

DARTMOOR NATIONAL PARK

ANNUAL INTERNAL AUDIT REPORT 2020/21 and PROPOSED INTERNAL AUDIT PLAN 2021/22

Section 1 - ANNUAL INTERNAL AUDIT REPORT 2020/21

1 INTRODUCTION

1.1 The following report sets out the background to audit service provision, review work undertaken in 2020/21 and provides an opinion on the overall adequacy and effectiveness of the Authority's internal control environment.

1.2 The Accounts and Audit Regulations 2015 specify that all Authorities are required to carry out a review at least once each year of the effectiveness of its system of internal control, and to incorporate the results of that review into their Annual Governance Statement (AGS), which must be published with the annual Statement of Accounts.

2 BACKGROUND

2.1 Service Provision

2.1.1 The Internal Audit (IA) Service for Dartmoor National Park Authority is delivered by the Devon Audit Partnership. This is a shared service arrangement between Devon, Torbay, Plymouth, Torridge, North Devon and Mid-Devon councils constituted under section 20 of the Local Government Act 2000.

2.2 Regulatory Role

2.2.1 There are two principal pieces of legislation that impact upon internal audit in local authorities:

- **Section 6 of the Accounts and Audit Regulations (England) Regulations 2015** which states that:

“.....A relevant authority must, each financial year—

- (a) conduct a review of the effectiveness of the system of internal control and
- (b) prepare an annual governance statement”

- **Section 151 of the Local Government Act 1972**, which requires every local authority to make arrangements for the proper administration of its financial affairs.

2.2.2 'Proper practices' have been agreed and defined by the accounting bodies including the Chartered Institute of Public Finance and Accountancy and the Chartered Institute of Internal Auditors as those set out in the Public Sector Internal Audit Standards (PSIAS).

2.2.3 In addition, Internal Audit is governed by policies, procedures, rules and regulations established by the Authority. These include standing orders, schemes of delegation, financial regulations, conditions of service, anti-fraud and corruption strategies, fraud prevention procedures and codes of conduct, amongst others.

3 OBJECTIVES AND SCOPE

3.1 This report presents a summary of the audit work undertaken; includes an opinion on the adequacy and effectiveness of the Authority's internal control environment. The report outlines the level of assurance that we are able to provide, based on the internal audit work completed during the year.

3.2. The Chief Audit Executive is required to provide the Authority with an assurance on the system of internal control of the Authority. It should be noted, however, that this assurance can never be absolute. The most that the internal audit service can do is to provide reasonable assurance, based on risk-based reviews and sample testing, that there are no major weaknesses in the system of control. In assessing the level of assurance to be given the following have been taken into account:

- the audits completed during 2020/21;
- any significant recommendations not accepted by management and the consequent risks;
- internal audit's performance;
- any limitations that may have been placed on the scope of internal audit.

4 INTERNAL AUDIT COVERAGE 2020/21

4.1 Devon Audit Partnership carried out a review of the Authority's Financial Systems in October and November 2020 and our final report was presented to the Audit and Governance Committee meeting in February of this year.

4.2 As a result of our review we were able to give an audit opinion of "Substantial Assurance". This means a sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited. We found that staff had a good knowledge of the financial controls and requirements of regulations and policies and our findings reflect the hard work and dedication that is input by all staff involved in the financial management of the Park Authority.

4.3 2020-21 has been a challenging and difficult period with the COVID-19 pandemic and this has had a significant effect on all businesses and organisations who have had to adopt different styles and methods of working during this time. Dartmoor National Park Authority's Finance

Staff have worked remotely during the pandemic which is acknowledged as having its own set of demands and challenges. However, our work has confirmed that the Authority staff dealing

with finance, admin and HR have done an exceptional job in very difficult circumstances to ensure that the financial processes remain up to date, robust and well documented.

4.4 We have developed good relations with the Head of Business Support, the Authority's Chief Financial Officer and Section 151 Officer, and are available to be consulted on matters relating to control mechanisms. The individual assurance opinions issued in respect of our assignment work were as follows: -

Areas Covered		Level of Assurance
1	Main Accounting System - including Bank Reconciliations and Budgetary Control	Substantial Assurance
2	Investments	Substantial Assurance
3	Purchasing/Ordering and Creditor Payments	Substantial Assurance
4	Payroll and Travel Expenditure	Substantial Assurance
5	Debtors – Income and Cash Collection	Substantial Assurance
6	Inventories / Disposals	Substantial Assurance

4.5 The Park Authority continues to use Devon County Council's HR One to administer its payroll. The County Council introduced a new HR and Payroll system in November 2019 called MHR iTrent. This year's audit was therefore the first time that the new payroll system has been reviewed and it is pleasing to note that the systems and controls in place at the Park Authority are very well maintained and adhered to and therefore credit should be given to the staff involved in this area.

4.5 Our report highlighted two minor issues, both as a result of our Payroll and HR testing, which we discussed with senior management. These concerned the lack of proof of qualifications for a new member of staff and an oversight in not copying and retaining identification evidence that was presented by another. In response, HR followed this up with the employees and have since received certified copies of qualifications in the first case and a copy of a passport was taken in the second. In addition, it was agreed that letters inviting candidates to interview and the subsequent letter of appointment would be amended to clearly state the evidence that needs to be provided.

4.6 A recommendation made in the 2019/20 audit review concerned the central inventory database being promptly updated. It was understood that the individual area inventories were being kept up to date but the information was not finding its way on to the central inventory in a timely manner. This year has been a challenge to implement further controls in this area but it is very pleasing to note that, at the time of our audit, the central record was approximately 90% updated and this was confirmed by a review of a selection of individual records as well as the central database. The COVID-19 situation has had a knock-on effect on maintaining all aspects of the Authority financial systems and understandably the inventory records have not been high on the list of priorities during this period. Therefore, credit is due to the staff involved in this area in getting the database as up to date as it was.

5 INTERNAL AUDIT OPINION

5.1 In carrying out systems and other reviews, Internal Audit assesses whether key, and other, controls are operating satisfactorily within the area under review, and an opinion on the adequacy of controls is provided to management as part of the audit report.

5.2 Our final audit reports also include an action plan which identifies responsible officers, and target dates, to address control issues identified during a review. Implementation of action plans are reviewed during subsequent audits or as part of a specific follow-up process.

5.3 Management has been provided with details of our work completed in 2020/21 to assist them when considering governance arrangements. The expectation is that if significant weaknesses are identified in specific areas, these should be considered by the Authority in preparing its Annual Governance Statement; there are no such "significant weaknesses" arising from our work in 2020/21.

5.4 Overall, and based on work performed during 2020/21, Internal Audit is able to provide Full Assurance on the adequacy and effectiveness of the Authority's internal control environment.

Full Assurance	Risk management arrangements are properly established, effective and fully embedded, aligned to the risk appetite of the organisation. The systems and control framework mitigate exposure to risks identified & are being consistently applied in the areas reviewed.
Significant Assurance	Risk management and the system of internal control are generally sound and designed to meet the organisation's objectives. However, some weaknesses in design and / or inconsistent application of controls do not mitigate all risks identified, putting the achievement of particular objectives at risk.
Limited Assurance	Inadequate risk management arrangements and weaknesses in design, and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in a number of areas reviewed.
No Assurance	Risks are not mitigated and weaknesses in control, and /or consistent non-compliance with controls could result / has resulted in failure to achieve the organisation's objectives in the areas reviewed, to the extent that the resources of the Council may be at risk, and the ability to deliver the services may be adversely affected.

Section 2 - INTERNAL AUDIT PLAN 2021/22

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 2015.

1.2 As the Internal Auditors for Dartmoor National Park Authority it is our responsibility to ensure that all financial systems are operating effectively and in line with the Authority's financial regulations.

1.3 For Dartmoor National Park Authority, the role of Chief Financial Officer and Section 151 Officer is undertaken by the Head of Business Support.

2 THE AIM OF THE PLAN

2.1 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 Internal Audit. The plan also incorporates the requirements of the External Auditors in reviewing finance systems.

2.2 The main objectives of the plan are to provide assurance to the Section 151 Officer and the external auditors that all financial systems are: -

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

2.3 In order to confirm this, system reviews and compliance testing are completed at the Authority's HQ (Parke), High Moorland Office and Visitor Centres located throughout the Park, as required.

3 THE PLAN

3.1 As in previous years, the audit plan for the financial year 2021/22 allows for up to 20 days of internal audit support.

3.2 All but one of the 20 days will cover the financial audit reviews required as part of Internal Audit responsibilities in reporting to the Section 151 Officer. This also satisfies your external auditors of the security and effectiveness of the financial systems. As your Internal Auditors we will provide the documentation required by external audit to ensure they are satisfied with operations.

3.3 We liaise with your external auditors to discuss the testing planned to ensure this satisfies their requirements and reduces their need for review of these financial systems. The remainder of the planned days incorporates reviews of specific systems as identified through an audit risk assessment process, the Authority's risk register and liaison with management.

3.4 The plan includes a review of the following key financial systems: -

- Ordering and Payments
- Income and Cash Collection
- Bank Reconciliation / Investments/Cheque Control
- Main Accounting System
- Budget monitoring
- Payroll & Travel Expenditure
- AGS

Note – these reviews may change to take account of the needs of External Audit.

3.5 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 in good time and for the expected May 2022 meeting.

3.6 As part of the audit plan we will also provide assistance and advice and be a central contact point for the Head of Business Support. We would be happy to consider undertaking special project work as and when appropriate and required.

4 TIMETABLE

4.1 The audits will be completed at specified times of the year through consultation and prior agreement of the Head of Business Support. This will also take into account the timetable of external audit where applicable.

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

4.3 A copy of all final reports will be presented to the Audit and Governance Committee and made available to your External Auditors for their information.

5 2021/22 PLAN

5.1 The following table sets out the planned internal audit work for 2021/22. Other issues and systems are sometimes identified during the course of the audits and if found will be discussed with the Head of Business Support. These issues may be incorporated into future audit plans dependent upon priority and risk assessment.

Audit	Days
Material Systems	
Financial Systems	19
Other Work	
Planning / attendance at Audit & Governance Committee	1
Total days	20

5.2 The cost of these 20 days will be £5,860 (plus VAT). Additional support will be provided as and when required. Our standard daily rate for this work will be £293, although specialist support may be at a different rate. Please contact us for further details. (Please note that this is an increase on last year's rates of approximately 1%).

Robert Hutchins
 Head of Devon Audit Partnership
 May 2021

INTERNAL AUDIT

CHARTER AND STRATEGY

Dartmoor National Park Authority

(May 2021)



MISSION

The Mission of Devon Audit Partnership is to enhance and protect organisational value by providing risk based and objective assurance, advice and insight across its partners.

TERMS OF REFERENCE

This document details the **Internal Audit Charter** and **Internal Audit Strategy** for the Park Authority as required by the Public Sector Internal Audit Standards (PSIAS). The Audit Charter formally describes the purpose, authority, and principal responsibilities of the Authority's Internal Audit Service, which is provided by the [Devon Audit Partnership \(DAP\)](#), and the scope of Internal Audit work. This Charter complies with the mandatory requirements of the PSIAS. The accompanying Audit Strategy is designed to deliver the requirements outlined in the Charter.

DEFINITIONS

Internal auditing is defined by the Public Sector Internal Audit Standards (PSIAS) as “an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

The PSIAS set out the requirements of a ‘Board’ and of ‘Senior Management’. For the purposes of the internal audit activity within the Authority the role of the Board within the Standards is taken by the Authority’s Audit & Governance Committee and Senior Management is the Authority’s Leadership Team. They also make reference to the role of “Chief Audit Executive”. For the Authority, this role is fulfilled by the Head of Devon Audit Partnership (HoDAP).

INDEX TO SECTIONS OF THE CHARTER AND STRATEGY

Charter

1. Statutory Requirements and Purpose of Internal Audit
2. Professionalism, Ethics and Independence
3. Authority
4. Accountability
5. Responsibilities
6. Management
7. Internal Audit Plan and Resources
8. Internal Audit Reporting
9. Relationship with the Audit Committee and Non Conformance to the Charter
10. Quality Assurance and Improvement Programme

Strategy

- Audit Strategy - Purpose
- Annual Audit Opinion
- Audit Planning & Delivery
- Performance Management and Quality Assurance
- Resources and skills
- Staff Development and use of MKI

CHARTER - STATUTORY REQUIREMENTS AND PURPOSE OF INTERNAL AUDIT

Statutory Requirements

Internal Audit is a statutory service in the context of The Accounts and Audit (England) Regulations 2015, which state:

5. —(1) A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

In addition, the Local Government Act 1972, Section 151, requires every local authority to designate an officer responsible for the proper administration of its financial affairs. In the Park Authority, the Head of Business Support is the 'Section 151 Officer'. One way in which this duty is discharged is by maintaining an adequate and effective internal audit service.

The Purpose and Aim of Internal Audit

The role of Internal Audit is to understand the key risks of the National Park Authority, to examine and evaluate the adequacy and effectiveness of the system of risk management and the entire control environment as operated throughout the organisation, and contribute to the proper, economic, efficient and effective use of resources. In addition, the other objectives of the function are to:

- Support the Section 151 Officer to discharge his / her statutory duties
- Contribute to and support the Finance function in ensuring the provision of, and promoting the need for, sound financial systems
- Support the corporate efficiency and resource management processes by conducting value for money and efficiency studies and supporting the work of corporate working groups as appropriate
- Provide a quality fraud investigation service which safeguards public monies.

The existence of Internal Audit does not diminish the responsibility of management to establish systems of internal control to ensure that activities are conducted in a secure, efficient and well-ordered manner.

Internal Audit for the Authority is provided by Devon Audit Partnership. We aim to provide a high quality, professional, effective and efficient Internal Audit Service to the Members, service areas and units of the Authority, adding value whenever possible.

[Return to Index](#)

CHARTER - PROFESSIONALISM, ETHICS AND INDEPENDENCE

Being Professional

Devon Audit Partnership will adhere to the relevant codes and guidance. In particular, we adhere to the Institute of Internal Auditors' (IIA's) mandatory guidance including the Definition of Internal Auditing, the Code of Ethics, and the Public Sector Internal Audit Standards. This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing within the public sector and for evaluating the effectiveness of Internal Audit's performance. The IIA's Practice Advisories, Practice Guides, and Position Papers will also be adhered to as applicable to guide operations. In addition, Internal Audit will adhere to the Authority's relevant policies and procedures and the internal audit manual. Internal Auditors must apply the care and skill expected of a reasonably prudent and competent internal auditor. Due professional care does not, however, imply infallibility.

Our Ethics

Internal auditors in UK public sector organisations must conform to the Code of Ethics as set out by IIA. This Code of Ethics promotes an ethical culture in the profession of internal auditing. If individual internal auditors have membership of another professional body then he or she must also comply with the relevant requirements of that organisation. The Code of Ethics extends beyond the definition of internal auditing to include two essential components:

1. Principles that are relevant to the profession and practice of internal auditing.
2. Rules of Conduct that describe behaviour norms expected of internal auditors.

The Code of Ethics provides guidance to internal auditors serving others, and applies to both individuals and entities that provide internal auditing services. The Code of Ethics promotes an ethical, professional culture. It does not supersede or replace Codes of Ethics of employing organisations. Internal auditors must also have regard to the Committee on Standards of Public Life's Seven Principles of Public Life.

[Return to Index](#)

CHARTER - PROFESSIONALISM, ETHICS AND INDEPENDENCE

Being Independent

Internal Audit should be independent of the activities that it audits. The status of Internal Audit should enable it to function effectively. The support of the Authority is essential and recognition of the independence of Internal Audit is fundamental to its effectiveness.

The Head of Devon Audit Partnership should have direct access to and freedom to report in his or her own name and without fear or favour to, all officers and members and particularly to those charged with governance (the Authority). In the event of the necessity arising, the facility also exists for Internal Audit to have direct access to the Chief Executive, the S.151 Officer and the Chair of the Audit & Governance Committee.

The Authority should make arrangements for Internal Audit to have adequate budgetary resources to maintain organisational independence.

The Head of Devon Audit Partnership should have sufficient status to facilitate the effective discussion of audit strategies, audit plans, audit reports and action plans with senior management and members of the Authority.

Auditors should be mindful of being independent, and must:

- Have an objective attitude of mind and be in a sufficiently independent position to be able to exercise judgment, express opinions and present recommendations with impartiality;
- Notwithstanding employment by the Partnership / Authority, be free from any conflict of interest arising from any professional or personal relationships or from any pecuniary or other interests in an activity or organisation which is subject to audit;
- Be free from undue influences which either restrict or modify the scope or conduct of their work or significantly affect judgment as to the content of the internal audit report; and
- Not allow their objectivity to be impaired by auditing an activity for which they have or have had responsibility.

[Return to Index](#)



CHARTER - AUTHORITY

Internal Audit, with strict accountability for confidentiality and safeguarding records and information, is authorised full, free, and unrestricted access to any and all of the organisation's records, physical properties, and personnel pertinent to carrying out any engagement.

All employees are requested to assist Internal Audit in fulfilling its roles and responsibilities. This is enforced in the Accounts and Audit (England) Regulations 2015 section 5(2-3) that state that: Any officer or member of a relevant authority must, if required to do so for the purposes of the internal audit:

2) (a) make available such documents and records; and

(b) supply such information and explanations; as are considered necessary by those conducting the internal audit.

(3) in this regulation “documents and records” includes information recorded in an electronic form.

In addition, Internal Audit, through the HoDAP, where deemed necessary, will have unrestricted access to:

- The Chief Executive
- Members
- individual Heads of Service
- Section 151 Officer
- Monitoring Officer
- All authority employees
- All authority premises.

[Return to Index](#)

CHARTER - ACCOUNTABILITY

Devon Audit Partnership is a shared service established and managed via a Partnership Committee and Board with representation from each of its founding partners. The Partnership operates as a separate entity from the client authorities and Internal Audit is therefore independent of the activities which it audits. This ensures unbiased judgements essential to proper conduct and the provision of impartial advice to management. DAP operates within a framework that allows:

- Unrestricted access to senior management and members;
- Reporting in its own name;
- and Separation from line operations

Every effort will be made to preserve objectivity by ensuring that all audit members of audit staff are free from any conflicts of interest and do not, ordinarily, undertake any non-audit duties.

The HoDAP fulfils the role of Chief Audit Executive at the Authority and will confirm to the Audit & Governance Committee, at least annually, the organisational independence of the internal audit activity. The National Park Authority's 'Section 151 Officer' will liaise with the HoDAP and is therefore responsible for monitoring performance and ensuring independence.

The HoDAP reports functionally to the Audit & Governance Committee on items such as:

- Approving the internal audit charter;
- Approving the risk based internal audit plan and resources;
- Receiving reports from the Head of Devon Audit Partnership on the section's performance against the plan and other matters;
- Approving the Head of Devon Audit Partnership's annual report'
- Approve the review of the effectiveness of the system of internal audit.

The HoDAP has direct access to the Chair of the Authority, and has the opportunity to meet privately with the Audit & Governance Committee.

[Return to Index](#)

CHARTER - RESPONSIBILITIES

The Chief Executive (National Park Officer), Heads of Service and other senior officers are responsible for ensuring internal control arrangements are sufficient to address the risks facing their services. The HoDAP will provide assurance to the Head of Business Support 'Section 151 Officer' regarding the adequacy and effectiveness of the Authority's financial framework, helping meet obligations under the LGA 1972 Section 151.

The HoDAP will provide assurance to the Monitoring Officer in relation to the adequacy and effectiveness of the systems of governance within the Authority helping him/her meet his/her obligations under the Local Government and Housing Act 1989 and the Authority's Standing Orders. The HoDAP will also work with the Monitoring Officer to ensure the effective implementation of the Authority's Whistleblowing Policy.

Internal Audit responsibilities include:

- Examining and evaluating the soundness, adequacy and application of the Authority's systems of internal control, risk management and corporate governance arrangements;
- Reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify and report such information;
- Reviewing the systems established to ensure compliance with policies, plans, procedures and regulations which could have a significant impact on operations;
- Reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets;
- Investigating alleged fraud and other irregularities referred to the service by management, or concerns of fraud or other irregularities arising from audits, where it is considered that an independent investigation cannot be carried out by management;
- Appraising the economy, efficiency and effectiveness with which resources are employed and the quality of performance in carrying out assigned duties including Value for Money Studies;
- Working in partnership with other bodies to secure robust internal controls that protect the Authority's interests;
- Advising on internal control implications of new systems;
- Providing consulting and advisory services related to governance, risk management and control as appropriate for the organisation; and,
- Reporting significant risk exposures and control issues identified to the Authority and/or Audit & Governance Committee and to senior management, including fraud risks, governance issues.

[Return to Index](#)

CHARTER - MANAGEMENT

The PSIAS describe the requirement for the management of the internal audit function. This sets out various criteria that the HoDAP (as Chief Audit Executive) must meet, and includes:

- Be appropriately qualified;
- Determine the priorities of, deliver and manage the Authority's internal audit service through a risk based annual audit plan;
- Regularly liaise with the Authority's external auditors to ensure that scarce audit resources are used effectively;
- Include in the plan the approach to using other sources of assurance if appropriate;
- Be accountable, report and build a relationship with the Authority's Audit & Governance Committee and S.151 Officer; and
- Monitor and report upon the effectiveness of the service delivered and compliance with professional and ethical standards.

These criteria are brought together in an Audit Strategy which explains how the service will be delivered and reflect the resources and skills required.

The HoDAP is required to give an annual audit opinion on the governance, risk and control framework based on the audit work done.

The HoDAP should also have the opportunity for free and unfettered access to the Chief Executive and meet periodically with the Monitoring Officer and S.151 Officer to discuss issues that may impact on the Authority's governance, risk and control framework and agree any action required.

[Return to Index](#)

CHARTER - INTERNAL AUDIT PLAN AND RESOURCES

At least annually, the HoDAP will submit to the Authority and/or Audit & Governance Committee a risk-based internal audit plan for review and approval. The HoDAP will:

- Develop the annual plan through discussions with Leadership and Heads of Service based on an understanding of the significant risks of the organisation;
- Submit the plan to the Audit & Governance Committee for review and agreement;
- Implement the agreed audit plan;
- Maintain a professional audit staff with sufficient knowledge, skills and experience to carry out the plan and carry out continuous review of the development and training needs;
- Maintain a programme of quality assurance and a culture of continuous improvement;

The internal audit plan will include timings as well as budget and resource requirements for the next fiscal year. The Head of internal audit will communicate the impact of resource limitations and significant interim changes to senior management and the Audit & Governance Committee.

Internal Audit resources must be appropriately targeted by assessing the risk, materiality and dependency of the Authority's systems and processes. Any significant deviation from the approved Internal Audit plan will be communicated through the periodic activity reporting process.

A requirement of the Authority's Anti-Fraud and Corruption Strategy is that the HoDAP be notified of all suspected or detected fraud, corruption or impropriety. All reported irregularities will be investigated in line with established strategies and policies. The audit plan will include sufficient resource to undertake proactive anti-fraud work. Internal audit activities will be conducted in accordance with Authority strategic objectives and established policies / procedures.

Monitoring of internal audit's processes is carried out on a continuous basis by internal audit management. The Authority's members and management may rely on the professional expertise of the HoDAP to provide assurance. Periodically, independent review may be carried out: for example, through peer reviews; ensuring compliance with the PSIAS is an essential approach to such a review.

[Return to Index](#)

CHARTER - INTERNAL AUDIT REPORTING

The primary purpose of Internal Audit reporting is to provide to management an independent and objective opinion on governance, the control environment and risk exposure and to prompt management to implement agreed actions. Internal Audit should have direct access and freedom to report in their own name and without fear or favour to, all officers and members, particularly to those charged with governance (the Authority and/or Audit & Governance Committee). A written report will be prepared for every internal audit project and issued to the appropriate manager accountable for the activities under review. Reports will include an 'opinion' on the risk and adequacy of controls in the area that has been audited, which, together, will form the basis of the annual audit opinion on the overall control environment.

The aim of every Internal Audit report should be to:

- Give an opinion on the risk and controls of the area under review, building up to the annual opinion on the control environment; and
- Recommend and agree actions for change leading to improvement in governance, risk management, the control environment and performance.

The Manager will be asked to respond to the report within 30 days, although this period can be extended by agreement.

The response must show what actions have been taken or are planned in relation to each risk or control weakness identified. If action is not to be taken, this must also be stated. The HoDAP is responsible for assessing whether the manager's response is adequate.

Where deemed necessary, the Internal Audit report will be subject to a follow-up, normally within six months of its issue, in order to ascertain whether the action stated by management in their response to the report has been implemented.

The HoDAP will:

- Submit periodic reports to the Audit & Governance Committee summarising key findings of reviews and the results of follow-ups undertaken;
- Submit an Annual Internal Audit Report to the Audit & Governance Committee, incorporating an opinion on the Authority's control environment. This will also inform the Annual Governance Statement.

[Return to Index](#)

CHARTER - RELATIONSHIP WITH THE AUDIT & GOVERNANCE COMMITTEE, AND NON CONFORMANCE TO THE CHARTER

The Authority's Audit & Governance Committee will act as "the Board" as defined in the Public Sector Internal Audit Standards (PSIAS),

The Specific Functions of the Audit & Governance Committee are set out in the Authority's Standing Orders (Appendix 3 – Terms of Reference for Committees of the Authority).

