893kg Transport: 76,980kg	Bldgs: kg Transport: kg (Outturn: kg)	
	Total CO ₂ e emissions	266,187kg	255,904kg	240,550kg	70,294kg	44,468kg Year to date: 114,762kg	59,086kg Year to date: 173,848kg		
DNP2 (N)	(a) Number of Conservation Areas	25	25	25					
	(b) % of Conservation Areas with up to date character appraisals	100%	100%	100%					
DNP3 (N)	(a) Number of Listed Buildings 'at risk' conserved during the year	3	2	1					
	(b) % of Listed Buildings 'at risk' conserved during the year	8%	6%	3%					
DNP3 (context)	(a) Number of Listed Buildings	2,565	2,565	2,565					
	(b) Number of Listed Buildings 'at risk'	37	34	34					
DNP4 (N)	% of planning applications dealt with in a timely manner:								
	(a) major applications determined within 13 weeks	50%	50%	60%	N/A (0 of 0) (2012/13 = 100% (0 of 0))	N/A (0 of 0) 2012/13 = 100% (1 of 1)	N/A(0 of 0) 2012/13 = 0% (0 of 1)		
	(b) minor applications determined within 8 weeks	67%	59%	65%	56.9% (33 of 58) (2012/13 = 60.0% (46 of 76))	61% (33 of 54) 2012/13 = 47.8% (32 of 67)	68.3% (41 of 60) 2012/13 = 57.9% (44 of 76)		
	(c) other applications determined within 8 weeks	81%	73%	80%	81% (73 of 90) (2012/13 = 79.1% (68 of 86))	82.2% (83 of 101) 2012/13 = 65.5% (55 of 84)	85.4% (70 of 82) 2012/13 = 65.3% (49 of 75)		
DNP4 (context)	Number of planning applications received	678	621	n/a	166	166	154		
DNP5 (N)	% of planning applicants satisfied with the service	90%	Not collected (bi-annual)	80%					
DNP6 (L)	% of appeals allowed against DNPA's decision to refuse consent	29%	25%	33%	33% (1 of 3)	12.5% (1 of 8)	33% (1 of 3)		

¹ These are all Government targets

* Targets were reduced for 2011/12 as a direct result of severely reduced funding and the consequent impact on services and customer satisfaction

Performance Monitoring Framework 2013/14 - Quarter 3

Ref. No.	How will we measure our achievement	Outturn		Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Outturn
		2011/12	2012/13	2013/14					
DNP7 (L)	Number of units of Local Needs Housing approved	12	14	30	7	2	6		
DNP8 (N)	% of total length of footpaths and other rights of way, that were easy to use by members of the public (even though they may not follow the exact definitive line)	95%	94%	90%	94.9% (based on 3.75% sample surveyed in May)		82%		
DNP8 (context)	Total Length of Footpaths and other Rights of Way	734.2km	734.2km	734.2km					
DNP9 (N)	% of total length of footpaths and other rights of way, that were easy to use by members of the public, and follow the exact definitive line	92%	84%	85%	89.8% (based on 3.75% sample surveyed in May)		81%		
DNP10 (L)	% of users satisfied with the condition of DNPA owned and/or managed toilets	96%	94%	ongoing monitoring to be removed. Exception reporting only	Nothing to report (no complaints received)	Nothing to report (no complaints received)	Nothing to report (no complaints received)		
DNP11 (L)	(a) Number of known erosion sites	130	Data not collected for 2012/13	130	Work in progress to prepare for baseline survey at end of summer				
	(b) % of known erosion sites stable or improving	84%	Data not collected for 2012/13	70%					
DNP12 (N)	% of users of 'promoting understanding' services who are satisfied with Events (EVTS), Education Services (EDU), National Park Visitor Centres (VC), Website (WEB)	EVT: 72%	EVT: 88%	EVT: 90%	91%	90%	89%		
		EDU: 98%	EDU: 79%	EDU: 90%	100%	100%	100%		
		VC: 86%	VC: 92%	VC: 90%	98%	95%	95%		
		WEB: 69%	WEB: 72%	WEB: 70%					
DNP13 (N)	% of users whose learning increased about Dartmoor National Park as a result of using 'promoting understanding' services: Events (EVTS), Education Services (EDU), National Park Visitor Centres (VC), Website (WEB)	EVT: 50%	EVT: 65%	EVT: 75%	82%	82%	79%		
		EDU: 86%	EDU: 84%	EDU: 90%	100%	100%	100%		
		VC: 75%	VC: 85%	VC: 87%	96%	92%	92%		
		WEB: 57%	WEB: 59%	WEB: 60%					
DNP14 (N)	% of users of 'promoting understanding' services from under-represented groups: young people (5-24), minority ethnic groups, people with limiting long-term illness or disability using Events (EVTS), Education Services (EDU), National Park Visitor Centres (VC), Website (WEB)	EVT : 5%	EVT : 12%	EVT: 7%	9%	5%	8%		
		EDU : 100%	EDU : 98%	EDU : 100%	100%	100%	100%		
		VC : 33%	VC : 32%	VC : 30%	38%	37%	31%		
		WEB : 28%	WEB : 29%	WEB : 35%					

