

# The Annual Audit Letter for Dartmoor National Park Authority

---

**Year ended 31 March 2015**

21 October 2015

**Geraldine Daly**  
Associate Director  
T 0117 305 7741  
E [geri.n.daly@uk.gt.com](mailto:geri.n.daly@uk.gt.com)

**Andrew Shaw**  
Audit Manager  
T 0117 305 7755  
E [andrew.j.shaw@uk.gt.com](mailto:andrew.j.shaw@uk.gt.com)

**Emma Dowler**  
Executive  
T 0117 305 7619  
E [emma.dowler@uk.gt.com](mailto:emma.dowler@uk.gt.com)



---

# Contents

<b>Section</b>	<b>Page</b>
1. Key messages	3

## **Appendices**

- A Key issues and recommendations
- B Summary of reports and audit fees

# Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at Dartmoor National Park Authority ('the Authority') for the year ended 31 March 2015.

The Letter is intended to communicate key messages to the Authority and external stakeholders, including members of the public. Our annual work programme, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the Audit Plan that we issued on 15 May 2015 and was conducted in accordance with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission and Public Sector Audit Appointments Limited.

<b>Financial statements audit (including audit opinion)</b>	<p>We reported our findings arising from the audit of the financial statements in our Audit Findings Report on 4 September 2015 to the Authority. The key messages reported were:</p> <ul style="list-style-type: none"><li>• the draft financial statements and the supporting working papers were prepared to a high standard. The Authority dealt with our additional audit requests and queries in a timely manner.</li><li>• we issued an unqualified opinion on the Authority's 2014/15 financial statements on 21 September 2015, meeting the deadline set by the Department for Communities and Local Government. Our opinion confirmed that the financial statements gave a true and fair view of the Authority's financial position and of the income and expenditure recorded by the Authority.</li></ul>
<b>Value for Money (VfM) conclusion</b>	<p>Following our review of the Authority's Annual Governance Statement for 2014/15, we have concluded that there were no matters to report.</p> <p>On the basis of our work, and having regard to the guidance on the specified criteria published by the Audit Commission, we were satisfied that in all significant respects the Authority put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2015.</p>

---

# Key messages continued

<b>Whole of Government Accounts</b>	We considered the Authority's audited financial statements in relation to the production of Whole of Government Accounts and concluded that the Authority's pack and audited financial statements were below the threshold to audit.
<b>Audit fee</b>	Our fee for 2014/15 was £11,807, excluding VAT which was in line with our planned fee for the year. Further detail is included within appendix B.

# Appendix A: Key issues and recommendations

This appendix summarised the significant recommendations identified during the 2014/15 audit.

No.	Issue and recommendation	Priority	Management response/ responsible office/ due date
1.	<p><b>Recommendation:</b> Review payroll variances identified in a timely manner.</p>	Medium	<p>Management have accepted the recommendation. The variance report was introduced by HR in 2012 to provide a further layer of checks to payroll reconciliation in addition to monthly instructions, claims and adjustments being checked manually. Management commented it was time consuming to produce which was a factor in the checks not being done in a timely manner. It was arranged for the payroll provider HR One to provide an automatic exception report on a monthly basis which is then checked. A sample report was provided (Feb 2015) for review to set up as a monthly process.</p> <p>Management had two actions:</p> <ul style="list-style-type: none"> <li>1- Complete checks from January 2015 to March 2015 immediately.</li> <li>2- Introduce a new monthly report (provided by HR One) and ensure robust process is established to check it so if lead officer is not available or does not have capacity another team member completes the check on time.</li> </ul> <p>Responsible office: Neil White Head of Human Resources/Head of Organisational Development. Due date: 30 April 2015 (from April 2015 pay run onwards)</p>

# Appendix B: Reports issued and fees

We confirm below the fees charged for the audit and non-audit services.

## Fees for audit services

	Per Audit plan £	Actual fees £
Authority audit	11,807	11,807
<b>Total audit fees</b>	11,807	11,807

## Fees for other services

Service	Fees £
<b>Non-audit related services</b>	nil

## Reports issued

Report	Date issued
Audit Plan	15 May 2015
Audit Findings Report	4 September 2015
Certification Report	21 September 2015
Annual Audit Letter	21 October 2015



© 2015 Grant Thornton UK LLP. All rights reserved.

'Grant Thornton' means Grant Thornton UK LLP, a limited liability partnership.

Grant Thornton is a member firm of Grant Thornton International Ltd (Grant Thornton International). References to 'Grant Thornton' are to the brand under which the Grant Thornton member firms operate and refer to one or more member firms, as the context requires. Grant Thornton International and the member firms are not a worldwide partnership. Services are delivered independently by member firms, which are not responsible for the services or activities of one another. Grant Thornton International does not provide services to clients.

[grant-thornton.co.uk](http://grant-thornton.co.uk)