The HoDAP will assist the Committee in being effective and in meeting its obligations. To facilitate this, the HoDAP will:

- Attend meetings, and contribute to the agenda;
- Ensure that it receives, and understands, documents that describe how Internal Audit will fulfil its objectives (e.g. the Audit Strategy, annual work programmes, progress reports);
- report the outcomes of internal audit work, in sufficient detail to allow the committee to understand what assurance it can take from that work and/or what unresolved risks or issues it needs to address;
- establish if anything arising from the work of the committee requires consideration of changes to the audit plan, and vice versa;
- present an annual report on the effectiveness of the system of internal audit; and
- present an annual internal audit report including an overall opinion on the governance, risk and control framework

Any instances of non conformance with the Internal Audit Definition, Code of Conduct or the Standards must be reported to the Audit & Governance Committee, and in significant cases consideration given to inclusion in the Annual Governance Statement.

The Head of Devon Audit Partnership will advise the Audit & Governance Committee on behalf of the Authority on the content of the Charter and the need for any subsequent amendment. The Charter should be approved and regularly reviewed by the Audit & Governance Committee.

[Return to Index](#)

CHARTER - QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME

The PSIAS states that a quality assurance and improvement programme must be developed; the programme should be informed by both internal and external assessments.

An external assessment must be conducted at least once in five years by a suitably qualified, independent assessor.

In December 2016, the Head of Assurance for Hertfordshire Shared Internal Audit Service who completed an external validation of the Partnership. They concluded that;

*“It is our overall opinion that the Devon Audit Partnership **generally conforms*** to the Public Sector Internal Audit Standards, including the Definition of Internal Auditing, the Code of Ethics and the Standards”.*

* **Generally Conforms** – This is the top rating and means that the internal audit service has a charter, policies and processes that are judged to be in conformance to the Standards

AUDIT STRATEGY - PURPOSE

The PSIAS require the HoDAP to produce an Audit Charter setting out audits purpose, authority and responsibility. We deliver this through our Audit Strategy which:

- Is a high-level statement of how the internal audit service will be delivered and developed in accordance with the Charter and how it links to the organisational objectives and priorities;
- Should be approved, but not directed, by the Audit & Governance Committee.
- Will communicate the contribution that Internal Audit makes to the organisation and should include:
 - Internal audit objectives and outcomes;
 - How the HoDAP will form and evidence his opinion on the governance, risk and control framework to support the Annual Governance Statement;
 - How Internal Audit's work will identify and address significant local and national issues and risks;
 - How the service will be provided, and
 - The resources and skills required to deliver the Strategy.

The Strategy should be kept up to date with the organisation and its changing priorities.



AUDIT STRATEGY - OPINION ON THE GOVERNANCE, RISK AND CONTROL FRAMEWORK

A key objective of Internal Audit is to communicate to management an independent and objective opinion on the governance, risk and control framework, and to prompt management to implement agreed actions.

Significant issues and risks will be brought to the attention of the S.151 Officer as and when they arise. Regular formal meetings will be held to discuss issues arising and other matters.

The HoDAP will report progress against the annual audit plan and any emerging issues and risks to the Audit & Governance Committee.

The HoDAP will also provide a written annual report to the Audit & Governance Committee, timed to support their recommendation to approve the Annual Governance Statement, to the Authority.

The Head of Devon Audit Partnership's annual report to the Audit & Governance Committee will:

- Provide an opinion on the overall adequacy and effectiveness of the Authority's governance, risk and control framework;
- Disclose any qualifications to that opinion, together with the reasons for the qualification;
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance streams;
- Draw attention to any issues the HoDAP judges particularly relevant to the preparation of the Annual Governance Statement;
- Compare audit work actually undertaken against the work that was planned and summarise the performance of the internal audit function against its performance measures and targets; and
- Comment on compliance with the Public Sector Internal Audit Standards and communicate the results of the internal audit quality assurance programme.

AUDIT STRATEGY - PLANNING & AUDIT DELIVERY

INCLUDING LOCAL AND NATIONAL ISSUES AND RISKS

The audit planning process includes the creation of and ongoing revision of an “audit universe”. This seeks to identify all risks, systems and processes that may be subject to an internal audit review.

The audit universe will include a risk assessment scoring methodology that takes account of a number of factors including: the Authority’s own risk score; value of financial transactions; level of change, impact on the public; political sensitivity; when last audited; and the impact of an audit. This will inform the basis of the resources allocated to each planned audit area.

The results from the audit universe will be used in creating an annual audit plan; such a plan will take account of emerging risks at both local and national level.

Assignment Planning & Delivery

Further planning and risk assessment is required at the commencement of each individual audit assignment to establish the scope of the audit and the level of testing required.

The primary objective of the audit is to provide management with an independent opinion on the risk and control framework through individual audits in the audit plan. Individual audits will be completed using our methodology in our Audit Manual to the standards set by PSIAS, to independently evaluate the effectiveness of internal controls. Our audit assignment report will communicate our opinion and include agreed management action, where required, to improve the effectiveness of risk management, control and governance processes.

[Return to Index](#)

AUDIT STRATEGY - PERFORMANCE MANAGEMENT AND QUALITY ASSURANCE

The PSIAS state that the HoDAP should have in place an internal performance management and quality assurance framework; this framework must include:

- A comprehensive set of *targets to measure performance*. These should be regularly monitored and the progress against these targets reported appropriately;
- Seeking *user feedback* for each individual audit and periodically for the whole service;
- A periodic review of the service against the Strategy and the achievement of its aims and objectives. The results of this should inform the future Strategy and be reported to the Audit & Governance Committee;
- Internal quality reviews to be undertaken periodically to ensure compliance with the PSIAS and the Audit Manual (self-assessment); and
- An action plan to implement improvements.

The PSIAS and the Internal Audit Manual state that internal audit performance, quality and effectiveness should be assessed for each individual audit; and for the Internal Audit Service as a whole. The HoDAP will closely monitor the performance of the team to ensure agreed targets are achieved. A series of performance indicators have been developed for this purpose (please see the following pages).

Customer feedback is also used to define and refine the audit approach. Devon Audit Partnership will seek feedback from: auditees; senior leadership; and mm. The results from our feedback will be reported to Senior Management and the Audit & Governance Committee in any half year and annual reports.

The HoDAP is expected to ensure that the performance and the effectiveness of the service improves over time, in terms of both the achievement of targets and the quality of the service provided to the user.

[Return to Index](#)

AUDIT STRATEGY - PERFORMANCE MANAGEMENT AND QUALITY ASSURANCE

Performance Indicator	Full year target
Percentage of Audit Plan completed	90%
Customer Satisfaction - % satisfied or very satisfied as per feedback forms	90%
Draft reports produced with target number of days (currently 15 days)	90%
Final reports produced within target number of days (currently 10 days)	90%

Task	Performance measure
Agreement of Annual audit plan	Agreed by the Head of Business Support and Audit & Governance Committee prior to start of financial year
Agreement of assignment brief	Assignment briefs are agreed with and provided to auditee at least two weeks before planned commencement date.
Undertake audit fieldwork	Fieldwork commenced at agreed time
Verbal debrief	Confirm this took place as expected; was a useful summary of the key issues; reflects the findings in the draft report.
Draft report	Promptly issued within 15 days of finishing our fieldwork. Report is "accurate" and recommendations are both workable and useful.
Draft report meeting (if required)	Such a meeting was useful in understanding the audit issues
Annual internal audit report	Prepared promptly and ready for senior management consideration by end of May. Report accurately reflects the key issues identified during the year.
Presentation of internal audit report to Management and Audit Committee.	Presentation was clear and concise. Presenter was knowledgeable in subject area and able to answer questions posed by management / members.
Contact with the audit team outside of assignment work.	You were successfully able to contact the person you needed, or our staff directed you correctly to the appropriate person. Emails, letters, telephone calls are dealt with promptly and effectively.

Internal Audit
Performance
Monitoring
Targets

Other indicators
measured as part
of the audit
process that will be
captured and
reported to senior
management

[Return to Index](#)

AUDIT STRATEGY - RESOURCES AND SKILLS

The PSIAS and the Audit Manual states that:

- Internal Audit must be appropriately staffed in terms of numbers, grades, qualifications and experience, having regard to its responsibilities and objectives, or have access to the appropriate resources;
- The Internal Audit service shall be managed by an appropriately qualified professional with wide experience of internal audit and of its management; and
- The Chief Audit Executive (Head of Devon Audit Partnership) should be of the calibre reflecting the responsibilities arising from the need to liaise with members, senior management and other professionals, and be suitably experienced.

DAP currently has c.40 staff who operate from any one of our three main locations (Plymouth, Torquay and Exeter), we also operate from offices at Torridge DC (Bideford), Mid Devon DC (Tiverton) and South Hams/West Devon Councils (Totnes/Tavistock).

The Partnership employs a number of specialists in areas such as Computer Audit, Contracts Audit and Counter Fraud Investigators as well as a mix of experienced, professionally qualified and non-qualified staff.

The Partnership draws on a range of skilled staff to meet the audit needs. Our current staff includes: -



AUDIT STRATEGY - STAFF DEVELOPMENT AND TRAINING AND USE OF MK AUDIT

Staff Skills and Development

Devon Audit Partnership management assess the skills of staff to ensure the right people are available to undertake the work required.

Staff keep up to date with developments within internal audit by attending seminars, taking part in webinars and conferences, attending training events and keeping up to date on topics via websites and professional bodies. Learning from these events helps management to ensure they know what skills will be required of our team in the coming years, and to plan accordingly.

Devon Audit Partnership follows formal appraisal processes that identify how employees are developing and create training and development plans to address needs.

Internal Audit Software System

Devon Audit Partnership uses Pentana MK as an audit management system. This system allows Partnership management to effectively plan, deliver and report audit work in a consistent and efficient manner. The system provides a secure working platform and ensures confidentiality of data. The system promotes mobile working, allowing the team to work effectively at client locations or at remote locations should the need arise.

[Return to Index](#)

Dartmoor National Park Authority 2020-21 Audit Plan

Year ending 31 March 2021

5 May 2021



Contents



Your key Grant Thornton team members are:

Gareth Mills

Key Audit Partner & Engagement Lead

T 0113 200 2535

E Gareth.Mills@uk.gt.com

Mark Bartlett

Engagement Manager

T 0117 305 7896

E Mark.Bartlett@uk.gt.com

Steph Thayer

Engagement In-charge

T 0117 305 7821

E Steph.E.Thayer@uk.gt.com

Section

1. Key matters
 2. Introduction and headlines
 3. Significant risks identified
 4. Accounting estimates and related disclosures
 5. Other matters
 6. Materiality
 7. Value for Money Arrangements
 8. Risks of significant VFM weaknesses
 9. Audit logistics and team
 10. Audit fees
 11. Independence and non-audit services
- Appendix A: Revised Auditor Standards and application guidance

Page

- 3
4
5
7
10
11
12
13
14
15
17
18

The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No.OC337742. Registered office: 30 Finsbury Square, London, EC2A 1AG. A list of members is available from our registered office. Grant Thornton UK LLP is authorised and regulated by the Financial Conduct Authority. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.

1. Key matters

Factors

Authority financial developments

The Authority is projecting an outturn position for 2020-21 to be c£45k ahead of the budget. For 2021-22 the Authority has assumed a cash neutral position in National Park Grant (NPG) from DEFRA when setting the budget, with the 2021-22 budget shortfall of £113k being met by the expected surplus and reserves in 2020-21. The actual grant position for 2021-22 has now been formally confirmed by DEFRA as a cash neutral one year settlement.

The Authority's Medium Term Financial Plan assumes a flat cash settlement in NPG from 2022-23. This shows that this would result in savings to be identified of £86k in 2022-23 and £58k in 2023-24 in order to achieve a balanced budget, demonstrating the continuing financial challenges faced by the Authority.

Adoption of new auditing standards - Estimates

ISA (UK) 540 [revised]: Auditing Accounting Estimates and Related Disclosures, which includes significant enhancements in respect of the audit risk assessment process for accounting estimates. As we explain in more detail in Section Four of this Plan, this will require greater disclosure by the entity as well as additional work by the auditor.

Impact of Covid 19 pandemic

Public Sector funding continues to be stretched with increasing cost pressures and demand and the outbreak of the Covid-19 coronavirus pandemic has had a significant impact on the normal operations of a large number of public sector organisations. The significance of the situation cannot be underestimated and the implications for individuals, organisations and communities remains highly uncertain.

The Authority has experienced a reduction in income as a result of the pandemic, although this was partially offset by expenditure savings. The Authority has made use of the furlough scheme and has managed to minimise the impact of Covid-19 without requiring additional funding from DEFRA.

Financial Reporting and Audit – raising the quality bar

The Financial Reporting Council (FRC) has set out its expectation of improved financial reporting from organisations and the need for auditors to demonstrate increased scepticism and challenge, and to undertake more robust testing.

Our work in 2019-20 highlighted areas where financial reporting in the public sector, needs to be improved, with a corresponding increase in audit procedures. We have also identified an increase in the complexity of financial transactions in the sector which require greater audit scrutiny.

Our response

We will consider your arrangements for managing and reporting your financial resources as part of our work in completing our Value for Money work.

The revisions to the standard have been incorporated into our audit approach and methodology. We have already identified the material accounting estimates likely to be impacted by the new auditing standard and will work with management to agree the information required and the disclosures required in the financial statements.

At this time we have not identified a specific Covid-19 significant audit risk (as we did for all Local Government audits in 2019-20 which covered a number of risks including the availability of the entity's staff to produce accounts, valuation uncertainties in relation to land and buildings and valuation of pension fund assets). We will revisit this assessment should the current pressures the sector faces continue and impact year-end accounting and auditing processes.

As a firm, we are absolutely committed to audit quality and financial reporting in the local government sector. Our proposed work and fee, as set further in our Audit Plan, has been discussed with the Head of Business Support.

2. Introduction and headlines

Purpose

This document provides an overview of the planned scope and timing of the statutory audit of Dartmoor National Park Authority ('the Authority') for those charged with governance.

Respective responsibilities

The National Audit Office ('the NAO') has issued a document entitled Code of Audit Practice ('the Code'). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set out in the agreed in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of Dartmoor National Park Authority.

Scope of our audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the Authority's financial statements that have been prepared by management with the oversight of those charged with governance (the Authority).

We are also responsible for undertaking sufficient work to be able to satisfy ourselves as to whether, in our view, the Authority has put arrangements in place that support the achievement of value for money

The audit of the financial statements does not relieve management or the Authority of your responsibilities. It is the responsibility of the Authority to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Authority is fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the Authority's business and is risk based.

Significant risks

Those risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error have been identified as:

- Management over-ride of controls
- Valuation of land and buildings
- Valuation of net pension fund liability.

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Audit Findings (ISA 260) Report later this year.

Materiality

We have determined planning materiality to be £118k (PY £121k) for the Authority, which equates to 2% of your prior year gross expenditure for the year. We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. Clearly trivial has been set at £6k (PY £6k).

Value for Money arrangements

Our risk assessment regarding your arrangements to secure value for money have not identified any risks of significant weakness at this time. We will keep this under review as our audit progresses.

Audit logistics

Our interim visit will take place in April and our final visit will take place in June when we expect to complete the bulk of our audit testing. Our completion work is expected to take place in September/October, this is discussed further on page 14. Our key deliverables are this Audit Plan, our Audit Findings Report and Auditor's Annual Report.

Our fee for the audit will be £16,091 (PY: £14,767) for the Authority, subject to the Authority delivering a good set of financial statements and working papers. We discuss the context of our proposed 2020-21 fee in section ten of this Plan. Our fee will be subject to approval by PSAA.

We have complied with the Financial Reporting Council's Ethical Standard (revised 2019) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.

3. Significant risks identified

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

Risk	Reason for risk identification	Key aspects of our proposed response to the risk
ISA240 revenue risk	<p>Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue.</p> <p>This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.</p>	<p>Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the Authority, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:</p> <ul style="list-style-type: none"> • there is little incentive to manipulate revenue recognition • opportunities to manipulate revenue recognition are very limited • the culture and ethical frameworks of local authorities, including Dartmoor National Park Authority, mean that all forms of fraud are seen as unacceptable. <p>Therefore we do not consider this to be a significant risk for Dartmoor National Park Authority.</p>
Valuation of land and buildings	<p>The Authority revalues its land and buildings on an annual basis to ensure that the carrying value is not materially different from the current value or fair value (for surplus assets) at the financial statements date.</p> <p>This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (c£3.2 million in the 2019-20 balance sheet) and the sensitivity of this estimate to changes in key assumptions.</p> <p>Management have engaged the services of a valuer to estimate the current value as at 31 March 2021.</p> <p>We therefore identified valuation of land and buildings, particularly revaluations and impairments, as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>We will:</p> <ul style="list-style-type: none"> • evaluate management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation experts and the scope of their work • evaluate the competence, capabilities and objectivity of the valuation expert • write to the valuer to confirm the basis on which the valuation was carried out • challenge the information and assumptions used by the valuer to assess completeness and consistency with our understanding • test, on a sample basis, revaluations made during the year to ensure they have been input correctly into the Authority's asset register • evaluate the assumptions made by management for any assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value.

Significant risks identified

Risk	Reason for risk identification	Key aspects of our proposed response to the risk
Management over-ride of controls	<p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. The Authority faces external scrutiny of its spending and this could potentially place management under undue pressure in terms of how they report performance.</p> <p>We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>We will:</p> <ul style="list-style-type: none"> • evaluate the design effectiveness of management controls over journals • analyse the journals listing and determine the criteria for selecting high risk unusual journals • test unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration • gain an understanding of the accounting estimates and critical judgements applied made by management and consider their reasonableness with regard to corroborative evidence • evaluate the rationale for any changes in accounting policies, estimates or significant unusual transactions.
Valuation of the pension fund net liability	<p>The Authority's pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements.</p> <p>The pension fund net liability is considered a significant estimate due to the size of the numbers involved (c£12.7 million in the 2019-20 balance sheet) and the sensitivity of the estimate to changes in key assumptions.</p> <p>We therefore identified valuation of the Authority's pension fund net liability as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>We will:</p> <ul style="list-style-type: none"> ▪ update our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluate the design of the associated controls ▪ evaluate the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work ▪ assess the competence, capabilities and objectivity of the actuary who carried out the Authority's pension fund valuation ▪ assess the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability ▪ test the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary ▪ undertake procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report ▪ obtain assurances from the auditor of Devon Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements. The timing of this assurance is discussed in more detail on page 14.

4. Accounting estimates and related disclosures

The Financial Reporting Council issued an updated ISA (UK) 540 (revised): *Auditing Accounting Estimates and Related Disclosures* which includes significant enhancements in respect of the audit risk assessment process for accounting estimates.

Introduction

Under ISA (UK) 540 (Revised December 2018) auditors are required to understand and assess an entity's internal controls over accounting estimates, including:

- The nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates;
- How management identifies the need for and applies specialised skills or knowledge related to accounting estimates;
- How the entity's risk management process identifies and addresses risks relating to accounting estimates;
- The entity's information system as it relates to accounting estimates;
- The entity's control activities in relation to accounting estimates; and
- How management reviews the outcomes of previous accounting estimates.

As part of this process auditors also need to obtain an understanding of the role of those charged with governance, which is particularly important where the estimates have high estimation uncertainty, or require significant judgement.

Specifically do Authority members:

- Understand the characteristics of the methods and models used to make the accounting estimates and the risks related to them;
- Oversee management's process for making accounting estimates, including the use of models, and the monitoring activities undertaken by management; and
- Evaluate how management made the accounting estimates?



Accounting estimates and related disclosures

Additional information that will be required

To ensure our compliance with this revised auditing standard, we will be requesting further information from management and those charged with governance during our audit for the year ended 31 March 2021.

Based on our knowledge of the Authority we have identified the following material accounting estimates for which this is likely to apply:

- Valuations of land and buildings
- Depreciation
- Year end provisions and accruals
- Valuation of defined benefit net pension fund liabilities

The Authority's Information systems

In respect of the Authority's information systems we are required to consider how management identifies the methods, assumptions and source data used for each material accounting estimate and the need for any changes to these. This includes how management selects, or designs, the methods, assumptions and data to be used and applies the methods used in the valuations.

When the models used include increased complexity or subjectivity, as is the case for many valuation models, auditors need to understand and assess the controls in place over the models and the data included therein. Where adequate controls are not in place we may need to report this as a significant control deficiency and this could affect the amount of detailed substantive testing required during the audit.

If management has changed the method for making an accounting estimate we will need to fully understand management's rationale for this change. Any unexpected changes are likely to raise the audit risk profile of this accounting estimate and may result in the need for additional audit procedures.

We are aware that the Authority uses management experts in deriving some of its more complex estimates, e.g. asset valuations and pensions liabilities. However, it is important to note that the use of management experts does not diminish the responsibilities of management and those charged with governance to ensure that:

- All accounting estimates and related disclosures included in the financial statements have been prepared in accordance with the requirements of the financial reporting framework, and are materially accurate;
- There are adequate controls in place at the Authority (and where applicable its service provider or management expert) over the models, assumptions and source data used in the preparation of accounting estimates.



Estimation uncertainty

Under ISA (UK) 540 we are required to consider the following:

- How management understands the degree of estimation uncertainty related to each accounting estimate; and
- How management address this estimation uncertainty when selecting their point estimate.

For example, how management identified and considered alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the point estimate used.

The revised standard includes increased emphasis on the importance of the financial statement disclosures. Under ISA (UK) 540 (Revised December 2018), auditors are required to assess whether both the accounting estimates themselves and the related disclosures are reasonable.

Where there is a material uncertainty, that is where there is a significant risk of a material change to the estimated carrying value of an asset or liability within the next year, there needs to be additional disclosures. Note that not all material estimates will have a material uncertainty and it is also possible that an estimate that is not material could have a risk of material uncertainty.

Where there is material estimation uncertainty, we would expect the financial statement disclosures to detail:

- What the assumptions and uncertainties are
- How sensitive the assets and liabilities are to those assumptions, and why
- The expected resolution of the uncertainty and the range of reasonably possible outcomes for the next financial year
- An explanation of any changes made to past assumptions if the uncertainty is unresolved.

Planning enquiries

As part of our planning risk assessment procedures we have made enquires to management. Management have provided their responses, which will be considered by the Authority at its May meeting.

Further information

Further details on the requirements of ISA (UK) 540 (Revised December 2018) can be found in the auditing standard on the Financial Reporting Council's website:

[https://www.frc.org.uk/getattachment/0fa69c03-49ec-49ae-a8c9-cc7a2b65382a/ISA-\(UK\)-540_Revised-December-2018_final.pdf](https://www.frc.org.uk/getattachment/0fa69c03-49ec-49ae-a8c9-cc7a2b65382a/ISA-(UK)-540_Revised-December-2018_final.pdf)

5. Other matters

Other work

In addition to our responsibilities under the Code of Practice, we have a number of other audit responsibilities, as follows:

- We read your Narrative Report and Annual Governance Statement to check that they are consistent with the financial statements on which we give an opinion and our knowledge of the Authority.
- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statement are in line with requirements set by CIPFA.
- We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.
- We consider our other duties under legislation and the Code, as and when required, including:
 - giving electors living within the Authority’s boundary the opportunity to raise questions about your 2020-21 financial statements, consider and decide upon any objections received in relation to the 2020-21 financial statements;
 - issuing a report in the public interest or written recommendations to the Authority under section 24 of the Local Audit and Accountability Act 2014 (the Act).
 - application to the court for a declaration that an item of account is contrary to law under section 28 or a judicial review under section 31 of the Act
 - issuing an advisory notice under section 29 of the Act
- We certify completion of our audit.

Other material balances and transactions

Under International Standards on Auditing, “irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure”. All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in this report.

The Authority uses the payroll system provided by Devon County Council. We will request an assurance letter from the auditor of the County Council over the payroll system and whether there are any control issues that we need to be aware of. The timing of this assurance is discussed in more detail on page 14.

Going concern

As auditors, we are required to obtain sufficient appropriate audit evidence regarding, and conclude on:

- whether a material uncertainty related to going concern exists; and
- the appropriateness of management’s use of the going concern basis of accounting in the preparation of the financial statements.

The Public Audit Forum has been designated by the Financial Reporting Council as a “SORP-making body” for the purposes of maintaining and updating Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom (PN 10). It is intended that auditors of public sector bodies read PN 10 in conjunction with (ISAs) (UK).

PN 10 has recently been updated to take account of revisions to ISAs (UK), including ISA (UK) 570 on going concern. The revisions to PN 10 in respect of going concern are important and mark a significant departure from how this concept has been audited in the public sector in the past. In particular, PN 10 allows auditors to apply a ‘continued provision of service approach’ to auditing going concern, where appropriate. Applying such an approach should enable us to increase our focus on wider financial resilience (as part of our VFM work) and ensure that our work on going concern is proportionate for public sector bodies.

We will review the Authority’s arrangements for securing financial sustainability as part of our Value for Money work and provide a commentary on this in our Auditor’s Annual Report (see page 13).