¹ These are all Government targets

* Targets were reduced for 2011/12 as a direct result of severely reduced funding and the consequent impact on services and customer satisfaction

Performance Monitoring Framework 2013/14 - Quarter 3

Ref. No.	How will we measure our achievement	Outturn		Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Outturn
		2011/12	2012/13	2013/14					
DNP15 (N)	(a) % of SSSI land in 'favourable or recovering' condition in NPA management	100%	100%	100%					
	(b) % of SSSI land in 'favourable or recovering' condition in the National Park as a whole	100%	99.5%	96%					
DNP15 (context)	(a) Area of SSSI land in the National Park	26,267ha	26,267ha	26,267ha					
	(b) Area of SSSI in NPA management (owned, leased or managed)	692ha	692ha	692ha					
DNP16 (L)	% of land within DNPA Management Agreement that is in good condition	91%	95%	90%					
DNP16 (context)	Area of land within Management agreements	258ha	242.63ha	tbc					
DNP17 (L)	(a) Number of County Wildlife Sites (CWS) (definition change in 2011/12)	(a) 166	a) 166	(a) 166					
	(b) % of CWS in good condition	(b) 89%	b) 89%	(b) 90%					
DNP18 (N)	(a) Number of scheduled monuments 'at high or medium risk' conserved during the year	19	16	10					
	(b) % of scheduled ancient monuments 'at high or medium risk' conserved during the year	4.6%	4.1%	2.6%					
DNP18 (context)	(a) Number of scheduled monuments	1,058	1,058	1,058					
	(b) Number of scheduled monuments 'at high or medium risk'	391	375	365					
DNP19 (a) (N)	(a) Total number of volunteer days organised or supported by the NPA	1,870	2,471	2,400	474.25 (2012/13 = 403.5)	320.5 2012/13 = 715.5	534.25 2012/13 = 509		
					Year to date: 794.75	Year to date: 1329			
DNP19 (b) (N)	(b) No. of volunteer days attended by 'under-represented' groups: young people (5-24), minority ethnic groups; people with limiting long-term illness or disability	392	712	425	165 (2012/13 = 136)	117.5 (2012/13 = 200.5)	168.5 2012/13 = 193.5		
					Year to date: 282.5	Year to date: 451			

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Performance Monitoring Framework 2013/14 - Quarter 3