6. Materiality

The concept of materiality

Materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Materiality for planning purposes

We have determined financial statement materiality based on a proportion of the gross expenditure of the Authority for the financial year. In the prior year we used the same benchmark. Materiality at the planning stage of our audit is £118k (PY £121k) for the Authority, which equates to 2% of your forecast gross expenditure for the year. We design our procedures to detect errors in specific accounts at a lower level of precision which we have determined to be £10k for Senior officer remuneration.

We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality.

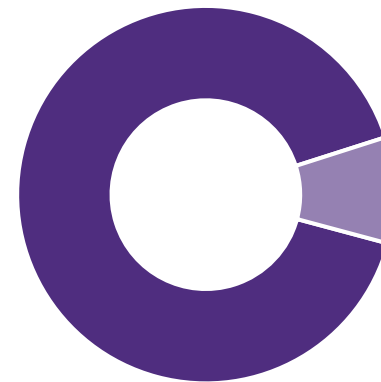
Matters we will report to the Authority

Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Authority any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria. In the context of the Authority, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £6k (PY £6k).

If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Authority to assist it in fulfilling its governance responsibilities.

Prior year gross operating costs

£5,893k Authority
[PY: £6,067k]



■ Prior year gross operating costs

Materiality

£118k
Authority
financial
statements
materiality
[PY: £121k]



£6k
Misstatements
reported to the
Authority
[PY: £6k]

7. Value for Money arrangements

Revised approach to Value for Money work for 2020-21

On 1 April 2020, the National Audit Office (NAO) introduced a new Code of Audit Practice which comes into effect from audit year 2020-21. The Code introduced a revised approach to the audit of Value for Money. (VFM)

There are three main changes arising from the NAO's new approach:

- A new set of key criteria, covering financial sustainability, governance and improvements in economy, efficiency and effectiveness
- More extensive reporting, with a requirement on the auditor to produce a commentary on arrangements across all of the key criteria, rather than the current 'reporting by exception' approach
- The replacement of the binary qualified / unqualified approach to VFM conclusions, with far more sophisticated judgements on performance, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

The Code require auditors to consider whether the body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under three specified reporting criteria. These are as set out below:



Improving economy, efficiency and effectiveness

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



Financial Sustainability

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



Governance

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



8. Risks of significant VFM weaknesses

As part of our planning work, we considered whether there were any risks of significant weakness in the body's arrangements for securing economy, efficiency and effectiveness in its use of resources that we needed to perform further procedures on. The risks we have identified are detailed in the first table below, along with the further procedures we will perform. We may need to make recommendations following the completion of our work. The potential different types of recommendations we could make are set out in the right hand column below.

Risks of significant weakness

These would be risks requiring audit consideration and procedures to address the likelihood that proper arrangements are not in place at the body to deliver value for money.

At this stage of our audit work we have not identified any significant weaknesses. However, under the new VFM arrangements we will be considering the Authority's arrangements in place across the three criteria areas of finance, governance and performance. To be clear, this represents a more detailed level of audit work required under the new VFM Code than previously. We will be commenting on the Authority's arrangements across the three criteria in our Auditor's Annual Report – again a new requirement for this year.

We will continue to monitor the Authority's financial outturn for 2020-21 and its planned position for 2021-22 and beyond.

We will keep the possibility of a significant weakness arising and/or an existing risk increasing to a significant weakness as part of our ongoing 2020-21 VFM review.

Our findings will be summarised in the Auditor's Annual Report, to be agreed with management later this year. The NAO has set out that the Auditor's Annual Report, detailing our findings from our VFM work, should be issued within 3 months of the audit opinion in 2020-21, which is reflected in the timeline on the following page.

Potential types of recommendations

A range of different recommendations could be made following the completion of work on risks of significant weakness, as follows:



Statutory recommendation

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



Key recommendation

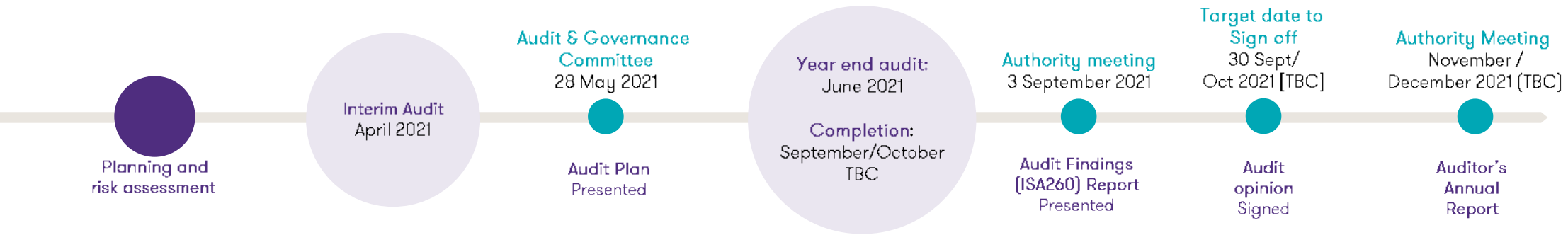
The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body. We have defined these recommendations as 'key recommendations'.



Improvement recommendation

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

9. Audit logistics (indicative) and team



Gareth Mills, Key Audit Partner & Engagement Lead - Gareth leads our relationship with you and takes overall responsibility for the delivery of a high quality audit, ensuring the highest professional standards are maintained and a commitment to add value to the Authority.

Mark Bartlett, Engagement Manager - Mark plans, manages and leads the delivery of the audit, is your key point of contact for your finance team and is your first point of contact for discussing any issues.

Steph Thayer, Engagement In-charge - Steph assists in planning, managing and delivering the audit fieldwork, ensuring that the audit is delivered effectively and efficiently. Steph supervises and co-ordinates the audit team.

Timing of the audit fieldwork: Members of the Authority will be familiar from previous discussions regarding the challenging nature of the availability of specialist public sector external audit staff, and the volume of local authority audits which continued after last year's target date of completion of 30 November 2020. This background coupled with the impact of Covid remote working and the need to prioritise our NHS clients given their earlier audit deadline of June 2021, means that we are behind in our local authority planning and interim work compared to our normal timings and profile of delivery.

We have noted that MHCLG has set an indicative date of 30 September 2021 for audited local authority accounts. Given the context set out above, we believe this is highly unrealistic for all 2020-21 audits (but as a firm we are fully supportive of this deadline in a 'normal' year). We are proposing to target completing the majority of our year-end audit fieldwork on your accounts in June, however, some elements of our audit are dependent on receipt of assurance from other audit colleagues.

We will try and conclude the audit in September, but this is dependent on receipt of the assurance letters over the payroll system and the pension liability numbers. This may result in your audit concluding after 30 September. It should be noted that this is in no way a reflection of your finance team or you as an Authority as a whole. There are no financial or reputation issues arising from having your accounts signed after the 30 September. We will be happy to discuss this issue in more detail at the May Authority meeting.

Audited body responsibilities

Where audited bodies do not deliver to the timetable agreed, we need to ensure that this does not impact on audit quality or absorb a disproportionate amount of time, thereby disadvantaging other audits. Where the elapsed time to complete an audit exceeds that agreed due to a client not meeting its obligations we will not be able to maintain a team on site. Similarly, where additional resources are needed to complete the audit due to a client not meeting their obligations we are not able to guarantee the delivery of the audit to the agreed timescales. In addition, delayed audits will incur additional audit fees.

Our requirements

To minimise the risk of a delayed audit, you need to ensure that you:

- produce draft financial statements of good quality by the agreed timetable you have agreed with us, including all notes, the Narrative Report and the Annual Governance Statement
- ensure that good quality working papers are available at the start of the audit, in accordance with the working paper requirements schedule that we have shared with you
- ensure that the agreed data reports are available to us at the start of the audit and are reconciled to the values in the accounts, in order to facilitate our selection of samples for testing
- ensure that all appropriate staff are available throughout (or as otherwise agreed) the planned period of the audit
- **48** Respond promptly and adequately to audit queries.

10. Audit fees

In 2017, PSAA awarded a contract of audit for Dartmoor National Park Authority to begin with effect from 2018-19. The fee agreed in the contract was £9,091. Since that time, there have been a number of developments which are detailed at page 16. A number of these developments in respect of the increased level of risk and audit testing required, for example on land and buildings valuations and the pension liability, have been communicated to you during both our 2018-19 and 2019-20 audits. The additional level of testing on these areas will continue in our 2020-21 audit. In addition, the NAO introduced a revised audit code from 2020-21 onwards to local audit and there are new ISAs(UK) which are applicable from the 2020-21 audit cycle.

As referred to on page 12, the 2020-21 Code introduces a revised approach to our VFM work. This requires auditors to produce a commentary on arrangements across all of the key criteria, rather than the previous 'reporting by exception' approach. Auditors now have to make far more sophisticated judgements on performance, as well as issue key recommendations if any significant weaknesses in arrangements are identified during the audit. We will be working with the NAO and other audit firms to discuss and share learning in respect of common issues arising across the sector.

The new approach will be more challenging for audited bodies, involving discussions at a wider and more strategic level. Both the reporting, and the planning and risk assessment which underpins it, will require more audit time, delivered through a richer skill mix than in previous years. Our estimate is that for your audit, this will result in an increased fee of £1,750. This is in line with increases we are proposing at all our national park audits.

Additionally, across all sectors and firms, the FRC has set out its expectation of improved financial reporting from organisations and the need for auditors to demonstrate increased scepticism and challenge and to undertake additional and more robust testing, as noted in the number of revised ISA's issued by the FRC that are applicable to audits of financial statements commencing on or after 15 December 2019, as detailed at Appendix A.

As a firm, we are absolutely committed to meeting the expectations of the FRC with regard to audit quality and public sector financial reporting. Our proposed work and fee for 2020-21, as set out below, is detailed overleaf and has been discussed with the Head of Business Support. Our estimate is that for your audit, the above changes and developments will result in an increased fee of £7,000. This is in line with increases we are proposing at all our national park audits.

	Actual Fee 2019-20	Proposed fee 2020-21
Authority scale fee set by PSAA	£9,091	£9,091
Audit fee variations	£5,676*	7,000**
Total audit fees (excluding VAT)	£14,767	£16,091

* The 2019-20 fee variation has now been approved by PSAA

** Any changes to the 2020-21 scale fee will need to be approved by PSAA. MHCLG has set aside £15m of funding to deal with the expected increase in 2020-21 audit fees, a direct response to one of the key findings of the Redmond Review into local authority external audit which reported in September 2020. We understand that national parks will have access to this funding to mitigate the direct financial impact on the Authority of this increase in audit fees.

Assumptions

In setting the above fees, we have assumed that the Authority will:

- prepare a good quality set of accounts, supported by comprehensive and well presented working papers which are ready at the start of the audit
- provide appropriate analysis, support and evidence to support all critical judgements and significant judgements made during the course of preparing the financial statements
- provide early notice of proposed complex or unusual transactions which could have a material impact on the financial statements.

Relevant professional standards

In preparing our fee estimate, we have had regard to all relevant professional standards, including paragraphs 4.1 and 4.2 of the FRC's [Ethical Standard \(revised 2019\)](#) which stipulate that the Engagement Lead (Key Audit Partner) must set a fee sufficient to enable the resourcing of the audit with partners and staff with appropriate time and skill to deliver an audit to the required professional and Ethical standards.

Audit fees – detailed analysis

Scale fee published by PSAA	£9,091
<i>Ongoing increases to scale fee first identified in 2019-20:</i>	
Enhanced audit procedures for auditing Property, Plant and Equipment	£1,500
Enhanced audit procedures for auditing the Pensions balance and disclosures	£1,500
Raising the audit quality bar and regulatory factors	£750
<i>New issues impacting on the audit fee for 2020-21:</i>	
Additional work on Value for Money (VFM) under new NAO Code	£1,750
Increased audit requirements of revised ISAs	£1,500
Total fee variation from scale fee	£7,000
Total proposed 2020 -21 audit fee (excluding VAT)	£16,091

11. Independence and non-audit services

Auditor independence

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant facts and matters that may bear upon the integrity, objectivity and independence of the firm or covered persons, relating to our independence. We encourage you to contact us to discuss these or any other independence issues with us. We will also discuss with you if we make additional significant judgements surrounding independence matters.

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standard (Revised 2019) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements. Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

We confirm that we have implemented policies and procedures to meet the requirements of the Ethical Standard. For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Authority.

Other services

No other services provided to the Authority by Grant Thornton were identified.

Any changes and full details of all fees charged for audit related and non-audit related services by Grant Thornton UK LLP and by Grant Thornton International Limited network member Firms will be included in our Audit Findings (ISA260) Report at the conclusion of the audit.









Appendix A: Revised Auditor Standards and application guidance

FRC revisions to Auditor Standards and associated application guidance




The following Auditing Standards and associated application guidance that were applicable to 2019-20 audits, have been revised or updated by the FRC, with additional requirements for auditors for implementation in 2020-21 audits and beyond.

	Date of revision	Application to 2020-21 Audits
ISQC (UK) 1 – Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and other Assurance and Related Service Engagements	November 2019	✓
ISA (UK) 200 – Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing (UK)	January 2020	✓
ISA (UK) 220 – Quality Control for an Audit of Financial Statements	November 2019	✓
ISA (UK) 230 – Audit Documentation	January 2020	✓
ISA (UK) 240 – The Auditor’s Responsibilities Relating to Fraud in an Audit of Financial Statements	January 2020	✓
ISA (UK) 250 Section A – Consideration of Laws and Regulations in an Audit of Financial Statements	November 2019	✓
ISA (UK) 250 Section B – The Auditor’s Statutory Right and Duty to Report to Regulators of Public Interest Entities and Regulators of Other Entities in the Financial Sector	November 2019	✓

Appendix A: Revised Auditor Standards and application guidance continued

	Date of revision	Application to 2020-21 Audits
ISA [UK] 260 – Communication With Those Charged With Governance	January 2020	
ISA [UK] 315 – Identifying and Assessing the Risks of Material Misstatement Through Understanding of the Entity and Its Environment	July 2020	
ISA [UK] 500 – Audit Evidence	January 2020	
ISA [UK] 540 – Auditing Accounting Estimates and Related Disclosures	December 2018	
ISA [UK] 570 – Going Concern	September 2019	
ISA [UK] 580 – Written Representations	January 2020	
ISA [UK] 600 – Special considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)	November 2019	
ISA [UK] 620 – Using the Work of an Auditor’s Expert	November 2019	
ISA [UK] 700 – Forming an Opinion and Reporting on Financial Statements	January 2020	

Appendix A: Revised Auditor Standards and application guidance continued

	Date of revision	Application to 2020-21 Audits
ISA (UK) 701 – Communicating Key Audit Matters in the Independent Auditor’s Report	January 2020	
ISA (UK) 720 – The Auditor’s Responsibilities Relating to Other Information	November 2019	
Practice Note 10: Audit of Financial Statements of Public Sector Bodies in the United Kingdom	December 2020	



NPA/AG/21/004

Dartmoor National Park Authority Audit & Governance Committee

28 May 2021

Informing the Audit Risk Assessment 2020/21

Report of The Head of Business Support

Recommendation: **That Members review and agree the responses and judgements set out in Appendix 1**

1 Introduction

1.1 The purpose of this report is to contribute towards the effective two-way communication between Dartmoor National Park Authority external auditors and the Audit and Governance Committee, as 'those charged with governance'. The report covers some important areas of the auditor risk assessment where Auditors are required to make inquiries of the Audit and Governance Committee under auditing standards.

2 Purpose

2.1 Under International Standards on Auditing (UK), (ISA(UK)) auditors have specific responsibilities to communicate with the Audit and Governance Committee. ISA(UK) emphasise the importance of two-way communication between the auditor and the Audit and Governance Committee and also specify matters that should be communicated.

2.2 This two-way communication assists both the auditor and the Audit and Governance Committee in understanding matters relating to the audit and developing a constructive working relationship. It also enables the auditor to obtain information relevant to the audit from the Audit and Governance Committee and supports the Audit and Governance Committee in fulfilling its responsibilities in relation to the financial reporting process.

2.3 As part of the audit risk assessment procedures Auditors are required to obtain an understanding of management processes and the Authority's oversight of the following areas:

- General Enquiries of Management
- Fraud

- Laws and Regulations
- Related Parties, and
- Accounting Estimates

2.4 Grant Thornton has posed a series of questions which we have answered, and these can be found at Appendix 1. Members should consider whether these responses are consistent with their understanding of our arrangements, systems and process and whether there are any further comments they wish to make.

3 Financial Implications

3.1 This is included in the approved scale fee.

DONNA HEALY



Informing the audit risk assessment for Dartmoor National Park Authority 2020/21

Gareth Mills
Director
T +44 (0) 113 200 2535
E gareth.mills@uk.gt.com

Mark Bartlett
Audit Manager
T +44 (0) 117 305 7896
E mark.bartlett@uk.gt.com



The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect your business or any weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Table of Contents

Section	Page
Purpose	4
General Enquiries of Management	6
Fraud	9
Fraud Risk Assessment	10
Laws and Regulations	15
Impact of Laws and Regulations	16
Related Parties	18
Accounting Estimates	20
Accounting Estimates - General Enquiries of Management	21
Appendix A – Accounting Estimates	24

Purpose

The purpose of this report is to contribute towards the effective two-way communication between Dartmoor National Park Authority external auditors and the Audit and Governance Committee, as 'those charged with governance'. The report covers some important areas of the auditor risk assessment where we are required to make inquiries of the Audit and Governance Committee under auditing standards.

Background

Under International Standards on Auditing (UK), (ISA(UK)) auditors have specific responsibilities to communicate with the Audit and Governance Committee. ISA(UK) emphasise the importance of two-way communication between the auditor and the Audit and Governance Committee and also specify matters that should be communicated.

This two-way communication assists both the auditor and the Audit and Governance Committee in understanding matters relating to the audit and developing a constructive working relationship. It also enables the auditor to obtain information relevant to the audit from the Audit and Governance Committee and supports the Audit and Governance Committee in fulfilling its responsibilities in relation to the financial reporting process.

Communication

As part of our risk assessment procedures we are required to obtain an understanding of management processes and the Authority's oversight of the following areas:

- General Enquiries of Management
- Fraud,
- Laws and Regulations,
- Related Parties, and
- Accounting Estimates.

Purpose

This report includes a series of questions on each of these areas and the response we have received from Dartmoor National Park Authority's management. The Audit and Governance Committee should consider whether these responses are consistent with its understanding and whether there are any further comments it wishes to make.

General Enquiries of Management

Question	Management response
1. What do you regard as the key events or issues that will have a significant impact on the financial statements for 2020/21?	There are no significant issues to report for the 2020/21 financial year. The Coronavirus pandemic has resulted in some lost income, but we have also had some savings, business rate relief and used the Coronavirus Job Retention Scheme Grant; additional financial support from Defra has not been required. The NPG settlement for 2020/21 (and for 2021/22) was a standstill position and was disappointing but was managed in 2020/21 by using reserve balances. Future year's budgets and plans have been thoroughly reviewed; and we have set a robust and balanced budget for 2021/22, once again using reserves to balance the budget. financial planning for 2022 and beyond has been undertaken but can only be indicative at this stage until the outcome of the 2021 CSR becomes clear. The pandemic did have an impact on asset and pension fund valuations in 2019/20 and may do again for the 2020/21-year end. This will become clear once valuation reports are received; they will be assessed and information on estimations and assumptions disclosed.
2. Have you considered the appropriateness of the accounting policies adopted by Dartmoor National Park Authority? Have there been any events or transactions that may cause you to change or adopt new accounting policies?	Yes, this is reviewed annually as part of the preparation for year-end and producing the accounts No
3. Is there any use of financial instruments, including derivatives?	No.
4. Are you aware of any significant transaction outside the normal course of business? 6	None this year

General Enquiries of Management

Question	Management response
5. Are you aware of any changes in circumstances that would lead to impairment of non-current assets?	No
6. Are you aware of any guarantee contracts?	No
7. Are you aware of the existence of loss contingencies and/or un-asserted claims that may affect the financial statements?	No
8. Other than in house solicitors, can you provide details of those solicitors utilised by Dartmoor National Park Authority during the year. Please indicate where they are working on open litigation or contingencies from prior years?	Legal Services are provided by Devon County Council. If any other external solicitors have been used (for Planning / Enforcement) then they will have been engaged by DCC on our behalf. We can provide details at the time of the audit or before if required.

General Enquiries of Management

Question	Management response
9. Have any of the Dartmoor National Park Authority service providers reported any items of fraud, non-compliance with laws and regulations or uncorrected misstatements which would affect the financial statements?	No
10. Can you provide details of other advisors consulted during the year and the issue on which they were consulted?	We engaged the services of NPS (SW) Ltd in respect of property leases We have used Tozers and South West Councils in respect of some HR related matters – especially for Coronavirus (operational advice)

Fraud

Issue

Matters in relation to fraud

ISA (UK) 240 covers auditors responsibilities relating to fraud in an audit of financial statements.

The primary responsibility to prevent and detect fraud rests with both the Audit and Governance Committee and management. Management, with the oversight of the Audit and Governance Committee, needs to ensure a strong emphasis on fraud prevention and deterrence and encourage a culture of honest and ethical behaviour. As part of its oversight, the Audit and Governance Committee should consider the potential for override of controls and inappropriate influence over the financial reporting process.

As Dartmoor National Park Authority external auditor, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error. We are required to maintain professional scepticism throughout the audit, considering the potential for management override of controls.

As part of our audit risk assessment procedures we are required to consider risks of fraud. This includes considering the arrangements management has put in place with regard to fraud risks including:

- assessment that the financial statements could be materially misstated due to fraud,
- process for identifying and responding to risks of fraud, including any identified specific risks,
- communication with the Audit and Governance Committee regarding its processes for identifying and responding to risks of fraud, and
- communication to employees regarding business practices and ethical behaviour.

We need to understand how the Audit and Governance Committee oversees the above processes. We are also required to make inquiries of both management and the Audit and Governance Committee as to their knowledge of any actual, suspected or alleged fraud. These areas have been set out in the fraud risk assessment questions below together with responses from Dartmoor National Park Authority's management.

Fraud risk assessment

Question	Management response
<p>1. Have Dartmoor National Park Authority assessed the risk of material misstatement in the financial statements due to fraud?</p> <p>How has the process of identifying and responding to the risk of fraud been undertaken and what are the results of this process?</p> <p>How do the Authority's risk management processes link to financial reporting?</p>	<p>The risk of misstatement is low. DNPA has a centralised finance team, who are appropriately qualified and experienced. Appropriate levels of internal control and segregation of duties are in place. Spending officers and budget holders receive finance training at induction and / or when appropriate. The finance team work closely with all service areas during the year and at year end to determine an accurate financial position. The Authority is kept informed via the S151 Officer and CEO during the year</p> <p>See above and the A&G Committee receives regular financial, performance and governance reports, including the strategic risk register and business plan. The Authority has an excellent track record in terms of financial reporting. The Authority and / or A&G committee receive all audit reports – which have been exemplary.</p> <p>A Strategic Risk Register is owned by Leadership team and reviewed by A&G Committee twice yearly. Operational risk management is considered and managed by LT and Heads of Service, including the S151 Officer. Financial management and reporting is reviewed by LT and A&G Committee</p>
<p>2. What have you determined to be the classes of accounts, transactions and disclosures most at risk to fraud?</p>	<p>Creditor payments (accounts payable) and payroll (ghost employees)</p>

Fraud risk assessment

Question	Management response
<p>3. Are you aware of any instances of actual, suspected or alleged fraud, errors or other irregularities either within Dartmoor National Park Authority as a whole or within specific departments since 1 April 2020?</p> <p>As a management team, how do you communicate risk issues (including fraud) to those charged with governance?</p>	<p>No, there are none</p> <p>Strategic Risk Register, Financial Regulations, Anti-fraud and Corruption Policy and Confidential Reporting Policy, Procurement Policy & Procedures, Standing Orders & Scheme of Delegation, Employee & Member Code of Conduct, Internal & External Audit Reports, Annual Governance Statement, Local Code of Corporate Governance, Performance & Financial Management Reports - All reviewed / approved by A&G and / or Authority</p>
<p>4. Have you identified any specific fraud risks?</p> <p>Do you have any concerns there are areas that are at risk of fraud?</p> <p>Are there particular locations within Dartmoor National Park Authority where fraud is more likely to occur?</p>	<p>No</p> <p>No</p> <p>No</p>
<p>5. What processes do Dartmoor National Park Authority have in place to identify and respond to risks of fraud?</p>	<p>Comprehensive suite of governance policies, including anti-fraud & Corruption and Whistleblowing AGS & Local Code of Corporate Governance supported by evidence & approved by A&G Committee</p> <p>Work undertaken by Internal and External Audit</p> <p>Robust induction process for new starters including finance training if appropriate. Financial Regulations, Procurement Procedures. Segregation of duties. Experienced and qualified finance team, which is centralized and undertakes compliance monitoring at all levels. S151 Officer and Monitoring Officer oversight. Annual program of internal audit work to test, verify & give assurance which is reported to A&G</p> <p>Robust financial management and reporting systems. Risk monitored by Leadership Team and A&G Committee</p>

Fraud risk assessment

Question	Management response
<p>6. How do you assess the overall control environment for Dartmoor National Park, including:</p> <ul style="list-style-type: none"> the existence of internal controls, including segregation of duties; and the process for reviewing the effectiveness the system of internal control? <p>If internal controls are not in place or not effective where are the risk areas and what mitigating actions have been taken?</p> <p>What other controls are in place to help prevent, deter or detect fraud?</p> <p>Are there any areas where there is a potential for override of controls or inappropriate influence over the financial reporting process (for example because of undue pressure to achieve financial targets)?</p>	<p>Comprehensive suite of governance policies, including anti-fraud & Corruption and Whistleblowing AGS & Local Code of Corporate Governance supported by evidence & approved by A&G Committee Work undertaken by Internal and External Audit Robust induction process for new starters including finance training if appropriate. Financial Regulations, Procurement Procedures. Segregation of duties. Experienced and qualified finance team, which is centralized and undertakes compliance monitoring at all levels. S151 Officer and Monitoring Officer oversight. Annual program of internal audit work to test, verify & give assurance which is reported to A&G Robust financial management and reporting systems. Risk monitored by Leadership Team and A&G Committee</p> <p>Not applicable – none; all controls are in place and are operating effectively</p> <p>Internal Audit program of work</p> <p>None identified</p>
<p>7. Are there any areas where there is potential for misreporting?</p>	<p>No</p>

Fraud risk assessment

Question	Management response
<p>8. How do Dartmoor National Park Authority communicate and encourage ethical behaviours and business processes of it's staff and contractors?</p> <p>How do you encourage staff to report their concerns about fraud?</p> <p>What concerns are staff expected to report about fraud?</p> <p>Have any significant issues been reported?</p>	<p>Strategic Risk Register, Financial Regulations, Standing Orders and Scheme of Delegation, Employee Code of Conduct, Anti-Fraud & Corruption Policy and Whistleblowing Policy , Procurement Policy & procedures, Contractors Vetting Policy , Staff & Member Induction and training, Team Meetings, All Staff meetings, Appraisals, Organisational Development Strategy</p> <p>See above; Anti-Fraud & Corruption Policy and Whistleblowing Policy is in place and regularly reviewed; (this and Standing Orders were reviewed and updated in January 2021). One-to-one meetings with managers; open door policy of LT; confidential staff suggestion scheme (boxes and email) in use</p> <p>Staff and Members are encouraged to raise any concerns that they have about anything, at any time</p> <p>No</p>
<p>9. From a fraud and corruption perspective, what are considered to be high-risk posts?</p> <p>How are the risks relating to these posts identified, assessed and managed?</p>	<p>None – due to robust governance arrangements, policies, Scheme of Delegation and segregation of duties. However, the CEO and S151 Officer could be considered to have the highest level of influence</p> <p>As above: Scheme of delegation and segregation of duties / authorisation – compliance checked by finance</p>
<p>10. Are you aware of any related party relationships or transactions that could give rise to instances of fraud?</p> <p>How do you mitigate the risks associated with fraud related to related party relationships and transactions?</p>	<p>No</p> <p>The risks are low. Members – annual process for declaration of interests (in progress) and also declared at every meeting. Staff: required to make any declarations to Head of OD / S151 Officer; records retained in personnel files.</p>

Fraud risk assessment

Question	Management response
<p>11. What arrangements are in place to report fraud issues and risks to the Audit and Governance Committee?</p> <p>How does the Audit and Governance Committee exercise oversight over management's processes for identifying and responding to risks of fraud and breaches of internal control?</p> <p>What has been the outcome of these arrangements so far this year?</p>	<p>Via Chief Executive, S151 Officer and / or Monitoring Officer</p> <p>The risks are low, there are adequate systems of internal control & segregation of duties. The committee receives regular financial, performance and governance reports including the risk register and business plan. The Authority has an excellent track record in terms of financial management and reporting, and the committee received all audit reports - which are exemplary. The finance team are experienced, qualified and high performing.</p> <p>All arrangements have operated effectively as normal and been reported. There have been no breaches of internal control and no incidents of fraud</p>
<p>12. Are you aware of any whistle blowing potential or complaints by potential whistle blowers? If so, what has been your response?</p>	<p>No</p>
<p>13. Have any reports been made under the Bribery Act?</p>	<p>No</p>

Law and regulations

Issue

Matters in relation to laws and regulations

ISA (UK) 250 requires us to consider the impact of laws and regulations in an audit of the financial statements.

Management, with the oversight of the Audit and Governance Committee, is responsible for ensuring that Dartmoor National Park Authority operations are conducted in accordance with laws and regulations including those that determine amounts in the financial statements.

As auditor, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error, taking into account the appropriate legal and regulatory framework. As part of our risk assessment procedures we are required to make inquiries of management and the Audit and Governance Committee as to whether the entity is in compliance with laws and regulations. Where we become aware of information of non-compliance or suspected non-compliance we need to gain an understanding of the non-compliance and the possible effect on the financial statements.

Risk assessment questions have been set out below together with responses from management.

Impact of laws and regulations

Question	Management response
<p>1. How does management gain assurance that all relevant laws and regulations have been complied with?</p> <p>What arrangements does Dartmoor National Park Authority have in place to prevent and detect non-compliance with laws and regulations?</p> <p>Are you aware of any changes to the Dartmoor National Park Authority's regulatory environment that may have a significant impact on the Dartmoor National Park Authority's financial statements?</p>	<p>Via Reports from and contact with Professional Officers who are professionally qualified & via Internal / External audit reports.</p> <p>Professional Officers, professionally qualified; Training (including CPD); Supervision & appraisal; Oversight by statutory officers: Monitoring Officer & S151 Officer; Legal Services provided by County Council; work of Internal and External Auditors</p> <p>No</p>
<p>2. How is the Audit and Governance Committee provided with assurance that all relevant laws and regulations have been complied with?</p>	<p>Via reports from professional officers across the organization and the CEO, Monitoring Officer (Head of OD) and S151 Officer</p>
<p>3. Have there been any instances of non-compliance or suspected non-compliance with laws and regulation since 1 April 2020 with an on-going impact on the 2020/21 financial statements?</p>	<p>No</p>
<p>4. Is there any actual or potential litigation or claims that would affect the financial statements?</p>	<p>No</p>

Impact of laws and regulations

Question	Management response
5. What arrangements does Dartmoor National Park Authority have in place to identify, evaluate and account for litigation or claims?	Leadership Team involves the statutory post holders (Section 151, Monitoring Officer and Head of Paid Service). All complaints (and compliments) are reported to LT on a regular basis as are any specific litigation actions. Devon County Council provide specific legal advice to the Authority. We are a small Authority and therefore we are able to communicate easily and quickly, and can work together to assess any risk and account for any claims accordingly. Robust complaints procedure, managed by Head of Organisational Development & reports to Leadership Team and A&G (Ombudsman). Insurance managed by Head of Business Support.
6. Have there been any report from other regulatory bodies, such as HM Revenues and Customs which indicate non-compliance?	No

Related Parties

Issue

Matters in relation to Related Parties

Dartmoor National Park Authority are required to disclose transactions with entities/individuals that would be classed as related parties. These may include:

- entities that directly, or indirectly through one or more intermediaries, control, or are controlled by Dartmoor National Park Authority;
- associates;
- joint ventures;
- an entity that has an interest in the Authority that gives it significant influence over the Authority;
- key management personnel, and close members of the family of key management personnel, and
- post-employment benefit plans (pension fund) for the benefit of employees of the Authority, or of any entity that is a related party of the Authority.

A disclosure is required if a transaction (or series of transactions) is material on either side, i.e. if a transaction is immaterial from the [type of body]'s perspective but material from a related party viewpoint then the Authority must disclose it.

ISA (UK) 550 requires us to review your procedures for identifying related party transactions and obtain an understanding of the controls that you have established to identify such transactions. We will also carry out testing to ensure the related party transaction disclosures you make in the financial statements are complete and accurate.

Related Parties

Question	Management response
<p>1. Have there been any changes in the related parties including those disclosed in Dartmoor National Park Authority 2019/20 financial statements?</p> <p>If so please summarise:</p> <ul style="list-style-type: none"> • the nature of the relationship between these related parties and Dartmoor National Park Authority • whether Dartmoor National Park Authority has entered into or plans to enter into any transactions with these related parties • the type and purpose of these transactions 	No
<p>2. What controls does Dartmoor National Park Authority have in place to identify, account for and disclose related party transactions and relationships?</p>	Scheme of Delegation and role and responsibilities of statutory officers (CEO, MO and S151); Financial Regulations, Procurement Policy and procedures etc
<p>3. What controls are in place to authorise and approve significant transactions and arrangements with related parties?</p>	Scheme of Delegation and role and responsibilities of statutory officers (CEO, MO and S151); Financial Regulations, Procurement Policy and procedures etc
<p>4. What controls are in place to authorise and approve significant transactions outside of the normal course of business?</p>	Scheme of Delegation and role and responsibilities of statutory officers (CEO, MO and S151) Financial Regulations, Procurement Policy and procedures etc

Accounting estimates

Issue

Matters in relation to Related Accounting estimates

ISA (UK) 540 (Revised December 2018) requires auditors to understand and assess an entity's internal controls over accounting estimates, including:

- The nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates;
- How management identifies the need for and applies specialised skills or knowledge related to accounting estimates;
- How the entity's risk management process identifies and addresses risks relating to accounting estimates;
- The entity's information system as it relates to accounting estimates;
- The entity's control activities in relation to accounting estimates; and
- How management reviews the outcomes of previous accounting estimates.

As part of this process auditors also need to obtain an understanding of the role of those charged with governance, which is particularly important where the estimates have high estimation uncertainty, or require significant judgement.

Specifically do Audit and Governance Committee members:

- Understand the characteristics of the methods and models used to make the accounting estimates and the risks related to them;
- Oversee management's process for making accounting estimates, including the use of models, and the monitoring activities undertaken by management; and
- Evaluate how management made the accounting estimates?

We would ask the Audit and Governance Committee to satisfy itself that the arrangements for accounting estimates are adequate.

Accounting Estimates - General Enquiries of Management

Question	Management response
1. What are the classes of transactions, events and conditions, that are significant to the financial statements that give rise to the need for, or changes in, accounting estimate and related disclosures?	Pensions and PPE
2. How does the Authority's risk management process identify and addresses risks relating to accounting estimates?	Via S151 Officer
3. How do management identify the methods, assumptions or source data, and the need for changes in them, in relation to key accounting estimates?	Judgement and expertise of S151 Officer, the Actuary for Pensions and NPS(SW) for property valuations; compliance with CIPFA Code of Practice
4. How do management review the outcomes of previous accounting estimates?	Delegated to S151 Officer who would discuss with LT and / or Members as and when appropriate
5. Were any changes made to the estimation processes in 2020/21 and, if so, what was the reason for these?	No

Accounting Estimates - General Enquiries of Management

Question	Management response
6. How do management identify the need for and apply specialised skills or knowledge related to accounting estimates?	Via advice of S151 Officer and ensuring compliance with CIPFA Code and regulatory guidance.
7. How does the Authority determine what control activities are needed for significant accounting estimates, including the controls at any service providers or management experts?	Via advice of S151 officer and ensuring compliance with CIPFA Code and regulatory guidance. Ensuring external experts engaged are properly qualified and experienced to undertake role
8. How do management monitor the operation of control activities related to accounting estimates, including the key controls at any service providers or management experts?	Via S151 Officer and audit work undertaken
9. What is the nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates, including: <ul style="list-style-type: none"> - Management's process for making significant accounting estimates - The methods and models used - The resultant accounting estimates included in the financial statements. 	Via S151 Officer and reported to A&G or Authority as and when relevant

Accounting Estimates - General Enquiries of Management

Question	Management response
10. Are management aware of transactions, events, conditions (or changes in these) that may give rise to recognition or disclosure of significant accounting estimates that require significant judgement (other than those in Appendix A)?	No there are none
11. Are the management arrangements for the accounting estimates, as detailed in Appendix A reasonable?	Yes
12. How is the Audit and Governance Committee provided with assurance that the arrangements for accounting estimates are adequate ?	Via professional judgment of professional officers and advisors and the audit of accounts

Appendix A Accounting Estimates

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether Management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Land and buildings valuations	See valuation report and accounting policy	S151 Officer and Qualified Valuer (NPS SW)	Yes	See valuation report from NPS(SW)	No
Depreciation	Straight line allocation over useful lives	S151 Officer and Qualified Valuer	Yes	See valuation report	No
Valuation of defined benefit net pension fund liabilities	Actuarial basis using projected unit method, discounted based on annualized Merrill Lynch AA rated corporate bond yield curve	S151 Officer, Actuary, Devon County Council	Yes	See Actuary reports provided Barnett Waddingham	No
Fair value estimates	None	N/A	N/A	N/A	No
Accruals	Based on actual amounts	N/A	No	N/A	No
²⁴ Provisions	None this year (tbc)	N/A	No	N/A	No



grantthornton.co.uk

© 2021 Grant Thornton UK LLP

'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.



NPA/AG/21/005

Dartmoor National Park Authority Audit & Governance Committee

28 May 2021

The Local Code of Corporate Governance and 2020/21 Annual Governance Statement

Report of the Head of Business Support

Recommendation: **That Members:**

- (i) **Consider and approve the assessment of the Authority's governance arrangements as set out in the Local Code of Corporate Governance at Appendix 1; and**
- (ii) **Approve the 2020/21 Annual Governance Statement at Appendix 2**

1 Background

- 1.1 "Governance" is about how public sector bodies ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner.
- 1.2 The Authority has based its corporate governance arrangements on the Framework "Delivering Good Governance in Local Government" produced by CIPFA (The Chartered Institute of Public Finance and Accountancy) and SOLACE (the Society of Local Authority Chief Executives).
- 1.3 The Framework and the core principles and sub principles that underpin the Local Code of Corporate Governance are set out so that we can demonstrate:
 - *that resources are directed in accordance with agreed policy and according to priorities;*
 - *that there is sound and inclusive decision making; and*
 - *that there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.*

2 Annual Review

- 2.1 The Local Code demonstrates how the Authority operates against the governance principles in the CIPFA framework. Producing an annual AGS is a requirement of the Framework and of *regulation 4(2) of the Accounts and Audit (England) Regulation* in relation to the publication of a statement on internal control.

2.2 The Authority has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control; and is also required to report publicly, on an annual basis:

- its compliance with its Local Code;
- the effectiveness of its governance arrangements; and
- any planned changes.

The review of the effectiveness of the system of internal control is informed by the work of Leadership Team and other officers who have responsibility for the development and maintenance of the governance environment.

2.3 The main framework (systems and processes) that make up the Authority's governance arrangements include:

- Standing Orders, Scheme of Delegation, Financial Regulations, Procurement Procedures, Anti-Fraud and Corruption Strategy, Confidential Reporting Policy (Whistleblowing) etc;
- the Business Planning process;
- Production of the annual Budget and Medium Term Financial Plan to reflect the priorities and actions in the Business Plan;
- The regular monitoring and reporting in public of performance against objectives, targets, and performance indicators;
- The monitoring and reporting of progress in relation to the National Park Management Plan;
- Performance appraisals of staff, including the setting of actions designed to deliver the objectives in the Business Plan;
- The maintenance and monitoring of the Strategic Risk Register;
- The maintenance of the Local Code of Corporate Governance;
- The continual refreshment, through review, of the Authority's suite of policy and strategy documents;
- Training delivered through the year to Members and to officers;
- External and Internal Audit.

2.4 The Authority has not had to alter its governance arrangements or its systems of internal control during the 2020/21 year due to the Coronavirus pandemic. The majority of our business continued as usual by adapting and changing our ways of working so that staff could work safely from home, rather than from our offices. The pandemic did have a significant impact on some work program delivery and some work programs were revised and resources reallocated to meet changing demands, in particular the Authority's response to the unprecedented visitor management pressures post-lockdown. However, committee meetings, working panels and other meetings were held remotely in accordance with government guidance and legislation. We have not had to alter our longer-term plan, priorities, strategies, or plans. Our current governance arrangements and systems of internal control have remained fit for purpose.

2.5 2020/21 is the "shadow year" for the introduction of CIPFA's Financial Management Code. Published in October 2019 'the Code' has been designed to support good and sustainable financial management in local authorities. By complying with the principles and standards within the Code, authorities will be able to demonstrate

their financial sustainability and provide assurance that they are managing resources effectively. The Code requires authorities to confirm that the processes they have in place satisfy the principles of good financial management. It identifies risks to financial sustainability and introduces a framework of assurance. Whilst compliance with the Code is not itself a statutory responsibility, CIPFA has made clear that these are minimum standards, and therefore 'compliance with them is obligatory if a local authority is to meet its statutory responsibility for sound financial administration'.

- 2.6 An assessment of the current level of compliance has been undertaken and the overall conclusion is that the Authority's governance and financial processes and controls meet the requirements of the Code. There are of course always areas where we could make improvements, and these have been included in the action plan in the AGS.
- 2.7 The Authority's Local Code of Corporate Governance can be found at Appendix 1 and the draft Annual Governance Statement for 2020/21 can be found at Appendix 2. Members are invited to comment and / or propose amendments to either or both and to agree the Action Plan in the AGS .

3 Sources of Assurance

- 3.1 Authority Members need to look for assurance that proper governance arrangements are in place, and this report is part of that process. The Local Code refers to the various sources of assurance which are made available on our Website and directly to Members via the intranet or committee reports.
- 3.2 Members may also wish to refer to the external auditor's audit findings report (as considered at the meeting of the Authority 3 September 2020) which led to an unqualified opinion on the truth and fairness of the Authority's financial statements and a positive audit opinion as a conclusion to their value-for-money review. The Value for money review is based on an assessment of whether the Authority has proper arrangements for securing financial resilience, and proper arrangements for challenging how economy, efficiency and effectiveness are secured.
- 3.3 Members may also refer to the reports presented to this committee by Internal Audit during the year and today. The Head of Internal Audit has concluded that the Authority continues to operate at a '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.*"
- 3.4 The three statutory officers of the Authority (the Chief Executive, Chief Finance Officer and Monitoring Officer) have independent legal obligations which include reporting on any matters where the probity or legality of the Authority's actions or proposed actions is at stake. To date no such reports have been necessary. The Chair of Audit and Governance Committee has also been consulted during the annual review process.

4 Conclusion

4.1 The Authority has carried out a robust review of its Governance arrangements, and is satisfied that:

- The system of internal control is sound and fit for purpose;
- The Authority has put in place proper and sound arrangements to detect and deter fraud and corruption;
- That adequate and effective arrangements are in place to ensure the legality of business transactions; and
- That the Authority's Local Code of Corporate Governance and governance arrangements in place are fit for purpose and compliant with the CIPFA framework "Delivering Good Governance in Local Government".

DONNA HEALY

**Attachments: Appendix 1 - Local Code of Corporate Governance
Appendix 2 – 2019/20 Annual Governance Statement**

20210528 DH Local Code of Corporate Governance and AGS



DARTMOOR NATIONAL PARK AUTHORITY
LOCAL CODE OF CORPORATE GOVERNANCE

Adopted: December 2009

Reviewed: April 2014, March 2017, May 2018, May 2019, May 2020, May 2021

Introduction

Every local government body operates through a governance framework which brings together an underlying set of legislative requirements, governance principles and management processes. Corporate governance arrangements encompass all of the policies and procedures that determine and control the way the authority operates. Good governance leads to good management, good performance, good stewardship of public money, good public engagement and, ultimately, good outcomes from the services provided.

The foundation of Dartmoor National Park Authority's corporate governance arrangements can be traced directly to the "Good Governance Standard for Public Services" published by the Independent Commission on Good Governance in Public Services in January 2005, and subsequently refined for local government through a framework promulgated in 2007 by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE).

In December 2009, the Authority adopted its own governance principles, customised to its own needs and circumstances from this framework. Since then, local government has been subject to continued reform to improve local accountability and engagement, and in 2016 CIPFA and SOLACE produced a revised framework "Delivering Good Governance".

This framework defines the principles that should underpin the governance of each local government body, and provides a structure which should assist individual authorities with their governance arrangements.

The Core Principles are:

- Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law;
- Principle B: Ensuring openness and comprehensive stakeholder engagement;
- Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits;
- Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes;
- Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it;
- Principle F: Managing risks and performance through robust internal control and strong public financial management;
- Principle G: Implementing good practice in transparency, reporting and audit to deliver effective accountability.

In addition to the ***overarching requirements for acting in the public interest*** in Core Principles A and B, achieving good governance also requires a commitment to Core Principles C to G. In order to translate these principles into practice, the Authority needs

to operate through a clear Corporate Governance policy supported by a Local Code of Corporate Governance.

The Authority's Values

Dartmoor National Park Authority will apply the following values to all its work:

1 Strong and Fair Leadership

Members and Officers will provide strong and effective leadership and provide a clear vision for the organisation, acting as champions for Dartmoor National Park, both within the Park and beyond

2 Integrity

We will strive to ensure that our relationships with the public, partners and each other are founded on honesty transparency, impartiality and consistency. We welcome and respect diversity and will demonstrate equality in all aspects of our work

3 Involvement

We will seek to be open and approachable and proactively seek participation from all sectors of society in achieving our statutory purposes

4 Accountability

We will take responsibility for our decisions and ensure all decisions and actions of the Authority are open and transparent, with clear reasons.

5 Improvement

We will endeavour to continually improve our performance in delivering National Park purposes and welcome feedback to help us achieve this

6 Valuing People

We value the people who work for us and will ensure staff, Members and volunteers are equipped to undertake their roles effectively

7 Action Focused

We will remain focused on our agreed priorities and doing what we say

Responsibilities

Members of the Authority are collectively and individually responsible for good governance. Primary responsibility lies with the Chair who has a key role in ensuring there is a culture within the organisation which reflects its values. The Chair is supported in this role by all members, but particularly the Deputy Chair and the Chairs of the committees and sub-committees of the Authority.

The Audit & Governance Committee is responsible for advising the Authority on its corporate governance policies and agenda, and implementing and managing the Authority's agreed policies in this area. It will receive an annual governance report incorporating the Annual Governance Statement. The Standards Sub-Committee is responsible for the oversight of ethical issues.

Officers of the Authority are responsible for following the policies and procedures of the Authority in support of the Governance arrangements. Particular responsibility is vested in the 'Statutory Officers', namely the Chief Executive as Head of Paid Service, the Section 151 Officer who has responsibility for the financial affairs of the Authority and the Monitoring Officer. The lead officer on Governance issues is the Monitoring Officer.

Internal and external auditors are responsible for assessing the Authority's governance arrangements and providing assurance to Members through audit reports and the Annual Governance Report.