Ref. No.	How will we measure our achievement	Outturn		Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Outturn
		2011/12	2012/13	2013/14					
DNP20 (L)	(a) Number of farmers receiving training relating to agriculture and/or forestry	(a) 177	(a) 74	(a) 25	56	57	123		
	(b) % of farmers successfully completing training	(b) 100%	(b) 100%	(b) 100%	100%	100%	100%		
	(c) % of participants expected to apply the acquired skill(s) in practice	(c) 100%	(c) 100%	(c) 100%	100%	100%	100%		
DNP21 (L)	Number of News Releases issued by the Authority	74	54	55	10 (2012/13 = 13)	17 (2012/13 = 17)	5 (2012/13 = 14)		
DNP22 (L)	% of Parish meetings attended at least once in the year	80%	82%	80%					
DNP22 (context)	Number of Parish meetings attended by:	(a) 53	(a) 38	n/a	22	4	5		
	(a) Rangers/officers								
	(b) Members	(b) 125	(b) 59	n/a	22	12	19		
DNP23 (L)	Final Revenue Outturn to balance to approved budget	-6.5%	-2.9%	+/-1.5%	-0.26%	-0.28%	-0.48%		
DNP24 (N)	Percentage of the Membership attending Authority Meetings	87%	87%	85%	Authority: 69% Development Mgt: 72% Audit & Gov'nce: 86% Overall attendance: 72%	Authority: 85% Development Mgt: 90% Audit & Gov'nce: 86% Overall attendance: 87%	Authority: 89% Development Mgt: 90% Audit & Gov'nce: 71% Overall attendance: 87%	Authority: % Development Mgt: % Audit & Gov'nce: % Overall attendance: %	Authority: % Development Mgt: % Audit & Gov'nce: % Overall attendance: %
DNP25 (L)	No. of training days provided for:								
	(a) Members	(a) 2	(a) 1.32	(a) 1.5	0.02	1.57	0.11		
	(b) Staff	(b) 4	(b) 5.8	(b) 5	1.2	1.72	1.65		
					Year to date: 1.59	Year to date: 1.7			
					Year to date: 2.91	Year to date: 4.57			
DNP26 (N)	Number of working days lost due to sickness absence per Full Time Equivalent (FTE), including supported staff with long-term illness	8.9	5.4	5	5.34 (including long term illness) 3.36 (excluding long-term illness)	4.21 (including long term illness) 3.23 (excluding long-term illness)	5.33 (including long term absence) 3.59 (excluding long term absence)	(including long term absence) (excluding long term absence)	(including long term absence) (excluding long term absence) Outturn:
DNP27 (L)	% of invoices for commercial goods and services paid by the Authority within 30 days of receipt or within the agreed payment terms	99.8%	99.5%	98%	100.00%	100.00%	99.70%		
DNP28 (L)	% of total income achieved from grants/other income other than National Park Grant (NPG)	17%	20%	20%					

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Dartmoor National Park Authority Performance Monitoring Framework 2014

Measure	Frequency of Reporting	Source
SUSTAIN		
Conservation of the Natural & Historic Environment		
S1 % of SSSI land in: a) favourable condition b) unfavourable recovering c) unfavourable declining	Annual	NE
S2 Number of Listed Buildings 'at risk' conserved during the year	Annual	DNPA
S3 Number of scheduled monuments 'at high or medium risk' conserved during the year	Annual	DNPA
S4 % Length of water courses with 'high' or 'good' ecological status	Annual	EA
S5 Populations of (i)Vigur's Eyebright, (ii)Southern Damselfly and (iii)Marsh Fritillary which have remained stable or have increased on Dartmoor, when assessed over the previous 5 years	3 years	DNPA
S6 % of County Wildlife Sites in good condition	Annual	DNPA
S7 (a) Number of known erosion sites (b) % of known erosion sites stable or improving	Annual	DNPA
Work to support farming systems that help sustain Dartmoor		
S8 % of utilisable agricultural land in NP under agri-environment schemes (2013/14 baseline year)	Annual	NE
S9 (a) Number of farmers receiving training relating to agriculture and/or forestry (b) % of farmers successfully completing training (c) % of participants expected to apply the acquired skill(s) in practice	Annual	DNPA
Be an Excellent Organisation		
S10 % of income derived from sources other than NPG	Annual	DNPA
S11 % reduction in CO ₂ e from DNPA operations	Annual	DNPA
S12 Number of working days lost due to sickness per fte	Annual	DNPA
S13 % of enforcement cases resolved without the need for formal action	Annual	DNPA
S14 % of Membership attending Authority meetings	Annual	DNPA
S15 % of invoices paid on time	Annual	DNPA
S16 % of planning applicants satisfied with the service	Every 2 yrs	DNPA
S17 % of appeals allowed against DNPA decision to refuse consent (low figure is +ve)	Annual	DNPA