LOCAL CODE OF CORPORATE GOVERNANCE

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law

Supporting Principles:	Evidenced by:
<p><u>Behaving with integrity</u></p> <p>Ensuring Members and Officers behave with integrity and lead a culture where acting in the public interest is visibly demonstrated thereby protecting the reputation of the Authority.</p> <p>Ensuring Members and Officers take a lead in establishing specific standard principles or values for the organisation (based on seven Nolan Principles)</p> <p>Leading by example and using the principles as framework for all actions and decisions</p> <p>Demonstrating, communicating and embedding the standard operating principles through appropriate policies and processes, which are regularly reviewed to ensure effectiveness</p>	<p>Member & Officer Codes of Conduct Officer and Member Induction programme Officer and Member processes appraisal Organisational Development Strategy Communications Strategy Statement of Community Involvement Mission Statement and Core Values in Business Plan & National Park Management Plan Standing Orders Register of Interests & declaration at meetings Declaration of gifts and Hospitality Record of decisions made Appointment of Independent Persons to Standards Sub-Committee Arrangements for dealing with complaints and regular review to make changes and improvements Declaration of interests made at meetings Scheme of Delegation, and records of decisions Financial Regulations & Procurement Procedures Confidential Reporting Policy - Whistleblowing Anti-fraud & Corruption Policy</p>
<p><u>Demonstrating strong commitment to ethical values</u></p> <p>Seeking to establish, monitor and maintain the Authority's ethical standards and performance</p> <p>Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the Authority's culture and operation</p> <p>Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values</p> <p>Ensuring that external providers of services on behalf of the Authority act with the integrity and ethical standards expected by the Authority</p>	<p>Organisational Development Strategy Member Role Description Codes of conduct Staff and Member Appraisal process Equal Opportunities Policy Statement HR policies Fair Trade and sustainability principles embedded in procurement policy Contractor vetting Partnership arrangements backed up with robust formal legal agreements, setting out roles, responsibilities and behaviours</p>
<p><u>Respecting the rule of law</u></p> <p>Ensuring Members and Officers demonstrate strong commitment to the rule of law</p> <p>Creating the conditions for the three Statutory Officers and Members to fulfil their regulatory</p>	<p>Standing Orders and Scheme of Delegation Role of three Statutory Officers Role of Monitoring Officer to report on illegality Role of Chief Financial Officer to report on unlawful expenditure</p>

Supporting Principles:	Evidenced by:
<p>responsibilities</p> <p>Striving to optimise the use of full powers available for the benefit of stakeholders</p> <p>Dealing effectively with breaches of legal or regulatory provisions</p> <p>Ensuring corruption and misuse of powers are dealt with effectively</p>	<p>Appointment of Internal and External Auditors and reporting arrangements in place to Audit and Governance Committee</p> <p>Annual Governance Review and Statement</p> <p>Registration of Related Party Transactions</p> <p>Declarations of lobbying and of interests at committee meetings</p> <p>Transparency about business dealings between the Authority, Members and senior Staff</p> <p>Record of decisions and legal advice given</p> <p>Anti-Fraud and Corruption Policy</p> <p>Confidential Reporting (Whistleblowing) procedures</p>

Principle B: Ensuring openness and comprehensive stakeholder engagement

Supporting Principles:	Evidenced by:
<p><u>Openness</u></p> <p>Ensuring an open culture through demonstrating, documenting and communicating our commitment to openness.</p> <p>Making decisions that are open and transparent; presumption against confidentiality without justification</p> <p>Providing clear reasoning and evidence relating to actions and decisions, and ensuring the impact and consequences are clear</p> <p>Using formal and informal consultation and engagement to determine the most appropriate courses of action</p>	<p>Compliance with the Freedom of Information Act</p> <p>Access to Information arrangements</p> <p>Agreed actions to comply with the Openness of Local Government Regulations 2014</p> <p>Agreed actions to implement the requirements of the Data Transparency Code and arrangements for the information to be available on the website</p> <p>Adoption of the ICO's standard Publication Scheme</p> <p>Publication of agendas, reports and minutes for the Authority and its Committees on the website</p> <p>Record of decisions made published on the website</p> <p>Published calendar of meetings and internal corporate calendar to ensure timetable met</p> <p>Reports include legal, financial, and human resources (HR) equality implications where necessary.</p> <p>Record of discussion and decisions recorded in minute and published on website</p> <p>Residents (and other) Surveys</p> <p>Consultations undertaken on range of service delivery matters and strategic plans</p> <p>Formal and informal consultation</p> <p>National Park Management Plan Steering Group and Delivery Board</p> <p>Local Plan consultations</p> <p>Stakeholder consultations</p> <p>Attendance by Officers and Members at Parish Council meetings</p> <p>National Park Forum</p> <p>Parish Council workshops</p> <p>Local Access Forum</p>

<p><u>Engaging comprehensively with institutional stakeholders</u></p> <p>Ensuring that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably.</p> <p>Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively.</p> <p>Ensuring that partnerships are based on trust, a shared commitment to change, and a culture that promotes and accepts challenge among partners; the added value of partnership is explicit</p>	<p>Communications Strategy</p> <p>Corporate Contacts database to enable engagement with stakeholders for correct purposes</p> <p>Partnership arrangements backed up with robust formal legal agreements, setting out roles, responsibilities and behaviours</p>
<p><u>Effective engagement with individual citizens and service users</u></p> <p>Establishing a clear policy on consultation with stakeholders to ensure service provision contributes to intended outcomes</p> <p>Ensuring communication methods are effective in relation to community engagement</p> <p>Encouraging, collecting and evaluating the views of stakeholders including reference to future needs</p> <p>Implementing effective feedback mechanisms and ensuring inclusivity of all feedback</p> <p>Balancing feedback from more active stakeholder groups with other groups to ensure inclusivity.</p> <p>Taking account of impact of decisions on future generations of taxpayers/service users</p>	<p>Communications Strategy. Use of social media channels Statement of Community Involvement Public consultations undertaken as required, well publicised and results and feedback reported to the Authority</p> <p>Formal and informal consultation: National Park Management Park Local Plan Stakeholders Dartmoor Climate Assembly (February 2020). Attendance by Officers and Members at Parish Council meetings National Park Forum Hill Farm Project Steering Group and workshop sessions. Parish Council workshops Local Access Forum</p>

Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits

Supporting principles:	Evidenced by:
<p><u>Defining Outcomes</u></p> <p>Having a clear vision as an agreed formal statement of the Authority’s purpose and intended outcomes</p> <p>Specifying the intended impact on stakeholders</p> <p>Delivering defined outcomes on a sustainable basis within resources</p> <p>Identifying and managing risks to the achievement of outcomes</p> <p>Managing service users expectations with regard to determining priorities</p>	<p>The Authority’s role is defined by the two statutory purposes and the duty; and the Mission Statement & Vision in the National Park Management Plan and Business Plan.</p> <p>The National Park Management Plan: developed together with partners, stakeholders and community involvement - sets 20 year vision and 5 year objectives.</p> <p>The Business Plan is developed from the Management Plan to implement the objectives</p> <p>Financial planning - annual budget and Medium Term Financial Plan</p> <p>Declaration of Climate and Ecological Emergency and subsequent adoption of detailed action to support ambition of becoming carbon neutral by 2025</p> <p>Risk management policy & Strategic Risk Register</p> <p>Performance Management Framework and reporting quarterly to Leadership Team and Audit & Governance Committee</p>
<p><u>Sustainable economic, social and environmental benefits</u></p> <p>Consider and balance the combined economic social and environmental impact of policies, plans and decisions</p> <p>Taking a long term view with regard to decision making, taking account of risk and acting transparently in the face of conflicting interests</p> <p>Determining the wider public interest when balancing conflicting interests, through consultation where possible</p>	<p>Equality, sustainability and environmental impact assessment undertaken for projects, work programmes and service delivery when relevant</p> <p>Climate Action Plan 2020-2025</p> <p>Local Industrial Strategy, Productivity Plan and rural productivity network via Heart of the South West Local Enterprise Partnership and Joint Committee</p> <p>Member Working Panels provide opportunities for Officer / Member discussion, evaluation and assessment in advance of and to aid decision making process</p> <p>Records of decisions published on website in committee minutes</p> <p>Public consultations undertaken when required with groups as set out previously</p>

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes

Supporting principles:	Evidenced by:
<p><u>Determining Interventions</u></p> <p>Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating associated risks, thereby ensuring best value is achieved</p> <p>Considering feedback from citizens and service users when making service improvements in order to prioritise competing resource demands</p>	<p>Member Working Panels provide opportunities for Officer / Member discussion, evaluation and assessment in advance of and to aid decision making process</p> <p>Committee reports contain rationale and relevant considerations / options appraisals / Financial implications on which decisions are based.</p> <p>Equality, sustainability and environmental impact assessments considered when relevant</p>
<p><u>Planning Interventions</u></p> <p>Establishing and maintaining robust planning and control cycles for plans, priorities and targets</p> <p>Engaging with stakeholders in relation to planning and delivery; considering and monitoring risks facing each partner when working collaboratively, including shared risks</p> <p>Ensuring arrangements are flexible and adaptable to changing circumstances</p> <p>Establishing key performance indicators; and ensuring capacity exists to generate information needed to review service quality regularly</p> <p>Prepare budgets in accordance with objectives, strategies and the medium term financial plan</p> <p>Inform medium and long term resource planning through a sustainable funding strategy</p>	<p>Reporting cycles for Business Plan targets, priorities, financial budget, corporate governance and risk management in place</p> <p>Communications Strategy Consultation exercises and Forums in place as described previously Risk management policy and Strategic Risk Register focuses on key risks; monitored and reviewed quarterly and plans adapted accordingly</p> <p>National Park family and local performance indicators to reflect Business Plan outcomes. Service delivery Dashboards in place for all service areas. Reviewed and reported quarterly</p> <p>Annual budget and Medium Term Financial Plan process that is aligned with Business Plan, National Park Management Plan and Defra's Eight Point Plan for National Parks and other Government policies e.g. 25 Year Environment Strategy Service plans and individual work programmes produced to reflect Business Plan priorities</p> <p>Reserves reviewed and maintained on a risk-based approach</p>

<p><u>Optimising achievement of intended outcomes</u></p> <p>Ensuring the budget process is all-inclusive of full cost of operations over medium and longer term</p> <p>Ensuring medium term financial strategy is responsive to external circumstances to optimise resource usage/integrates and balances resource constraints</p>	<p>Annual budget and Medium Term Financial Plan process that is aligned with Business Plan, National Park Management Plan and Eight Point Plan and 25 Year Environment Strategy and relevant recommendations of the Glover Review</p> <p>Regular budget monitoring reports to Leadership Team and Audit & Governance Committee allows realignment if required.</p>
--	--

Principle E: Developing the entity’s capacity, including the capability of its leadership and the individuals within it;

Supporting principles:	Evidenced by:
<p><u>Developing capacity</u></p> <p>Reviewing operations and resources to ensure continued effectiveness</p> <p>Improving allocation of resources so that defined outcomes are achieved effectively and efficiently</p> <p>Recognising the benefits of partnership working where added value can be achieved</p> <p>Developing and maintaining an effective workforce plan to enhance allocation of resources</p>	<p>Workforce planning overseen and reviewed by Leadership Team</p> <p>ICT Strategy</p> <p>Internal and external audit of processes</p> <p>National Park Management Plan review cycle</p> <p>Business Plan review cycle</p> <p>Local plan review cycle</p> <p>Budgetary control reported to Leadership Team and Audit & Governance committee</p> <p>Continuous review of Partnerships and delivery of outcomes</p> <p>Performance Indicators and benchmarking undertaken with other National Parks</p>
<p><u>Developing capability of leadership</u></p> <p>Developing protocols to ensure that shared understanding of roles and responsibilities is maintained</p> <p>Ensuring Chair and CEO have clearly defined roles</p> <p>Publishing a statement that specifies the types of decisions</p> <p>Developing capabilities of Members and Senior Management by giving access to induction and ongoing training; Members and Officers have appropriate skills and support to fulfil roles and this is kept updated; development through shared</p>	<p>Codes of conduct</p> <p>Officer Job descriptions, person specification and competency framework</p> <p>Organisational Development Strategy</p> <p>Role/Protocols of Statutory Officers</p> <p>Members Role Description</p> <p>Scheme of Delegation, Standing Orders and Financial Regulations regularly reviewed</p> <p>Decisions published through Open Data requirements</p> <p>Member job descriptions</p> <p>Staff and Member induction programme</p> <p>Training and Development programmes for Members and Officers</p> <p>Staff Development & Training Days</p> <p>Bi-annual All Staff Meetings</p>

<p>learning and learning from identified weaknesses</p> <p>Ensure structures in place to encourage public participation in development</p> <p>Taking steps to ensure leadership's effectiveness through peer reviews and appraisals</p> <p>Holding staff to account through performance reviews</p> <p>Ensuring arrangements in place to maintain physical and mental wellbeing of Officers</p>	<p>Focus groups</p> <p>Residents Survey</p> <p>Forums and groups as described previously</p> <p>Management Plan and Local Plan reviews</p> <p>Member and Officer Appraisals; including CEO</p> <p>Member Role Description</p> <p>Member and Officer personal development plans and Officer competency framework</p> <p>HR Policies and procedures</p> <p>Access to Occupational Health scheme</p> <p>Employees Assistance Programme in place</p> <p>DNPA is a registered "Mindful Employer", running regular training events to promote mental wellbeing</p>
---	--

Principle F: Managing risks and performance through robust internal control and strong public financial management

The local code requires us to:	Evidenced by:
<p><u>Managing risk</u></p> <p>Ensuring risk management is an integral part of all decision making</p> <p>Implementing robust and integrated risk management</p> <p>Ensuring individual responsibilities for managing risk are clearly allocated</p>	<p>Risk Management Policy in place and Strategic Risk Register approved annually and reviewed by Leadership Team and Audit & Governance Committee on continual basis</p> <p>Operational risk is built into service plans and work programmes and monitored by Heads of Service</p> <p>Scheduled risk and review meetings with insurers</p> <p>Risk based approach to financial management and maintenance of Reserves and working balances</p> <p>Internal and External Audit report to Members on a risk based approach</p>
<p><u>Managing performance</u></p> <p>Monitoring service delivery effectively</p> <p>Making decisions based on clear and relevant objective analysis including risks</p> <p>Providing Members and LEADERSHIP TEAM with regular reports on service delivery</p> <p>Encouraging effective and constructive challenge and debate on policies and objectives</p> <p>Ensuring consistency between specification stages and post implementation reporting</p>	<p>Robust performance management framework in place: Business Plan monitoring, Performance Indicators, Service delivery Dashboards, Risk Register and Financial Management; reviewed by Leadership Team and Audit & Governance Committee on quarterly basis</p> <p>Working Panels review and debate new policies and projects in advance of formal approval being sought</p> <p>Performance Improvement reviews are carried out by small member/officer teams including Members via Audit & Governance Committee</p> <p>Terms of Reference for Audit & Governance Committee and appropriate training provided</p> <p>Financial Regulations and financial management</p>

<p><u>Robust internal control</u></p> <p>Aligning risk management strategy and policies Evaluation and monitoring risk management Ensuring counter-fraud and anti-corruption measures in place Ensuring additional assurance through effective internal audit Ensuring audit committee independent of the executive</p>	<p>Risk management policy and strategic risk register in place and reviewed and monitored on quarterly basis</p> <p>Anti- fraud and corruption policy in place; regularly reviewed Internal Audit provided by Devon Audit Partnership Audit & Governance Committee in place as previously described</p>
<p><u>Managing data</u></p> <p>Ensuring effective arrangements for safe collection and use of data including sharing of personal data Effective arrangements for sharing data with other bodies Regularly reviewing and auditing quality and accuracy of data used in decision making and performance monitoring</p>	<p>Data Protection Policy and Procedures Compliance with Data Protection Regulations (GDPR) Nominated Data Protection Officer Data Sharing arrangements made and signed off as required with third parties Access to information Policy includes storage and retention guidelines Compliance with Payment Card Industry Standard</p>
<p><u>Strong public financial management</u></p> <p>Well-developed financial management to support long term and short term financial and operational performance Ensuring financial management is integrated at all levels of planning and control</p>	<p>Robust financial planning processes and procedures: Annual budget and Medium Term Financial Plan linked to the Business Plan and National Park Management Plan Quarterly budget monitoring reports to Leadership Team, and Audit & Governance Committee. Risk based approach to maintenance of reserve balances Financial implications considered and reported in all committee reports and in project management framework</p>

Principle G: Implementing good practice in transparency, reporting and audit to deliver effective accountability

The local code requires us to:	Evidenced by:
<p><u>Good Practice in Transparency</u></p> <p>Writing and publishing reports in a balanced, understandable and easily accessed style Striking a balance with regard to the amount of information provided</p>	<p>Reports template used for all committees and reports reviewed and signed off by senior officers before publication All committee business published on website Freedom of Information/Environmental Information Regulations compliance Publication Scheme Open Government requirements (including delegations) Annual Review published on Website</p>

<p><u>Good Practice in Reporting</u></p> <p>Reporting at least annually on performance, value for money and stewardship of resources in a clear, timely way</p> <p>Ensuring members and officers take “ownership” of the reported results</p> <p>Ensuring robust arrangements for assessing the principles in this framework are applied, including an action plan for improvement</p> <p>Ensure this framework is applied to joint working/shared services</p> <p>Ensuring that performance information accompanying the financial statements is prepared on a consistent and timely basis and allows for comparison with similar organisations</p>	<p>Robust performance management framework in place: Business Plan monitoring, Performance Indicators, Service delivery Dashboards; reviewed by Leadership Team and Audit & Governance Committee on quarterly basis</p> <p>Annual Review of performance and outcomes achieved</p> <p>External Audit reports to Authority annually on Value for Money and Use of Resources</p> <p>Scheme of Delegation, Standing Orders, Financial Regulations</p> <p>Continual review of systems of internal control by officers and Internal / External audit.</p> <p>Formal review of governance arrangements in order to produce the Annual Governance Statement to accompany the Statement of Accounts</p> <p>Annual Review report produced at year end that summarises the Authority’s performance against Business Plan objectives and outcomes.</p> <p>National Park family performance indicators reported annually</p>
<p><u>Assurance and accountability</u></p> <p>Ensuring that recommendations for corrective action made by external audit are acted on</p> <p>Ensuring an effective internal audit service is in place</p> <p>Welcoming peer challenge and regulatory inspections and acting on recommendations</p> <p>Gaining assurance on risks delivered through third parties and ensuring that this is evidenced in the annual governance statement</p> <p>When working in partnership, ensuring arrangements for accountability are clear</p>	<p>Internal and External audit plans and reports taken to Audit & Governance Committee and to the Authority at year end. All recommendations and actions reported publically</p> <p>Internal Audit provided by the Devon Audit Partnership who demonstrate compliance with Public Sector Internal Audit Standards</p> <p>Benchmarking and Officer working groups in place across National Parks family to challenge, learn and share best practice.</p> <p>Audit report recommendations are followed up and implemented</p> <p>Formal partnership agreements are always put in place that set out roles, responsibilities, accountabilities and risk.</p> <p>Continual risk management undertaken and reported to Members during the year to provide assurance</p>

ANNUAL GOVERNANCE STATEMENT

2020/21

SCOPE OF RESPONSIBILITY

Dartmoor National Park Authority (the Authority) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and is used economically, efficiently and effectively. DNPA also has a duty under the Local Government Act 1999 to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Authority is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of its functions and which includes arrangements for the management of risk.

The Authority has developed a Local Code of Corporate Governance, which is consistent with the principles of the CIPFA/SOLACE Framework 'Delivering Good Governance in Local Government'. A copy of the code is available on our website. The Annual Governance Statement explains how the Authority has complied with the Local Code of Corporate Governance and also meets the requirements of regulation 4(2) of the Accounts and Audit (England) Regulations 2015 and the amended regulations for 2021 in relation to the publication of a statement on internal control.

THE PURPOSE OF THE GOVERNANCE FRAMEWORK

The governance framework comprises the systems and processes, and cultures and values, by which the Authority is directed and controlled and the activities through which it accounts to, engages with and leads the community, including residents, visitors and stakeholders. It enables the Authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Authority's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework has been in place for the year ended 31 March 2021 and up to the date of approval of the Business Plan and Statement of Accounts. The framework has been further supported by the Local Code of Corporate Governance.

THE GOVERNANCE FRAMEWORK & LOCAL CODE OF CORPORATE GOVERNANCE

The Authority operates within a Corporate Governance Framework which ensures accountability to its users, stakeholders and the wider community to which it relates. It comprises the systems and processes, cultures and values by which decisions are made and functions undertaken to deliver the purposes and duties of the organisation.

The key elements of the systems and processes that comprise the Authority's governance arrangements are based on the 7 core principles contained in the Local Code of Corporate Governance and include the following aspects:

- The vision, objectives and priorities for Dartmoor National Park are set out in the National Park Management Plan – Your Dartmoor. This document is reviewed and reported upon annually. This process involves a wide range of partners/stakeholders. A fundamental review of the National Park Management Plan was completed in 2021 and a revised Plan was adopted by the Authority for the period 2021 - 2026. The Authority engaged with partners, stakeholders and the public so that they could help develop the future vision for the National Park and key priority actions to deliver that vision.
- The Business Plan for the Authority is a strategic document which provides a link between the National Park Management Plan and work programmes (for teams and individuals). The Business Plan, including priorities and targets, is reviewed annually and a separate annual review is produced in June to report on performance and highlight key projects undertaken in-year. The performance of individual services/teams is monitored through a series of dashboards and agreed performance indicators which are reported to Audit and Governance Committee.
- The Authority's financial management arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer (CFO) in Local Government (2010).
- The principles of decision making are set out in the Authority's Standing Orders, supported by:
 1. Financial Regulations, a Disposals Policy, a Sustainable Procurement Policy and Procurement Procedures;
 2. The Authority's adopted codes of practice in relation to Treasury Management for Investments and for Capital Finance and Accounting (the Prudential Code)
 3. Scheme of Delegation
 4. Code of Conduct for Members and Officers
 5. Job / role descriptions for Members and Officers
 6. Policies and Procedures
- Public involvement and transparency in decision making is facilitated through formal consultations, workshops, involvement in service reviews, consultative forums with members of the community representing access, land use, conservation, businesses and community interests and public participation at the Authority and its Committees.
- Ensuring that established policies, procedures, laws and regulations are complied with is the responsibility of nominated statutory Officers, the Monitoring Officer and

the Chief Financial Officer, as laid down in the Authority's Standing Orders & Financial Regulations.

- A Risk Management Strategy that defines and identifies the process for ongoing risk management and the responsibilities of the various stakeholders in the risk management process.
- A Strategic Risk Register is compiled, regularly reviewed and monitored by the Audit and Governance Committee and Leadership Team. Leadership Team monitors and manages operational risks via service plans, work programs and Service Dashboards. The Authority's internal project management guidance requires identification and management of risks.
- A programme of service reviews or value for money/business reviews that look closely at and challenge service provision and delivery and discharges the Government's Value for Money requirements for the Authority.
- Comprehensive budgeting systems set targets to measure financial performance which are reviewed by the Leadership Team and reported to the Audit and Governance Committee on a quarterly basis for detailed review and scrutiny.
- Performance management is applied consistently throughout the Authority against a Performance Management Framework. Reports of progress against performance targets are reported quarterly to the Leadership Team and the Audit & Governance Committee.
- The Standards sub-Committee monitors the ethical framework for the Authority and will alert the Authority to any potential issues arising from its decision-making processes.

All of the above elements are subject to independent challenge and scrutiny through Internal and External Auditors and other review bodies such as Defra.

REVIEW OF EFFECTIVENESS

The Authority has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of the effectiveness of the system is informed by the work of the Leadership Team and other Officers within the authority who have responsibility for the development and maintenance of the governance environment, the Head of Internal Audit's (Devon Audit Partnership) annual report and also by responding to comments and recommendations made by external auditors and other review agencies and inspectorates.

The Authority's Chief Financial Officer and Monitoring Officer have also provided assurance that there have been no significant control issues that have required the need for: formal action in their respective roles; significant additional funding; had a material impact on the accounts; or resulted in significant public interest, damaging the reputation of the Authority.

Although a review of the effectiveness of the Governance arrangements is reported once per year to the Authority, the process of gathering evidence and monitoring performance

is continual and is managed through reports to Audit & Governance Committee. The Actions identified to be addressed during the year were:

Action	Progress
Local Plan Process: Examination in Public by the independent Planning Inspectorate	Submitted for inspection September 2020
National Park Management Plan 2021-2026: Consider the responses to the public consultation and work with partners to agree the final plan prior to adoption by the Authority	Adopted 8 January 2021 Whilst the public engagement and consultation responses during the review showed significant improvement on the process for the previous five year plan, there is still room for improvement especially among young people and younger adults. We will therefore invest in additional communication materials that will help to reach this younger audience, the material includes specially commissioned illustration and easy to read explanation of the National Park Management Plan, what it is, who it is for and that anyone who has an interest in Dartmoor can play a part in shaping it. This additional communications output (issued in print and through social media during spring/summer 2021 and beyond) sits alongside the exiting Your Dartmoor website and printable version of the National Park Management Plan
Climate Change: Deliver Year 1 of the Authority's carbon plan. Contribute to the Devon-wide programme of carbon reduction. Seek funding for further peatland restoration	We reported year 1 progress to the Authority in May 2021 and Members agreed key actions for 2021/22 We commented on a Devon Carbon Plan consultation (February 2021) and are actively supporting its development and subsequent delivery
National Park Grant: In light of the real terms cut, identify financial savings in 2020/21 and re-work the MTFP	Robust financial management during 2020/21 resulting in an outturn surplus that will used to support the 2021/22 budget. The delay to the Comprehensive Spending Review means we are still unable to plan ahead with any financial certainty (see below) and this makes producing a detailed MTFP difficult.
Engage with the Comprehensive Spending Review	Postponed to 2021 by the Government due to the Coronavirus pandemic
Complete the review Standing Orders	Completed
Consider, respond to and implement relevant recommendations from the Government's independent Review of Protected Landscapes (due to report Autumn 2019)	We are still awaiting the Government's formal response to the Landscapes Review that was published in September 2019. The Chief Executive was part of a Defra convened 'Contacts Group' to assist in the development of the Government's response but during 2020 the focus of this Group was on the response to the Covid pandemic. We understand that a Written Ministerial Statement providing direction on the Government's response to the Landscapes Review is due by the end of May/early June 2021.

	The Authority has responded to the findings of the Landscape Review: our Business Plan demonstrates links to the recommendations in the Review and we established a Task and Finish group on governance which submitted ideas to Defra; we wait a detailed response on the Dartmoor specific governance proposals
--	---

Other significant improvements in relation to governance arrangements undertaken during 2020/21 as follows:

- Responded to the Covid 19 pandemic: this has entailed radical changes to the way we work and engage with partners. For 12 months our business (in the form of Authority and other public meetings) was conducted via video conferences. This proved an effective mechanism with good attendance from Members and increased public participation. We also used video conference to run a series of informal stakeholder sessions to discuss how we respond to visitor management issues, support local businesses and develop a programme of actions to support our local communities. We moved the National Park Forum to a digital platform and provided a series of regular briefings to all stakeholders to ensure they were aware of our responses to the various restrictions and opportunities such as the Authority's Community Support Grant.
- Responded to the Government White Paper 'Planning for the Future' – the potential direction of travel could have serious implications for planning within the National park and the wider landscape setting of the National Park.

GOVERNANCE ISSUES

Although the Authority has been assessed as having strong Governance arrangements in place, to ensure continuous improvement, it is proposed that the following work is undertaken during 2021/22:

- Continue to engage with the Government's response to the Landscapes Review
- Engage with the 2021 Comprehensive Spending Review
- National Park Management Plan – Develop and publish further communications material to improve public engagement and establish revised governance arrangements to ensure continued partnership working to deliver the vision and monitor performance
- Provide procurement training for new starters and refresher training for existing staff to incorporate the forthcoming new / amended UK regulations post Brexit

During the year the Authority had to contend with and respond to the coronavirus pandemic. The Authority has not had to alter governance arrangements and systems of internal control during the 2020/21 year due to the Coronavirus pandemic. The majority of our business continued as usual by adapting and changing our ways of working so that staff could work safely from home, rather than from our offices. Although the pandemic did have a significant impact on some work programme delivery and some work programmes were revised and resources reallocated to meet changing demands, in particular the Authority's response to the unprecedented visitor management pressures post-lockdown. However, committee meetings, working panels and other meetings were held remotely in accordance with government guidance and legislation. We have not had to alter our longer-term plans, priorities or strategies. Our current governance

arrangements and systems of internal control have remained fit for purpose through-out the year.

CERTIFICATION

We have been advised on the implication of the results of the review of the effectiveness of the governance framework by the Audit and Governance Committee and a plan to address weaknesses and ensure continuous improvement of systems is in place.

We propose over the coming year to take steps to address the above matters to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

Signed:

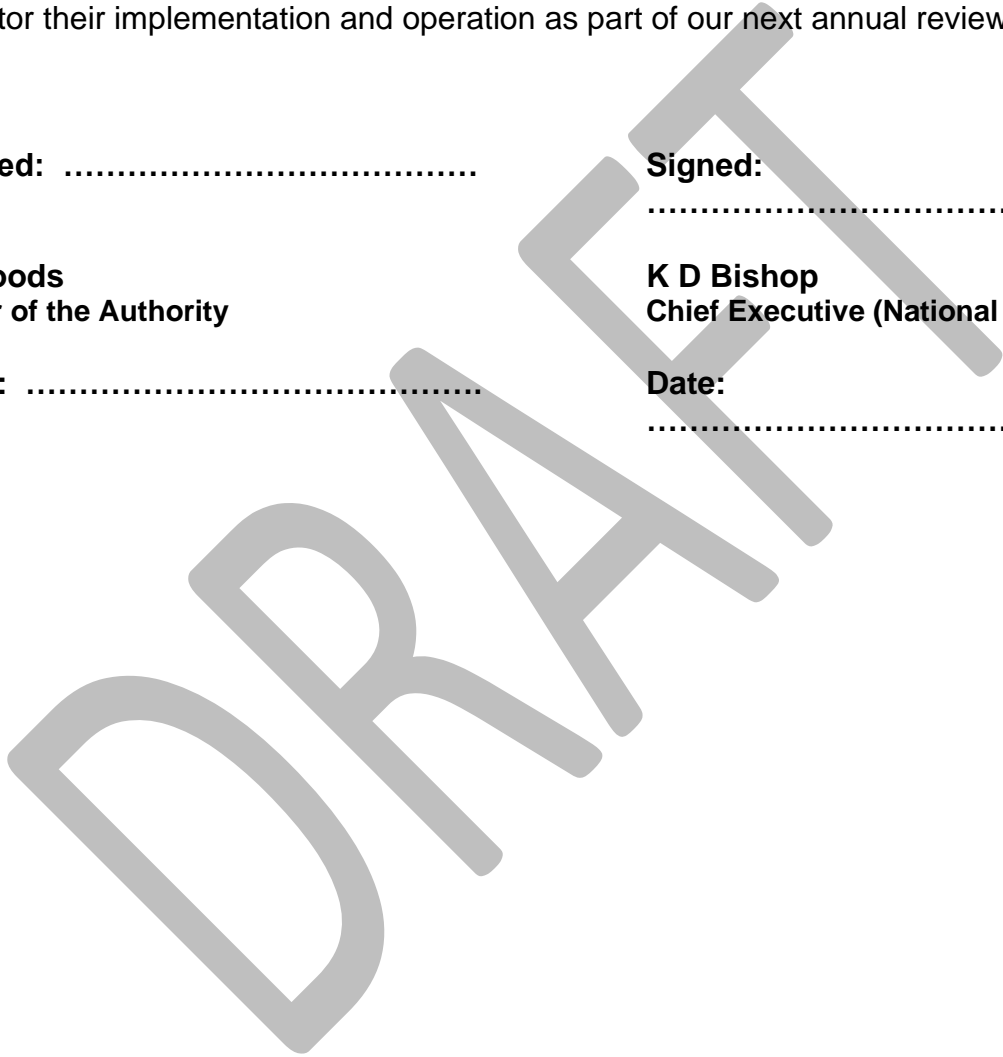
P Woods
Chair of the Authority

Date:

Signed:
.....

K D Bishop
Chief Executive (National Park Officer)

Date:
.....





NPA/AG/21/006

Dartmoor National Park Authority Audit & Governance Committee

28 May 2021

2020/21 FINANCIAL OUTTURN

Report of the Head of Business Support

Recommendation: **Subject to any amendment Members see fit to propose:**

- (i) that the content of this report is noted;**
- (ii) that the Authority transfers the 2020/21 unallocated revenue surplus of £57,789 into Reserves;**
- (iii) that the Authority approves the transfer of grants and contributions received with specific conditions or restrictions and monies set aside for contractual commitments into earmarked reserves, as set out in section 4.4 (table 8) of the report;**
- (iv) that it is unnecessary to include a note in the Statement of Accounts relating to the remote possibility of a contingent liability, as set out in section 5 of this report.**

1 Introduction

- 1.1 The Authority is required to set a balanced budget at the start of each financial year and robust budget management and financial control has been maintained throughout the year; which is essential to ensure that priorities are delivered in accordance with the Authority's plans.
- 1.2 The Audit & Governance Committee has received detailed financial management reports on a quarterly basis and has therefore been kept up to date regarding in-year variances and the forecast outturn.

2 The 2020/21 Financial Outturn

- 2.1 A summary of the financial outturn as at 31 March 2021 can be found at Appendix 1. After transfers, to and from, reserves for matters approved in-year and at the setting of the budget, the outturn surplus is £57,789 (£179,958 in 2019/20). A surplus of £111,813 was forecast at month 9.
- 2.2 The Authority has once again proved successful in generating additional external grant income against its original budget, a full list of external grant funding received is set out below.

Table 1: External Grant Income Analysis	£
Public Rights of Way - Devon County Council	68,000
Dartmoor Marshals 2021 - Police & Crime Commissioner	5,000
Environmental Land Management Test & Trials - Defra	45,554
Natural Flood Management (Headwaters) - Environment Agency	134,159
Young Ambassadors – Clarion Futures	7,600
Peter Tavey Bridge feasibility - Defence Infrastructure	5,000
South West Peatland Project - Defence Infrastructure	10,000
Marshals at Bellever 2020 - Forestry England	5,000
Marshals at Wistman's Wood 2020 - Natural England	1,000
Visitor Centres - HM Treasury Coronavirus Job Support Grant	52,382
Retail, Hospitality & Leisure Grant Fund - West Devon Borough Council	25,000
Conservation Volunteers - Clif Bar (via NPPL)	10,000
Hill Farm Project - Facilitation Fund - Rural Payments Agency	11,379
Hill Farm Project - Duchy of Cornwall	15,000
Hill Farm Project - Defra / NAAOB	7,202
Nattor Down - Defence Infrastructure	1,250
Heritage at Risk Field Advisor - Historic England	26,640
Monument Management – English Heritage Trust	750
Pastscape project – Historic England	5,000
Wigford Down PAL – Historic England	2,000
PAL Condition Survey – Historic England	4,100
Monument Management – Historic England	10,896
Ground truthing & condition assessment – Natural England	5,500
Enhancing Nature on Dartmoor – Dixon Foundation	10,000
Biodiversity – Forest Holidays Black Friday Campaign (via NPPL))	9,413
Invasives Project - South West Water	11,500
Mapping of habitat change – Defence Infrastructure	5,000
Biodiversity – Knotweed treatment – Devon County Council	130
Total Grant Income	494,455

In 2019/20 external grant income was £562,185

2.3 Sales, Fees & Charges and other income generated a total revenue of £414,021 and did not fair so well against the target budget (a deficit of £148,546) mainly as a result of the impact of the Coronavirus Pandemic. (In 2019/20 sales, fees & charges and other income was £772,922). The main variations for 2020/21 are as follows:

- Visitor Centres were closed for 8 months in the year (deficit of £116,899)
- Car parks were initially closed in April & May 2020 (deficit £17,438)
- Mobile Vendors were unable to operate in April & May 2020 (deficit £4,830)
- Face to face education related services had to be suspended (deficit £4,556)
- Planning fees: whilst application numbers held up, it would appear that many were of the householder type rather than larger applications; the latter would generate more substantial fees and were significant in previous years (deficit £38,503).

- 2.4 Staff vacancy / turnover (in-year) has resulted in a budget saving of £63,262. It should be noted that additional capacity has been brought in during the year when needed and recruitment has taken place in a timely manner.
- 2.5 The Authority's expenditure budgets are robustly monitored through-out the year; efficiency savings are continually sought; the budget and our spending plans can change during the year as we aim to be flexible and agile (in normal times). However, this year the coronavirus pandemic had a much bigger impact for everyone and did result in some program delay, especially at the start of the financial year, when the whole country went into lockdown for the first time. Our stakeholders, partners and contractors were also affected, which had a knock-on effect for the whole supply chain and everyone's ability to "get work done." Once restrictions were lifted many companies and organisations had significant backlogs in work to catch up on and had to revise their working practices to comply with government guidelines to protect their staff and customers, meaning they were not working at full capacity.
- 2.6 The summer of 2020 saw visitor numbers on Dartmoor increase significantly. This increased interest and use of the National Park continued into the autumn and winter and has presented both opportunities and challenges (see NPA/21/012). The Authority has responded to this by diverting staff resources to visitor management (with consequential impacts on other work programmes) and increased expenditure, for example: additional toilet cleaning, introduction of new signage and messaging, new traffic management initiatives and the Dartmoor Marshals scheme.
- 2.7 The main variations are set out against each service in Appendix 1 and a more detailed variance analysis can be found at Appendix 2; a summary of the most significant variances is set out in table 2 below.

Table 2 : Significant variations – running costs and project spend	Savings /Under spend £	Over spend £
Travel & Transport: impact of the coronavirus pandemic travel restrictions	39,335	
Premises: Utilities and waste disposal savings resulting from premises closures and staff working from home for 12 months. Some delayed routine / minor repairs and maintenance which has been rescheduled in 2021/22	28,638	
Training: apart from on-line provision, no face-to-face courses, training & conferences as a result of the pandemic	20,389	
Biodiversity: some procurement cost savings and project delays due to the pandemic. Carry forward requests submitted	20,176	
Woodlands: Increased Ash die back related work		4,196
Archaeology: some (partnership) projects did not happen, were delayed or reduced in scale. Carry forward requests submitted	15,160	

Visitor Management: Costs of increased toilet cleaning and the Dartmoor Marshal Scheme have been partially met by partnership contributions and cost savings from car park resurfacing costs		5,282
Access & Recreation: expired access agreements being renegotiated and program work delays due to the pandemic. Carry forward requests submitted	17,216	
Public Rights of Way: Extra budget from Devon County Council to undertake Eylesbarrow track improvements. Other urgent works undertaken in-year. Infrastructure and other project delay due to the pandemic	8,859	31,360
Sustainable Tourism & Transport: STEAM report delayed, request for carry forward submitted	4,676	
Visitor Centres: Stock purchase (for resale) reduced due to closures, see also impact on income.	66,480	
Education underspends: delivery of face-to-face services affected by the pandemic. See also impact on income	17,777	
Communications: Enjoy Dartmoor magazine redesign savings; income due has also reduced but will still cover costs. In-year Moor Otters II costs – to be launched 28 May 2021	19,856	15,977
Forward Planning: Parishscapes grant scheme: grants awarded not yet paid, to be carried forward. National Park Management Plan costs delayed. Request for carry forward submitted	11,040 4,485	
Forward Planning: Local Plan review and Inspection costs		11,305
Development Management: Contribution to trainee post not required offsetting recruitment advertising and legal costs	10,000	9,705
Corporate & Democratic Core: savings in Members allowances & expenses due to the pandemic restrictions	14,763	
Corporate & Democratic Core: Increased external audit costs for 2019/20 and 2020/21		12,676
Support Services and Operational Running costs: Savings in postage, printing & stationery, OH & Wellbeing etc	(19,853)	

Note: Requests for budget carry forwards can be found in table 8

- 2.8 The Authority still has £350,000 in its bank account relating to a Section 106 agreement for the Chagford Masterplan developments. This money is ring-fenced and held outside of our revenue accounts. Officers are currently in discussions with the Chagford Community Land Trust about options for the use of this money.
- 2.9 A Project Fund (unallocated) budget of £100,000 was approved by the Authority at the start of the year. In-year allocations from the Fund are set out in table 3 below.

The balance remaining at 31 March has been incorporated into the revenue surplus and will be transferred into reserves.

Table 3: Project Fund	£
	(100,000)
Development Management: Tablets, cases & chargers	2,057
Postbridge Visitor Centre - decorating	2,063
Postbridge – drain clearance	1,490
IT Servers	12,394
Laptops and mobile phones – staff working from home	40,000
National Park management Plan – visualisations*	5,625
Woodland Management Plans	8,007
Dartmoor Forest PC: contribution towards CCTV costs	1,000
Coronavirus Community Support Grant Fund	2,000
Balance	25,364

*Items subject to carry forward requests

2.10 In 2016 we launched the Donate for Dartmoor campaign. Table 5 below shows donations received each year and how those donations have been spent or are allocated in future years.

Table 4: Donate for Dartmoor	£
2016/17 Donations and Mend our Mountains	(19,994)
Nuns Cross Path and new footbridge across the River Teign on the Two Moors Way in 2016/17 & 2017/18	19,994
2017/18 Donations	(18,295)
Buckfastleigh Path project in 2018/19	15,000
Southern damselfly monitoring project in 2018/19	1,500
2018/19 Donations	(22,084)
Amicombe path repairs in 2018/19	5,000
Southern damselfly monitoring project in 2019/20	2,000
Survey and repair of Historic features in 2019/20	5,550
Path Network improvements in 2019/20	11,329
2019/20 Donations	(26,734)
Nun's Cross path in 2019/20	1,670
Public rights of way work at Lambsdown in 2019/20	3,000
Horseshoe Bats in 2020/21	500
Southern damselfly monitoring project in 2020/21	2,000
Archaeology minor works programme in 2020/21	8,000
Miles without stiles project in 2020/21	5,000
Works at Longtimber Wood in 2020/21	2,000
Balance allocated to projects in 2021/22	(4,564)
2020/21 Donations received - allocated to projects in 2021/22	(5,006)

3 Capital Programme and Prudential Indicators

3.1 The Authority's actual spend for 2021/22 and capital program for 2021/22 is as follows:

Table 5: Capital Program	2020/21 Outturn £	2021/22 Budget £
Ranger Vehicles	44,870	0
Postbridge Visitor Centre	146,550	0
Development Management IT system	0	50,000
Conservation Works Team Vehicle	0	23,000
Higher Uppacott cottage refurbishment	0	30,000
Total	191,420	103,000

Funded From	£	£
National Park Grant or Revenue Reserves	(44,870)	(80,000)
Capital Receipts		(23,000)
Rural Development Programme England	(146,550)	0
Total	(191,420)	(103,000)

3.2 Two replacement vehicles were procured for the Ranger Service costing £44,870. This cost was met from in-year savings rather than from earmarked reserves. The procurement of a replacement vehicle for the Conservation Works Team was deferred until 2021/22.

3.3 The Authority was successful in applying for 100% capital grant from the Rural Development Programme England (RDPE) to build an extension to the Postbridge Visitor Centre (NPA/18/017) which opened in August 2020. The capital cost was £452,262 (the approved budget was £479,948).

3.4 As the Authority has no external borrowing, the other prudential indicators do not apply.

4 Reserve Balances

4.1 The level of reserve balances held is determined by our on-going work programmes and projects and by using a risk based analysis and methodology as set out at Appendix 3. Reserve funding is allocated or matched with expenditure according to project / programme requirements, but it should be noted that some projects straddle more than one financial year, or are dependent on partnerships where timing of spend is uncertain. This often results in carry forwards from year to year(s).

4.2 The net transfer from Reserves as at 31 March 2021 is £228,300 i.e. our reserves balances have reduced by this much. A summary of the total opening and closing Reserve Balances is set out in table 6 below, with a more detailed analysis set out in Appendix 4 and in tables 7 and 8.

2019/20 £	Table 6: Earmarked Reserve Balances	2020/21 £
(2,233,565)	1 April Opening Balance	(2,977,571)
327,738	Reserves used in year (table 7)	563,649
(550,975)	Transfers to earmarked reserves at year-end for specific purposes (table 8)	(335,349)
(20,769)	Transfer to Capital Receipts Reserve	0
(2,477,571)	Total Earmarked Reserves at 31 March	(2,249,271)

(500,000)	General Unallocated Reserve	(500,000)
------------------	------------------------------------	------------------

(2,977,571)	Total Reserve Balances at 31 March	(2,749,271)
--------------------	---	--------------------

- 4.3 The General (unallocated) Reserve will be maintained at £500,000 as previously approved by the Authority in March 2019 (NPA/19/006) as set out above.
- 4.4 Full details of the transfers from and to Earmarked Reserves are set out in in the tables below:

Table 7: Earmarked Reserve balances brought forward (used) during the 2020/21 financial year	£
2020/21 Budget Gap (NPA/20/005)	96,822
Invasives project – Moor Otters	9,000
Damselfly Project	2,500
South West Peatlands project	41,945
Archaeology Projects	8,000
Miles without stiles project	5,000
PRoW contracts	2,000
Conservation Works Trainee post	23,370
Local Plan review	55,000
GD LEAF	6,900
Strategic Project Officer post	17,902
Coronavirus Community Support Grant Scheme	25,000
Nature Recovery Support – project Fund	8,000
Ecology projects - commitment	8,548
Access projects - commitment	8,202
Visitor Management projects: commitments	16,930
PRoW contracts - commitments	11,078
Visitor Centres contracts - commitments	867
Enjoy Dartmoor contract – commitment	550

Office 365	20,979
Standon Bridge MoD grant income	2,000
Access MoD grant income	4,000
Local Plan Review contracts – in progress	8,015
Parishcapes (Communities Fund Grant)	20,000
English Heritage Grant income for Postbridge VC Interpretation	20,036
Police & Crime Commissioner grant	5,000
Environmental Land Management Test & Trials grant	20,883
Dartmoor Headwaters grant income	115,121
Total	563,649

Table 8: Amounts to be carried forward to Earmarked Reserves at 31 March 2021 (to be use in 2021/22)	£
Income:	
Hill Farm Project – year-end balance (partnership income)	6,286
SW Peatlands Project	1,931
South West Water Grant – Invasives project	11,500
Defence Infrastructure grant - Nattor Down conservation work	1,250
Natural England grant - Ground Truthing in 2021	5,500
Parishscapes grant - awarded not yet paid out	11,040
Clarion Futures - #iwill Grant - Environmental Social Action programme	7,600
Clif Bar grant - Conservation Volunteer project in 2021	10,000
Moor Medieval book sale income	3,027
Police & Crime Commissioner grant - Marshals 2021 and support for Dartmoor Rural Crime Initiative	5,000
Defence Infrastructure grant - River Tavy bridge feasibility 2021	5,000
Donate for Dartmoor	5,006
Contract Commitments:	
Invasives Project	2,300
National Park Management Plan Vision	5,625
Natter Down	1,500
Whitewood Holne	1,300
Car Park machine updates	3,402
Premises works	2,884
Merrivale easy access	400
Higher Uppacott - cabling	600
Visitor Management - Signage	920
Finger post arms	1,020
Enjoy Dartmoor Distribution	1,000
Local Plan Programme Officer costs for 2021	3,900

Access Agreements	4,752
Access – work in progress	3,855
Vehicle repairs	1,271
Project Officer temporary contract	30,702
STEAM contract	3,700
Ecology - planning support	5,049
Grassland Project	4,442
Hawns & Dendles Access Track	9,403
Curlew Monitoring	3,500
2020/21 Budget requirement NPA/21/009	112,895
2020/21 revenue surplus	57,789
Total	335,349

5 Contingent Liability – Historical Management Agreement Payments

- 5.1 Members will recall that in previous years (from 2006 to 2012) we had included a contingent liability disclosure note in the Statement of Accounts relating to the possible repayment of historical management agreement payments; totalling £1.2m, which had been made by the Authority between the 1980s and 2007. These payments were subsequently identified as falling within the EU definition of state aid for farming support. This resulted in the inclusion of an Emphasis of Matter being reported by the auditors in their audit opinion every year since 2006.
- 5.2 In 2012/13, Grant Thornton (GT), who took over the external audit function from the Audit Commission, referred this matter to their technical team and invited the Authority to consider this matter each year to ascertain whether:
- A contingent liability should be disclosed – as the disclosure should not be made if the possibility of transfer in settlement is remote,
 - Whether there is a need for the inclusion of the emphasis of matter – as a disclosure would not be required if the likelihood of repayment remains remote.
- 5.3 Members concurred with the GT Auditors and considered their approach to be sensible, pragmatic and very welcome. Members concluded that the note should be removed from the 2013/14 accounts.
- 5.4 This matter has been reconsidered each year by Leadership Team and the Authority. Brexit means that we have moved to a new system of subsidy control to replace EU State Aid (currently being designed by Defra). Leadership Team believe that this does not materially affect the potential contingent liability and that a note in respect of this issue should not be included in the 2020/21 accounts.
- 5.5 Members are invited to give this issue due consideration and make recommendation as to whether a contingent liability note is required.

6 Sustainability and Equality Impact

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

7 Conclusions

- 7.1 The revenue outturn surplus (after carry forwards are taken into account) of £57,789 represents a minus 1.37% variance against the 2020/21 budget (this compares to £179,958 and a minus 4.43% variance in 2019/20). The coronavirus pandemic had a significant and profound impact on the way in the Authority worked throughout 2020/21 and on individual work programmes. We incurred increased costs and had to invest new technology to facilitate flexible working for all staff. Nevertheless, proactive financial management, some reduced running costs and limited access to the Governments Coronavirus Job Retention Scheme means that we will not have to call on reserves or ask Defra for extra funding. The small revenue surplus will be transferred to reserves, but we have already identified demands on this: continued costs of the Local Plan inspection process (April – September 2021) and emergency repair works required to the ballroom in the National Park Visitor Centre at Princetown.
- 7.2 The savings and prudent financial management achieved during 2020/21 helps us to maintain the Match Funding and Invest to Save Reserves. This is important as many of our practical work programmes are dependent on external funding secured through competitive bids which require match funding (and staff time to develop). We have led or been involved in a number of external funding bids during 2020/21. Some of these have been successful (e.g. Generation Green which was led by the Youth Hostels Association) and others have not (e.g. the Dartmoor focused bid to the Green Recovery Challenge Fund that we led). We are using core funding to ensure we have continued capacity to bid for external funding to deliver practical work programmes that support the vision and actions in the revised National Park Management Plan. This remains a challenge given the short-term nature of Government funding for the National Park (i.e. one year settlements)
- 7.3 Considering the Authority's ambitious and often diverse work programme and the impact of the Coronavirus pandemic, 2020/21 has once again been one of sound financial management and the commitment of staff to continue with delivery. There has been some slippage in programmed work mainly due to the impact of the pandemic restrictions, we have experienced a loss in some income streams, but this has been offset by other savings due to the restrictions and staff working from home for over twelve months. We were also able to access some government funding and relief schemes: Business rate relief; the Retail, Hospitality & Leisure Grant Fund; and the Coronavirus Job Retention Scheme.
- 7.4 The Authority continues to maintain a robust financial position; and is demonstrating a proactive approach to building stronger partnerships, generating new income streams and financial resilience and agility. We are well placed to continue to deliver good outcomes for Dartmoor and to support and deliver against the 25 Year Environment Plan. We have already completed a business review to respond to the 'Glover agenda'.
- 7.5 Members should note that the impact of the coronavirus pandemic will continue to be felt in the 2021/22 financial year. We will report on this through our budget and business plan and financial monitoring processes in 2021/22.