Measure		Frequency of Reporting	Source
ENJOY			
<u>Promote a positive experience of DNP for Residents & Visitors</u>			
E1	Number of visitors to Visitor Centres at: a) Haytor b) Postbridge c) Princetown	Annual	DNPA
E2	% of total length of paths and other rights of way easy to use by members of the public	Annual	DNPA
E3	Number of Visitors to the National Park	Annual	STEAM
E4	(a) Number of litter bags collected by DNPA staff or volunteers (b) Cost of disposing of litter collected	Annual	DNPA
E6	Residents' satisfaction survey	Every 3yrs	External
E7	Visitors satisfaction survey - work for 2014/15	Every 3 yrs	External
E8	% of users who found the Authority's website either very good or excellent	Every 3 yrs	DNPA (by survey)
E9	Number of volunteer days provided by under-represented groups & % of total days	Annual	DNPA
E10	Number of large scale organised events notified to the Authority and subsequently held on Dartmoor National Park & (a) number of people participating (b) £ for the Park received	Annual	DNPA
E11	Number of events organised by DNPA & a) Number of people attending b) % satisfied or very satisfied with the events	Annual	DNPA
PROSPER			
<u>Work towards ensuring Dartmoor has a thriving economy</u>			
P1	% of planning applications dealt with in a timely manner: a) major applications determined within 13 weeks b) minor applications determined within 8 weeks c) other applications determined within 8 weeks	¼ ly	DNPA
P2	% of total applications approved & a) % of new residential and householder approved b) % of non-residential approved	¼ ly	DNPA
P3	Number & value (expressed in £) of volunteers undertaking tasks organised or supported by DNPA	Annual	DNPA
P4	Visitor spend in Dartmoor National Park	Annual	STEAM
P5	Number of affordable housing units approved	Annual	DNPA
P6	Net additional employment floor space approved	Annual	DNPA
P7	Area of broadband coverage as % of area of NP	Annual	Connecting Devon & Somerset

Measure		Frequency of Reporting	Source
<u>Improve Support to and engagement with local communities</u>			
P8	Media coverage (exact indicator to be determined)	6 months	DNPA
P9	Number of: a) Followers on twitter b) Subscribers to e-communications	6 months	DNPA
P10	Number of unique visitors to website & page views	6 months	DNPA
P11	% of Parish meetings attended at least once in the year Number of Parish meetings attended by: (a) Rangers/officers (b) Members	Annual	DNPA
P12	DNPA attendance at Local shows a) Number of shows attended b) Number of contacts made	Annual	DNPA
P13	Number of parishes engaged in preparing a community led plan during the year with advice/assistance from DNPA	Annual	DNPA

Proposed Reports Timetable for Audit & Governance Committee

Meeting	Reports
May	<ul style="list-style-type: none"> ❖ Annual performance report to include Business Plan actions and complete performance framework of PIs ❖ Separate Communications & Visitor Services report for the year ❖ Provisional Financial Outturn ❖ Draft Annual Governance Statement ❖ External Audit Plan and fee ❖ Internal Audit Plan
August	<ul style="list-style-type: none"> ❖ 2 Directorate Reports on Business Plan progress ❖ Human Resources Annual Report (to incorporate Equality report) ❖ Complaints and Compliments Report (incorporating annual LGO letter) ❖ Draft Statement of Accounts ❖ Enforcement Report
November	<ul style="list-style-type: none"> ❖ 2 Directorate Reports on Business Plan progress ❖ Communications & Visitor Services Report ❖ Draft Business Plan, Priorities & Risk Register ❖ Financial Monitoring report ❖ Fees & Charges Review
February	<ul style="list-style-type: none"> ❖ 2 Directorate Reports on Business Plan progress ❖ Enforcement Report ❖ Financial Monitoring Report ❖ Internal Audit Report ❖ Strategic Risk Register for the following financial year