DONNA HEALY

Background Papers

NPA/AG/21/001: Financial Management 1 April to 30 December 2020 and forecast of Financial Outturn 2020/21

NPA/AG/20/006: Financial Management 1 April to 30 September 2020 and Forecast of Financial Outturn 2020/21

NPA/20/005: 2020/21 Net Revenue Budget, Medium Term Financial Plan & Capital Budget

NPA/20/012: Financial Settlement 2020/21

NPA/20/004: Treasury Management Investment Strategy 2020/21

NPA/20/013: Financial Outturn 2019/20

Attachments: **Appendix 1 2020/21 Financial Outturn Summary**
Appendix 2 Variance Analysis
Appendix 3 Risk Based Analysis of Reserve Balances
Appendix 4 Reserve Balances

20210528 DH 202021 Financial Outturn

Functional Strategy	2020/21 Original Budget £	2020/21 Variation in-year £	2020/21 Revised Budget	2020/21 Outturn	2020/21 Year End Deficit/ (Surplus) £	2020/21 Variance % against Budget	Explanation of Variances
Biodiversity	135,235	42,569	177,804	96,922	(80,882)	-45.49%	Vacancy savings April to Oct, post now filled. Travel savings. Additional external funding and some project delays due to C19 - see carry forward requests.
Land Management	92,695	(26,021)	66,674	62,793	(3,881)	-5.82%	Vacant post now filled. Increased emergency works on own land. Travel savings. HLS and filming income
Woodlands	43,563	8,007	51,570	50,346	(1,224)	-2.37%	Travel & Estate works savings
Environmental Land Management - Test & Trials Project	0		0	20,883	20,883	n/a	Multi-year project - 2020/21 costs to be met from reserve balances held
Hill Farm Project	15,141		15,141	10,295	(4,846)	-32.01%	Multi-year project - Balance to be transferred to reserves towards 2021/22 costs
Dartmoor Headwaters Project (Externally Funded)	0		0	115,121	115,121	n/a	Multi-year project - 2020/21 costs to be met from reserve balances held
Peatlands Project	41,945		41,945	34,898	(7,047)	-16.80%	Multi-year project - Balance to be transferred to reserves towards 2021/22 costs
Natural Environment	328,579	24,555	353,134	391,258	38,124		
Archaeology	114,838		114,838	101,326	(13,512)	-11.77%	Project cost savings also reflected in partnership match funding. Travel savings. Historic Environment Officer contract extended, and external funding received
Built Environment	39,454		39,454	29,316	(10,138)	-25.70%	Vacancy savings April to September
Moor than meets the eye	0		0	(2,665)	(2,665)	n/a	Moor Medieval book sales transferred to reserves as match funding for future project
Higher Uppacott	15,500		15,500	12,306	(3,194)	-20.61%	Premises and repair & maintenance cost savings as a result of C19
Cultural Heritage	169,792	0	169,792	140,283	(29,509)		
Visitor Management	131,599	19,580	151,179	182,657	31,478	20.82%	Increased costs: toilet cleaning; and Dartmoor Marshals, partially met from partners. Loss of parking and vending licence income during first C19 lockdown. Car park refuracing and other works came in at less than budget.
Access	126,320	9,552	135,872	118,680	(17,192)	-12.65%	Travel savings. Programme work delayed due to C19 - see C/fwd requests
Public Rights of Way	117,347	13,078	130,425	119,464	(10,961)	-8.40%	Vacancy savings - post now filled. Grant funding from DCC for Eylesbarrow Track surface improvement
Sustainable Transport & Tourism	19,141		19,141	13,853	(5,288)	-27.63%	STEAM contract not fulfilled on time - c/fwd request
Recreation Management, Traffic & Transport	394,407	42,210	436,617	434,654	(1,963)		
Visitor Centres	239,447	4,420	243,867	198,602	(45,265)	-18.56%	Retail stock purchases reduced and lost income due to C19 closures. Coronavirus Job Retention Scheme grant £52k (HMRC). Business Support Grant £25k (WDBC).
Communications (Incl. Moor Otters II)	205,416	550	205,966	194,086	(11,880)	-5.77%	Enjoy Dartmoor costs reduced to reflect revised production, advertising income will cover costs. Refund of CRM costs as system not fit for purpose. Moor Otters II project costs and sponsorship income - to be launched May 2021
Education	232,056		232,056	207,882	(24,174)	-10.42%	Programme spend savings and lost income due to C19 restrictions. Grant income: Clarion Housing: #will project to be carried forward.
Education, Information & Communication	676,919	4,970	681,889	600,570	(81,319)		
Rangers	484,729	(33,000)	451,729	425,060	(26,669)	-5.90%	Vacancy savings, post now filled. Additional vehicles repair costs. Defence Infrastructure Grant for River Tavy Bridge - to be carried forward
Conservation Works Service	183,033	(17,000)	166,033	150,640	(15,393)	-9.27%	Reduction in service running costs due to C19 restrictions. Vacancy saving
Development Management	326,819	2,057	328,876	353,929	25,053	7.62%	Planning fee income less than original budget forecast. Travel, printing & stationery savings
Forward Planning & Community	266,744	20,177	286,921	302,386	15,465	5.39%	Increased salary costs: regraded post and a contract extension to help deliver the new Management Plan. Local Plan (PINS) inspection costs over budget. Parishscapes Grant Scheme cash balance to be c/fwd
Corporate and Democratic Core	343,954	(3,700)	340,254	307,844	(32,410)	-9.53%	Staff travel & Members' travel and expenses savings. Increased audit costs and ORN subscription. Clif (bar) & Police & Crime Commissioner funding to be carried forward to support the Rangers and Visitor Management in 2021/22. Treasury income budget not realised. Donate for Dartmoor income c/fwd
Information Technology	211,698	73,373	285,071	282,740	(2,331)	-0.82%	IT support post extended. New equipment purchased and funded from Project Fund. Travel savings and income from providing services to third parties
Corporate Operating Costs	124,835	3,700	128,535	115,169	(13,366)	-10.40%	Savings: Hire vehicles, Postage, Printing, stationery & hospitality - due to working from home, virtual meetings and digitisation as a result of C19
Finance & Administration	216,191		216,191	182,340	(33,851)	-15.66%	Vacancy savings - posts x2 not replaced (Admin) and temporary contract now in place for vacant Finance post
Legal Services	60,000		60,000	60,518	518	0.86%	
Human Resources	164,637		164,637	149,122	(15,515)	-9.42%	Savings: travel, training, OH & wellbeing and DSE budgets
Office Accommodation (Parke)	107,170		107,170	97,598	(9,572)	-8.93%	Utilities and waste disposal cost savings - reflecting office closure / staff working from home
Office Accommodation (Princetown)	28,261		28,261	15,184	(13,077)	-46.27%	Utilities cost savings; Business rates relief & delayed R&M due to C19 / premises closures
Business Support	912,792	77,073	989,865	902,671	(87,194)		
Project Fund	100,000	(74,636)	25,364	0	(25,364)	n/a	Not fully utilised reflecting business disruption caused by C19
Revenue Contribution to Capital Expenditure				44,870	44,870	n/a	Ranger vehicles
Total Net Expenditure	4,187,768	42,706	4,230,474	4,054,165	(176,309)		
Funded By:	£			£	£	%	
National Park Grant	(3,825,865)		(3,825,865)	(3,825,865)	0		
Reserve balances b/fwd & used during the year	(361,903)	(42,706)	(404,609)	(563,649)	(159,040)		Grants, partnership contributions, commitments and carry forwards
Amounts to be carried forward to Earmarked Reserves	0		0	277,560	277,560		Grants, partnership contributions, commitments and carry forwards
Total Funding	(4,187,768)	(42,706)	(4,230,474)	(4,111,954)	118,520		
Net Unallocated Surplus: transfer to reserves	0	0	0	(57,789)	(57,789)	-1.37%	Variance against Budget

VARIANCE ANALYSIS	Salaries	Travel & Subsistence	Transport	Premises	Supplies & Services	Expenditure Overspend (Underspend)	Grants	Sales Fees & Charges	Income Deficit (Surplus)	Total Variance Deficit (Surplus)	Explanation
	£	£	£	£	£	£	£	£	£	£	
BIO-DIVERSITY	(18,106)	(1,057)			(20,176)	(39,339)	(41,543)		(41,543)	(80,882)	Vacancy, post now filled and costs re-profiled (see Lnad Management budget). Additional external funding and some project delays due to C19 - see carry forward requests.
LAND MANAGEMENT	6,528	(429)			4,196	10,295		(14,177)	(14,177)	(3,882)	Vacant post now filled, costs re-reprofiled (see Biodiversity budget). Increased emergency works on own land. HLS and filming income
WOODLANDS	293	(300)			(931)	(938)		(286)	(286)	(1,224)	
FACILITATION FUND					1,050	1,050	(11,379)		(11,379)	(10,329)	Income to be transferred to Dartmoor Hill Farm Project via reserves c/fwd
PEATLANDS PROJECT					2,953	2,953	(10,000)		(10,000)	(7,047)	Project balance to be c/fwd via reserves
HEADWATERS					115,121	115,121			0	115,121	To be met from reserve balances b/fwd from 2019/20
ELMS					20,883	20,883			0	20,883	To be met from reserve balances b/fwd from 2019/20
HILL FARM PROJECT					1,916	1,916	3,568		3,568	5,484	To be met from reserve balances b/fwd from 2019/20
NATURAL ENVIRONMENT	(11,285)	(1,786)	0	0	125,012	111,941	(59,354)	(14,463)	(73,817)	38,124	
ARCHAEOLOGY	3,120	(2,075)			(15,161)	(14,116)	(1,896)	2,500	604	(13,512)	Budget savings also reflected in partnership match funding. Historic Environment Officer contract extended, match funding received
BUILT ENVIRONMENT	(11,434)	(55)			1,351	(10,138)			0	(10,138)	Vacancy April to September - post now filled
MOOR THAN MEETS THE EYE						0	(2,665)		(2,665)	(2,665)	Moor Medieval book income
UPPACOTT				(3,194)		(3,194)			0	(3,194)	Premises REPAIRS & running cost savings as a result of C19 closures
CULTURAL HERITAGE	(8,314)	(2,130)	0	(3,194)	(13,810)	(27,448)	(4,561)	2,500	(2,061)	(29,509)	
VISITOR MANAGEMENT	13,917	(485)	(3,722)	(51)	5,282	14,941	(6,000)	22,537	16,537	31,478	Staff exit payment. Increased costs: toilet cleaning; and Dartmoor Marshals, partially met from partners. Loss of parking and vending licence income during first C19 lockdown. Car park refurbishing and other works came in at less than budget.
ACCESS & RECREATION	921	(898)			(17,215)	(17,192)			0	(17,192)	Programme work delayed due to C19 - see C/fwd requests
PROW	(6,522)				22,501	15,979	(25,000)	(1,940)	(26,940)	(10,961)	Assistant Ranger vacancy - post now filled. Grant funding from DCC for Eylesbarrow Track
SUSTAINABLE TOURISM & TRANSPORT	73	(685)			(4,676)	(5,288)			0	(5,288)	STEAM contract not fulfilled on time - c/fwd request
RECREATION MANAGEMENT	8,389	(2,068)	(3,722)	(51)	5,892	8,440	(31,000)	20,597	(10,403)	(1,963)	
VISITOR CENTRES	(15,485)	(1,472)		(509)	(66,480)	(83,946)	(77,382)	116,063	38,681	(45,265)	Retail stock purchases reduced and lost income due to C19 closures. Coronavirus Job Retention Scheme grant £52k (HMRC). Business Support Grant £25k (WDBC).
COMMUNICATIONS	1,318	(1,569)			(7,223)	(7,474)		(4,406)	(4,406)	(11,880)	Enjoy Dartmoor costs reduced to reflect revised production, advertising income will cover costs. Refund of CRM costs as system not fit for purpose. Moor Otters II project costs and sponsorship income - to be launched May 2021
EDUCATION	(52)	(1,196)	(2,386)		(17,487)	(21,121)	(7,600)	4,547	(3,053)	(24,174)	Programme spend savings and lost income due to C19 restrictions. Grant income: Clarion Housing: #iwill project to be carried forward.
PROMOTING UNDERSTANDING	(14,219)	(4,237)	(2,386)	(509)	(91,190)	(112,541)	(84,982)	116,204	31,222	(81,319)	
RANGERS	(19,501)	(100)	3,645	(404)	(2,631)	(18,991)	(5,000)	(2,678)	(7,678)	(26,669)	Assistant Ranger vacancy now filled. End of lease vehicles repair costs. Defence Infrastructure Grant for River Tavy Bridge - Carry forward
CONSERVATION WORKS SERVICE	(8,084)	6	(3,853)	(1,272)	(1,695)	(14,898)		(495)	(495)	(15,393)	Reduction in running costs due to C19 restrictions. Vacancy saving
RANGERS, ESTATES & VOLUNTEERS	(27,585)	(94)	(208)	(1,676)	(4,326)	(33,889)	(5,000)	(3,173)	(8,173)	(42,062)	
DEVELOPMENT MANAGEMENT	(3,859)	(3,034)	201		(2,558)	(9,250)		34,303	34,303	25,053	Planning fee income less than original budget forecast, reduced number of "large" applications.
FORWARD PLANNING	22,998	(976)			(6,547)	15,475		(10)	(10)	15,465	Increased salary costs: regraded post and a contract extension to help deliver the new Management Plan. Local Plan (PINS) inspection costs over budget. Parishscapes Grant Scheme cash balance to be c/fwd
CORPORATE & DEMOCRATIC CORE	2,064	(11,132)			(5,848)	(14,916)	(15,000)	(2,494)	(17,494)	(32,410)	Increased salary costs: regraded post and a contract extension to help deliver the new Management Plan. Local Plan (PINS) inspection costs over budget. Parishscapes Grant Scheme cash balance to be c/fwd
INFORMATION TECHNOLOGY	3,116	(813)			(3,521)	(1,218)		(1,113)	(1,113)	(2,331)	IT support post extended. New equipment purchased and funded from Project Fund
CORPORATE OPERATING COSTS			(6,062)		(7,302)	(13,364)		(2)	(2)	(13,366)	Savings: Hire vehicles, Postage, Printing, stationery & hospitality - due to working from home,
FINANCE & ADMINISTRATION	(33,493)				(358)	(33,851)			0	(33,851)	Vacancy savings - posts x2 not replaced (Admin) and temporary contract now in place for vacant
LEGAL & DEMOCRATIC SERVICES					518	518			0	518	
HUMAN RESOURCES	(1,446)	(888)			(9,191)	(11,525)		(3,990)	(3,990)	(15,515)	Underspends: training, OH & wellbeing and DSE budgets
OFFICE ACCOMMODATION (PARKE)	372			(10,104)		(9,732)		160	160	(9,572)	Utilities and waste disposal cost savings - reflecting office closure / staff working from home
OFFICE ACCOMMODATION (PRINCETOWN)				(13,104)		(13,104)		27	27	(13,077)	Utilities cost savings; Business rates relief and some maintenance delayed due to C19 / premises
CORPORATE SERVICES	(31,451)	(1,701)	(6,062)	(23,208)	(19,854)	(82,276)	0	(4,918)	(4,918)	(87,194)	
PROJECT FUND						(25,364)			0	(25,364)	Not fully utilised reflecting business disruption caused by C19
CAPITAL SPEND FUNDED FROM NPG						44,870			0	44,870	B/fwd balances from 2019/20 and c/fwd requests Ad grant income to be C/fwd
RESERVE MOVEMENTS						0			0	118,520	
REVENUE EXPENDITURE	(63,262)	(27,158)	(12,177)	(28,638)	(13,229)	(124,958)	(199,897)	148,546	(51,351)	(57,789)	

2020/21 RESERVES: RISK BASED ANALYSIS	Risk Level	Rate	2020/21 Opening Balance £'000	2020/21 Closing Balance £'000
Grants & Contributions with Restrictions carried forward: Grants & Contributions with Restrictions	N/A	Actual	(564)	(388)
Employees: Maternity / Paternity Cover / Pay Awards	Low	Est.	(52)	(52)
Costs & Awards: Appeals / Public Enquiries / Litigation	High	Est.	(250)	(250)
Loss of Income and / or Price Increases: Reduced Sales, Fees & Charges or Inflation cost	Medium	Est	(35)	(35)
Capital - Property: Repairs & maintenance (sinking fund)	High	Est.	(200)	(200)
Capital - Vehicles Provision for future replacement of vehicles (sinking fund)	High	Est.	(127)	(127)
Capital Receipts Reserve	N/A	Actual	(21)	(21)
Climate Change	N/A	Actual	(50)	(50)
Planning IT System	N/A	Actual	0	(50)
Known Commitments/Contracts				
Local Plan Review	N/A	Actual	(65)	0
National Park Management Plan	N/A	Actual	(25)	(25)
Contracts - work in progress	N/A	Actual	(94)	(97)
Match Funding Reserve				
Cash Flow Management of Externally funded projects	N/A	Actual	(90)	(236)
Greater Dartmoor LEAF 2015-2020	N/A	Actual	(7)	0
Moor Otters Project Surplus - allocated to projects	N/A	Actual	(9)	0
Postbridge Visitor Centre - Extension Building Project	N/A	Actual	(140)	0
Public Arts Project - Moor Otters II	N/A	Actual	(120)	(120)
Unallocated fund balance	N/A	Actual	(414)	(357)
Revenue				
Invest to save and / or Generate Projects	N/A	Actual	(34)	(34)
Revenue Outturn Surplus - to be reallocated	N/A	Actual	(180)	(207)
General Reserve - Minimum amount to cover unanticipated costs / emergencies	N/A	Actual	(500)	(500)
Total Reserve Balance			(2,977)	(2,749)

GENERAL FUND RESERVE BALANCES

Appendix 4 to Report No. NPA/AG/21/006

GENERAL FUND RESERVE BALANCES	2019/20 Closing Balance	2020/21 Transfers Out	2020/21 Transfers In/Within	2020/21 Closing Balance	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2023/24 Forecast Closing Balance	Notes
	£	£	£	£	£	£	£	£	
Ringfenced External Grants & Contributions with Restrictions									
Hill Farm Project (Princes Countryside Fund)	(35,330)		(6,286)	(41,616)	41,616			0	Cash balances are carried forward at each year end as allocated to expenditure
English Heritage: White Horse Hill	(20,036)	20,036		0				0	
Communities Fund Grant (from District Councils)	(109,799)	20,000	(11,040)	(100,839)	100,839			0	Cash balances are carried forward at each year end as allocated to expenditure
DCLG - Neighbourhood Planning Grant	(10,000)			(10,000)				(10,000)	Community planning referendums
DCLG - Unringfenced Grants	(84,940)			(84,940)	31,434	33,433	20,073	0	Planning support
Donate for Dartmoor Balances (public donations)	(22,067)	17,500	(5,006)	(9,573)	9,573			0	Cash balances are carried forward at each year end as allocated to expenditure
Historic England -PALS Grant	(2,841)		2,841	0				0	
Police & Crime Commissioner Grant - Dartmoor Marshals Scheme	(5,000)	5,000	(5,000)	(5,000)	5,000			0	
Peatland Partnership	(115,411)	41,945	(1,931)	(75,397)	29,755	45,642		0	NPA17/041 - 3 year project.
ELMS Test and Trials project	(32,755)	20,883		(11,872)	11,872			0	Cash balances are carried forward at each year end as allocated to expenditure
Dartmoor Headwaters Project (Environment Agency)	(115,121)	115,121		0				0	Cash balances are carried forward at each year end as allocated to expenditure
Woodland Trust - Conservation Volunteers	(5,000)			(5,000)	5,000			0	
Access - MoD	(4,000)	4,000		0				0	
PRoW - MoD	(2,000)	2,000		0				0	
Clarion Housing #iwill			(7,600)	(7,600)	7,600			0	
Clif Bar - Conservations Volunteers			(10,000)	(10,000)	10,000			0	
Moor Medieval book sales			(3,027)	(3,027)	3,036			9	
South West Water - Invasives Project			(11,500)	(11,500)	11,500			0	
Defence infrastructure - Nattor Down			(1,250)	(1,250)	1,250			0	
Natural England - Ground Truthing			(5,500)	(5,500)	5,500			0	
Defence infrastructure - River Tavey bridge feasibility			(5,000)	(5,000)	5,000			0	
Budget Management Fund - Provisions (risk based)									
Employees	(52,000)			(52,000)	10,000			(42,000)	See risk assessment for breakdown
Costs and Awards: Appeals/Public Enquiries/Litigation	(250,000)			(250,000)				(250,000)	See risk assessment for breakdown
Loss of Income and Inflation	(34,500)			(34,500)				(34,500)	See risk assessment for breakdown - C19 impact may mean that this is needed in 2020/21
Invest to Save and / or Generate Projects	(33,733)			(33,733)				(33,733)	
Climate Change /Emergency Declaration	(50,000)			(50,000)	25,000	25,000		0	NPA/19/020
Annual Revenue Outturn	(179,955)	163,095	(190,322)	(207,182)	112,895	86,286	58,375	50,374	NPA/21/009
Capital Expenditure Fund									
Vehicles - Sinking Fund - Replacement	(127,321)			(127,321)	2,231			(125,090)	CWT vehicle in 2021/21
Capital Receipts Unapplied	(20,769)			(20,769)	20,769			0	CWT vehicle in 2021/22
Property - Sinking Fund - Repairs & Maintenance	(200,000)			(200,000)	30,000			(170,000)	Uppacott cottage refurbishment
Planning IT system			(50,000)	(50,000)	50,000				
Known Commitments									
Local Plan Review	(65,420)	63,015	2,405	0				0	Built into the MTFP - may need to top up
National Parl Management Plan	(25,590)			(25,590)	25,590			0	C/Fwd to be used as required
Historic Farm Buildings Grant Scheme Support	(14,392)		14,392	0				0	C/Fwd from 2018/19
Conservation Volunteers - DNPA Commitment	(5,000)			(5,000)	5,000			0	
2019/20 Commitments to carry forward	(75,154)	75,154		0				0	C/fwd from 2019/20
2020/21 Commitments to carry forward			(91,525)	(91,525)	91,525			0	C/fwd from 2020/21
Match Funding Reserve									
Cash Flow management of external funding bids	(196,500)		(40,000)	(236,500)				(236,500)	To cover cash flow delay when claiming in arrears
Greater Dartmoor LEAF 2015-2020	(6,900)	6,900		0				0	NPA/14/038 for 6 years 2015-2020
Moor Otters	(9,000)	9,000		0				0	Project Surplus to be allocated to 3 projects in 2018/19 & 2019/20
Postbridge Visitor Centre Building Project	(140,000)		140,000	0				0	NPA18/017
Public Arts Project 2020	(120,000)			(120,000)	30,000			(90,000)	NPA/19/015 - risk that costs will not be covered by income
Unallocated fund balance	(307,037)		(50,000)	(357,037)				(357,037)	Allocate to the National Lottery Heritage Fund bid when the Fund re-opens (delayed due to Covid 19)
Total Earmarked Reserves	(2,477,571)	563,649	(335,349)	(2,249,271)	681,985	190,361	78,448	(1,298,477)	
General Reserve (unallocated emergency reserve)	(500,000)			(500,000)				(500,000)	
Total General Fund Balance	(2,977,571)	563,649	(335,349)	(2,749,271)	681,985	190,361	78,448	(1,798,477)	



NPA/AG/21/007

Dartmoor National Park Authority Audit and Governance Committee

28 May 2021

Business Plan Monitoring 2020/21

Report of the Head of Organisational Development

Recommendation: **That Members note the content of the report and comment on performance against the key actions identified in the 2020/21 Business Plan, in particular the ongoing impact of the coronavirus pandemic**

1 Purpose of the Report

- 1.1 This report informs Members of the Authority's performance against the key actions identified in the Business Plan for 2020/21.
- 1.2 The Authority uses a spreadsheet (traffic light system) to track progress which is reviewed by Leadership Team each quarter. A copy of the Business Plan monitoring spreadsheet for 2020/21 is attached at Appendix 1.
- 1.3 Members will be aware that whilst this report focuses on specific key actions, the current Business Plan also recognises that the Authority's core business continues daily.

2 Performance against key actions

- 2.1 The Business Plan 2020/21 identifies 27 key actions against the following priorities for the Authority:
 - 1. Better for Nature
 - 2. Better for Cultural Heritage
 - 3. Better for Farming and Forestry
 - 4. Better for People
 - 5. Better for Communities and Business
 - 6. Be an excellent organisation
- 2.2 The number of key actions highlights the breadth of the work of the Authority and Members will note the nature of the key actions ranges from specific short-term projects to longer term strategic goals, each requiring different levels of officer and Member input and commitment.

2.3 The Coronavirus pandemic impacted significantly on work programmes and this is reflected in the progress reported in Appendix 1. As previously reported, we added three key actions to reflect the work that we are doing in response to the pandemic:

- **Action 1C19** – Governance and service delivery
- **Action 2C19** – Supporting Dartmoor communities
- **Action 3C19** – Recovery planning and implementation

2.4 Progress made against the **30** key actions (additional 3 actions relate to the Authority’s response to the coronavirus pandemic) is summarised below:

Progress	No.	%
Completed / 2020/21 actions delivered for ongoing projects	14	48%
2020/21 actions partially delivered; ongoing actions/projects into 2021/22	10	26%
Not completed; deferred to 2020/21	6	26%

2.5 Since March 2020 the focus of the Authority’s work has been responding to the pandemic: ensuring effective governance, maintaining service delivery and the safety of its staff, Members and volunteers.

2.6 Work programmes were revised and resources reallocated to meet changing demands, in particular the Authority’s response to the unprecedented visitor management pressures post-lockdown as reported separately in March ([NPA/21/012](#)).

2.7 Throughout the year the Authority responded to opportunities to bid for external funding including:

- a national bid to the Green Recovery Challenge Fund (Access Unlimited) led by the Youth Hostel Association but with National Parks, including Dartmoor, being local partners. This was successful and is now being implemented ([NPA/21/001](#));
- a local partnership bid to the Green Recovery Challenge Fund (Nurturing Nature, Changing Lives), which was not successful but the Authority has been advised to re-apply for the 2021/22 Fund ([NPA/20/025](#));
- a partnership bid with the Authority as lead partner to the Natural Environment Readiness Fund, submitted in March and a decision expected in July;
- A further six-year Natural Flood Risk Management project being led by the Environment Agency, with the Authority as a key partner, approved subject to final Business Plan;
- The Authority partnered with two bids to the Flood and Coastal Resilience Innovation programme; one led by Plymouth City Council focussing on the SW of Dartmoor which was not successful and a wider sub-regional bid (Devon and Cornwall) which was successful;
- A bid to the Princes’ Countryside Fund for a [Community Resilience Project](#) which was successful and has started.

- 2.8 Moor Otters was postponed (until May 2021) and reprofiled to be a key driver for the economic recovery on Dartmoor. Given the economic uncertainty it has been difficult to meet the sponsorship targets for this project, but we remain hopeful it will provide a much-needed boost to local businesses and still raise money through the auction of the otters.
- 2.9 The following actions were not completed during the 2020/21 business year:
- Action 8 - Delivering Biodiversity Net Gain
 - Action 12 - Produce species re-introduction strategy
 - Action 14 - Dark Night Skies
 - Action 18 - Junior & Youth Rangers
 - Action 23 - Moorscapes
 - Action 24 - Develop a green transport and behaviour change strategy
- 2.10 Members are invited to analyse the Business Plan monitoring spreadsheet and question or seek assurances regarding the delivery of the 2020/21 Business Plan.

3 Equality and Sustainability Impact

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

4 Financial Implications

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

5 Conclusion

- 5.1 The pandemic had a significant impact upon the work of the Authority in 2020/21, in particular our planned work with outreach and engagement (i.e. Junior and Youth Ranger programmes) as well as other projects being delayed or postponed as officer time is reallocated to support our response to the pandemic.
- 5.2 Although practical delivery was not always been possible, the periods of lockdown have provided an opportunity to progress other work such as scoping funding bids, delivering outcomes remotely and reviewing working practices. It has also facilitated a switch to 'digital delivery' which has enabled us to engage with new audiences.
- 5.3 Despite the pandemic, much has been achieved due to the hard work, dedication and unity of 'Team Dartmoor' to deliver not only against the key actions in the Business Plan but also rising the many challenges of an exceptionally demanding 12 months.

NEIL WHITE

Attachments: Appendix 1 – Business Plan Monitor 2020/21

20210528 NW Business Plan Monitoring 2020/21

Action No.	Key Action	Lead Officer	Quarter 1 (April, May, June)	Quarter 2 (July, August, September)	Quarter 3 (October, November, December)	Quarter 4 (January, February, March)
RESPONDING TO COVID-19						
1C19	Governance and Service Delivery <i>Outcome sought: Ensure that we can maintain service delivery and the safety of our staff, members and volunteers</i>	LT	Milestone: Effective delivery of services and governance whilst staff and Members are working from home Actual progress: Supported home working through effective IT systems. Regular communication re: working arrangements with staff and Members. Virtual Authority meetings enabled, protocol developed and training. Report to Authority NPA/20/017 detailing response to pandemic. Site visits restarted end of May 2020. Furloughed Information Advisers.	Milestone: Following easing of lockdown restrictions, enable resumption of use of offices by staff, reintroduce site meetings and volunteering in line with Government advice. Actual progress: Covid-Secure risk assessments developed and regularly reviewed. Required PPE provided to staff. Ongoing effective communication with staff and Members. Regular LT meetings to review emerging Government advice. 'Learning from Lockdown' survey completed by staff. Agreement to provide IT equipment to all staff to support flexible working	Milestone: Continue to monitor Covid situation and respond to government guidance accordingly Actual progress: Corporate Covid-Secure risk assessment reviewed following introduction of national tier system. Weekly LT meetings and ongoing communication with staff and volunteers. Roll out of laptops delayed due to problems with supply; to be issued in January; to be followed by procurement and issuing of new mobile phones.	Milestone: Continue to monitor Covid situation and respond to government guidance accordingly Actual progress: Weekly LT meetings and ongoing communication with staff and volunteers. Laptops and mobiles provided to relevant staff. Covid-secure risk assessments updated in preparation of reopening of Visitor Centres in April.
			G	G	G	G
2C19	Supporting Dartmoor Communities <i>Outcome sought: Community cohesion as we address the pandemic</i>	LT	Milestone: Guidance written and approved. Press release written and information available on website (ES) Actual progress: Community Support Grant provided fast support to community initiatives.	Milestone: Alter guidance to accommodate changes to the pandemic's impact on communities. Commence evidence gathering (finance, volunteer hours, numbers of beneficiaries), for first tranche of grants (ES). Actual progress: CCG fund: 35 community groups and organisations have applied for grants, 39 grants have been awarded and £17,784.90 has been allocated. So far the grant scheme has enabled volunteers to give over 31,521.5 hrs of their time to supporting Dartmoor's communities during the pandemic. Grant guidance updated in late September to accommodate projects focused on recovery(ES). The New Parishscapes Grant Scheme: Of the seven projects awarded grants at the start of the year, three have been completed (Lustleigh Society, Mary Tavy Community Allotments and Chagford Ringers), three are paused due to the pandemic and one is underway. £4810 granted to date (ES).	Milestone: All funding awarded for the CCSG fund(£25k). Commence final phase of evidence gathering. Promote project success via press release (ES). Actual progress: CCG fund: 54 grants awarded and £24,275.86 allocated. The evaluation process has revealed several projects with no-spend and £1350 is being refunded from three grantees. The deadline for spending has been extended for some recently-awarded projects to March 2021 (ES). The New Parishscapes Grant Scheme: The Dartmoor Community Kitchen withdrew in November, citing the impact of the pandemic. Funding offered to Sticklepath St Mary's Church. To date, eight projects awarded funding, one project is paused awaiting a loan-decision, two projects have withdrawn, two projects are underway and three projects are complete. £4810 granted to date (ES).	Milestone: Evidence gathering complete. Actual progress: Community Resilience Project; Supporting the Economic Recovery on Dartmoor paper to Authority NPA/21/018 setting out work undertaken.
			G	G	G	G
3C19	Recovery - Planning and Implementation <i>Outcome sought:</i>	LT	Milestone: Actual progress: Established cross department Recovery Planning Group (see NPA/20/017 for key themes). Group also linked to English NPAs.	Milestone: Actual progress: All DNPA visitor facilities open and communications successfully implemented. Good partnership working. Business recovery still ongoing - see action 20 below. Partnership expression of interest submitted to Green Recovery Challenge Fund. Still awaiting guidance and National Heritage Lottery Fund to open. Meeting held with project officers.	Milestone: Third Business Survey to be undertaken and draft Economy Recovery Action Plan to be drafted for consultation Actual progress: Started planning for next summer building on the lessons learnt over 2020. Successful bid to Prince's Countryside Fund for Community Resilience Project that will build on CCSG.	Milestone: Actual progress: Visitor Management paper NPA/21/012 in March set out response to date an plan for 2021; Supporting the Economic Recovery on Dartmoor paper to Authority NPA/21/018 setting out work undertaken.
			G	G	G	G
ORIGINAL BUSINESS PLAN ACTIONS 2020/2021						
1	Deliver DNPA's Climate Action Plan <i>Outcome sought:</i> Carbon neutral Authority by 2025.	AG	Milestone: Progress against 2020 projects in the carbon action plan (see para 5.7) Actual progress: COVID disturbed implementation of projects due to staff capacity and changing work patterns, including Haytor Solar PV scheme, LED lighting at Parke car park, and decarbonisation of vehicle fleet. COVID also progressed implementation of many behaviour change, sustainable transport and digital by default objectives far quicker than we could have imagined, however it is essential that work policies are introduced to capture these benefits when work returns to normal.	Milestone: Progress against 2020 projects in the carbon action plan (see para 5.7) Actual progress: EVCP installed at Haytor, helping unlock pathway to part-electricification of DNPA fleet. Synthetic PPA with DCC on course to be available in winter 2021. An opportunity has emerged to apply for grant funding for decarbonisation measures. Currently scoping of a possible grant application with the Head of ICT & Premises. Progress/update report relating to DNPA Climate Action Plan with recommendations/options to be presented to LT in November 2020.	Milestone: Completion of carbon footprint of DNPA land assets Actual progress: Resolved to not apply for decarbonisation fund due to capacity with premises manager, fund is also over-subscribed and only prioritising projects that can deliver prior to March 2021. Have conducted meetings with potential contractors to footprint land assets, will be seeking approval from LT prior to invitation to quote.	Milestone: Take Action Plan Review to Authority Actual progress: Action plan update approved by Authority. Scoping work to be completed.
			A	A	A	A
2	Implement Dartmoor Test and Trials and develop the moorland vision to cover the whole of the NP <i>Outcome sought:</i> A new ELMS that reflects Dartmoor's special qualities and provides scope to maintain and enhance a wide array of public benefits. A role for the Authority in co-designing the system and facilitating in its delivery through advice.	CG	Milestone: Produce working paper on Natural Capital. Begin developing a framework for commons based land management plans identifying data requirements, vision for environmental enhancement and management. Initial scoping paper on payment by results with a focus on commons. Begin developing a PBR pilot This will explore two scenarios: commons based contract and a contract for the home farm that includes the common (i.e. a farm-based approach). Actual progress: Advisory Team and project board are established and meeting. Papers produced on Natural Capital, Payment by results, outlining Land Management Plan approaches and a draft paper on one potential Blended Finance approach. 250+ hours farmer engagement. Significant information and content going out to the Dartmoor community and back to Defra in terms of meeting notes, presentations and questionnaires.	Milestone: Continue developing a framework for commons based land management plans. Begin developing trial frameworks (in conjunction with Defra work on outcomes/outputs) looking at advice required, how environmental outcomes can be linked to wider farm business plans. Continue developing a PBR pilot. Actual progress: Continued meeting regularly with farm advisory group. Commissioned ORC to produce scorecard for Obj 2 and James Moran to help with Obj 3 based on farmer input. Communications/co-design working well despite Covid.	Milestone: Paper outlining framework for local priority setting and landscape planning. Continue developing trial frameworks. Continue developing a PBR pilot. Develop model structure that will enable private businesses to buy environmental benefits/net gain. Use the land management plans developed for up to three commons and a series of farms as 'demonstration schemes'. Begin trial PBR approach up to 3 commons – this will link to the work on land management plans. Begin practical testing of blended finance on two case study farms Actual progress: Paper produced but requires full rewrite. Draft farm plan and PBR model developed, these will be trialled in Q4. Short list of commons identified for trialling. Limited progress on blended finance but secured interest from Devon Environment Fund with potential funding. Behind schedule.	Milestone: Conclude trial frameworks. Conclude land management plan trials. Final report on Commons based land management plans. Continue developing and trialling PBR approach up to 3 commons – this will link to the work on land management plans. Continue practical testing of blended finance on two case study farms. Actual progress: Land management/PBR Framework being tested on 4 commons and home farms with help from Conservation & Land Management staff. Blended finance project agreed but scaled back. Behind with delivery but achievable within timescale. Not started Moorland Vision.
			G	G	A	A
3	An enhanced Visitor Centre Postbridge <i>Outcome sought:</i> An enhanced National Park Visitor Centre at Postbridge which will enable us to better interpret the archaeology and cultural importance of Dartmoor, support local economic development and enhance peoples' experience of the National Park.	SH	Milestone: Build completed, building handed back from contractor, interpretation and shop fitting underway Actual progress: Lockdown halted work on site for 6 weeks. Construction then re-commenced and thank fully because they were ahead construction work has been completed only 4 weeks behind schedule.	Milestone: final training and testing, centre opened mid-July Actual progress: Despite lockdown putting a delay on the project the centre opened only a month behind schedule in mid August. The construction was completed UNDER budget and interpretation fitted ready for opening. Third claim to RPA submitted and paid. Feedback from the Duchy and the public has been very positive, retail takings are up compared to same months last year.	Milestone: Project complete Actual progress: COMPLETED	Milestone: Project complete Actual progress: COMPLETED
			A	G	G	G
4	Complete the revised Management Plan for Dartmoor National Park <i>Outcome sought:</i> A Management Plan that is owned and supported by stakeholders, outlines a clear vision for the National Park and provides a framework for partnership working.	JS	Milestone: Consultation period finishes 20 April 2020. Begin to collate responses for the report, and separate responses by category to send to lead officers for their responses and edits to individual sections of the Management Plan. Actual progress: Consultation period extended to 31 May 2020 due to Covid 19, to enable organisations to prepare their responses fully. A plan made for how to structure the report and analyse responses, and responses by section separate out for sending to lead officers.	Milestone: Analyse draft responses and develop revised plan for Authority approval in December Actual progress: Consultation analysis complete and drafting of revised plan underway	Milestone: Authority approval for new National Park Management Plan Actual progress: Authority approved draft NPMP subject to minor amendments on 8 January 2021	Milestone: Publish new National Park Management Plan Actual progress: Plan to be on website by end May. Delayed due to other funding bids taking priority
			A	A	G	A
5	Deliver the Next Generation Manifesto <i>Outcome sought:</i> The next generation engaging with and influencing the future of the National Park, championing delivery of the next generation manifesto.	JM	Milestone: Run the Next Generation Survey to identify how young people might want to engage with the Next Generation Manifesto. Survey to sit alongside Management Plan consultation Actual progress: Survey was extended to 31 May alongside Management Plan consultation	Milestone: Review survey responses. Finalise Manifesto document and design. Discuss delivery options for Manifesto and how we are going to adopt manifesto as an organisation and involvement of other organisations. Actual progress: Review of responses completed and considering next steps. Not progressed further due to Covid and other priorities	Milestone: Confirm next steps for Manifesto. Final draft of document complete and agree design Actual progress: Next steps of manifesto have been agreed, along with final draft of document. The Manifesto document will be included within the NPMP design	Milestone: Next Generation Manifesto Complete Actual progress: Will be presented alongside NPMP on Your Dartmoor ministe and designed document.
			G	A	G	G

Action No.	Key Action	Lead Officer	Quarter 1 (April, May, June)	Quarter 2 (July, August, September)	Quarter 3 (October, November, December)	Quarter 4 (January, February, March)
6	Local Plan Outcome sought: An adopted Local Plan that (together with the Management Plan) provides a framework for the future development and management of the National Park, helps deliver National Park purposes and vibrant communities.	DJ	Milestone: Submit Local Plan to Planning Inspectorate	Milestone: Examination process (responding to Inspectors questions, preparing for hearings)	Milestone: Examination process (Hearings - subject to PINS timetable)	Milestone: Examination process (Hearings, and consultation on modifications - subject to PINS timetable and hearings progress)
			Actual progress: Final documentation completed ready for submission. Delays due to need for outstanding documents; revised report from Housing Consultants, internal capacity, and time taken to achieve Duty to Co-operate signatures.	Actual progress: Local Plan submitted and examination now in progress. Progress forward subject to PINS, and questions and matters to respond to, and hearings timescales.	Actual progress: Initial questions received from Inspector and responded to. Pre-emptive work with consultants on updates in progress (e.g. economic update received). Outline timetable for hearings agreed. Virtual meetings approach progressing and data protection agreements submitted. V2 of modifications completed.	Actual progress: Local Plan Hearing Statements completed and submitted. Local Plan hearings completed. Papers requested by Inspector completed. Local Plan Steering Group meeting held. Modifications drafted for consideration by Members prior to environmental appraisal, and consultation launch.
7	Enabling development that is good for Dartmoor Outcome sought: Proactive planning enabling support for affordable housing delivery, economy and regeneration.	DJ	Milestone: Develop a list of business contacts within the National Park. Engage through survey work to support the preparation and delivery of a COVID recovery plan. Support the delivery of affordable housing through ongoing liaison with Housing Authorities and support for Housing Associations and S106 site delivery.	Milestone: Develop links with business contacts, begin delivery of a COVID recovery plan. Consideration of development of Business Network. Complete business survey. Support the delivery of affordable housing through ongoing liaison with Housing Authorities and support for Housing Associations and S106 site delivery.	Milestone: Develop links with business contacts, continue delivery of a COVID recovery plan. Build links with partners, and identify programme of business support. Complete business survey. Support the delivery of affordable housing through ongoing liaison with Housing Authorities and support for Housing Associations and S106 site delivery.	Milestone: Complete business survey. Identify specific bids or resource needs to identify ongoing economic development role with partners and businesses. Support the delivery of affordable housing through ongoing liaison with Housing Authorities and support for Housing Associations and S106 site delivery.
			Actual progress: 44 affordable homes approved. Exception site at Widecombe support towards application stage. Continued liaison with Longstone Cross site to support delivery. Business survey complete and used to inform development of Recovery Plan (JS).	Actual progress: 31 affordable homes approved and application received for Widecombe. Second business survey complete and meeting with local businesses held. WeAreDartmoor campaign launched (at Mid August the hashtag has around 137,367 potential impressions and total reach on Facebook (from DNP posts only) is around 33,600)	Actual progress: PCF bid submitted and successful. Infrastructure Funding Statement completed and published. Engagement with Devon Recovery Group and HEROG.	Actual progress: Community Support Network launched. Continued engagement with Devon Recovery Group and HEROG. Supporting the Economic Recovery on Dartmoor paper to Authority NPA/21/018 setting out work undertaken.
8	Delivering Biodiversity Net Gain Outcome sought: Start preparing a Supplementary Planning Document (SPD) to guide the delivery of a broad approach to Biodiversity Net Gain through emerging Local Plan policy. With potential for pilot project links with ELMS and NFM.	DJ	Milestone: Start scoping work for SPD on Net Gain (subject to LP weight/confidence). Identify pilot project ideas/links.	Milestone: Identify and develop partner links and potential workshop (subject to LP weight/confidence). Develop pilot project ideas/links.	Milestone: Prepare first draft SPD. Scoping report to be developed.	Milestone: Consult on draft SPD and prepare for adoption (subject to LP progress - SPD may not be adopted without confidence LP policy is moving to adoption)
			Actual progress: Ideas around pilot projects but currently not developed due to resourcing. SPD not progressed as LP prioritised (SPD should not move forward ahead of LP without sufficient confidence).	Actual progress: Not progressed due to Local Plan priorities and certainty needed. Scoping to start in Q3.	Actual progress: Not progressed due to Local Plan priorities	Actual progress: Not progressed due to Local Plan priorities. Picking up as key action in 2021/2022.
9	Peatland Restoration Outcome sought: Restoration and enhancement of 276ha of peatland on Dartmoor between 2018 and 2021. Agreed strategy and funding for future delivery.	DL	Milestone: Planning for next season's conservation work, including a new site in partnership with NFM project	Milestone: Complete restoration plan for Holne Moor; Restart work on Hangingstone and Redlake/Left Lake. Define new restoration sites and plans for additional Nature for Climate funding.	Milestone: Start restoration at Holne Moor; Continue restoration at Hangingstone and Redlake	Milestone: Complete restoration work at Hangingstone, Redlake/Left Lake and Holne Moor; Plan in place for future restoration work and funding identified
			Actual progress: Budget and priorities agreed with NFM project for work in the Holne Moor area; Proposals prepared and consulted on with HE team for Holne Moor; Next year's timber requirement planned and communicated to the Woodland Trust; Extra funding secured for the South West Peatland Partnership.	Actual progress: Restoration plans complete pending consultation with farmers. ALL delivery delayed due to significant issues with UXO contractor not providing data on time. SWW are managing contract. This will also delay delivery of additional objectives secured this year through Nature for Climate funding. Confirmation of Nature for Climate funding not confirmed by Defra.	Actual progress: Holne contract let but Buckfastleigh delayed/in doubt due to delays in processing permissions. Work on Hangingstone on track with extension to start in Q4. Redlake delayed, due to commence now in Q4. Delays with contractors due to Covid.	Actual progress: Hangingstone complete, Redlake not finished, Leftlake not started, Holne complete. Extra work funded through N4C on Black Hill incomplete and Buckfastleigh not started. All unfinished work to be completed in 21/2 with no loss of existing funding.
10	Common Cause Outcome sought: Shared local visions for commons, showcasing new approaches to management of common land to deliver a range of public benefits. Improved public understanding of commoning. Contribute to thinking about ELMS.	AK	Milestone: Appoint Project Manager and complete Permission to start	Milestone: Appoint Project Manager and complete Permission to start	Milestone: Project Manager starts and Local Project Officers appointed	Milestone: Local Area Project Officer Appointed. Meeting of Local Area Group
			Actual progress: Start delayed due to Covid-19	Actual progress: Delayed due to COVID19 recruitment process now started. Although delayed the project will still be a 3.5 year project so no renew risk to delivery at moment	Actual progress: Project Manager appointed and started in post. Interviews for Local Area Project Officer have taken place.	Actual progress: Local Area Group meeting took place and Local Project Officer appointed to start in April
11	Develop a network of landscape scale nature recovery areas Outcome sought: Test nature recovery at a landscape scale in two pilot areas working closely with farmers, landowners and local communities.	CG	Milestone: Research methodologies for NRAs and produce a series of options to present to the Natural Environment Advisory Group	Milestone: Present proposal to NE group and agree approach. Develop into draft NRAs for wider consultation. Employ Land Management Advisor to help facilitate nature recovery.	Milestone: Finalise NRAs following consultation and identify 2 pilots. Develop/submit funding bids to drive delivery. Work with partners and landowners to agree vision.	Milestone: Work with landowners and partners to facilitate delivery.
			Actual progress: Extensive work carried out looking at options, models and strategies. Liaised with LNP around Devon NRM. Produced proposal to present to NE Group. Solution to opportunity mapping proving elusive.	Actual progress: Methodology for defining NRA's complete and approved by NEAG. Pilots agreed and Land Management Advisor recruited (start date 05/10). Applied for funding to ground truth and condition assess pilot areas and help ratify SWEEP works	Actual progress: 5 pilots identified for targeting. Some funding secured through DNPA and NE to ground truth approach. Further bids to be submitted in Q4 when grants open. New Officer has become more familiar with catchments and issues.	Actual progress: Work has started to engage wider stakeholders and farming community.
12	Produce species re-introduction strategy Outcome sought: Strategic approach focusing on species that support the greatest environmental benefit and are supported by Dartmoor community.	CG	Milestone: No action planned in Q1	Milestone: Form Natural Environment Task and Finish Group to develop re-introduction strategy. Hold series of meetings and produce draft.	Milestone: Finalise strategy through group and wider consultation.	Milestone: Integrate strategy with nature recovery areas and explore opportunities.
			Actual progress:	Actual progress: Delayed until Q4 due to NRA work	Actual progress: Delayed until Q4 due to other NRA work	Actual progress: No progress. Priority action for 2021/22.
13	Natural Flood Risk Management Outcome sought: Test natural approaches to flood management that deliver a range of public benefits in a way that supports the farming/land owning community. Agree future priorities and funding. Contribute to thinking on ELMS.	CG	Milestone: Planning and re-prioritising projects-current, for autumn and winter and new projects. Incorporate new proposals for Peatland restoration on Holne and Buckfastleigh commons and help with field work. Employ and integrate the new NFM Assistant into the team and plan comms work.	Milestone: Obtain final consents, permissions and advice for priority projects. Engage contractors and let new contracts-Buckfastleigh Moor/ Skerraton, Peter Tavy. NFM work at Mardle Head- Phase 1 to begin in September. Walkhampton Works begin mid July. Continued input into peatland restoration plans. Develop pilot plans for Challacombe and ideas for wider Webburn Valley with HFP in Phase 2. NFM assistant to take on agreed contracts, plan for volunteer tasks in autumn and increase the media profile of the project.	Milestone: Evaluation of completed projects. Oversee contracts in progress- soils, BFL moor, Skerraton, Peter Tavy common/ in-by. Ensure coms goes out re completed works. Tree planting work with volunteers and possible tree planting project at Forder Farm. Finalise Phase 2 plans and secure funding.	Milestone: Complete phase 2 of NFM work at Mardle Head-willow faggot work. Complete and evaluate projects, gather results, data and feedback. Collate lessons learnt report with EA project manager. Progress those projects going forward into Phase 2, funding opportunities identified.
			Actual progress: Priority projects identified- soils, Mardle Head, Buckfastleigh common, Brook Manor, Peter Tavy common and in-by land water storage project. Negotiations over new projects on Buckfastleigh Moor and Skerraton. Plans progressing for all except Peter Tavy. Assisted with Peatland Restoration field work for Holne and Buckfastleigh during lockdown. NFM newsletter distributed widely and receiving good interest and feedback. NFM assistant settling in well. Has been shown around the catchments and is producing comms material and working with EA on monitoring ideas.	Actual progress: Success in progressing all NFM projects from a DNPA perspective, new contracts now all awaiting landowner and contractor quotes. Good progress in Walkhampton, Phase 1 delivered, phase 2 in progress. All other listed objectives have been met and more. Working closely with David L on peatland restoration at Holne and Buckfastleigh. New NFM assistant is now up to speed and providing excellent support. Funding secured to extend both posts until Mar 2022. Working closely with EA in design of Phase 2 from Apr 22	Actual progress: Evaluation will be carried out in Q1. All planned contracts and more on track in 3 catchments but no progress in Peter Tavy. Phase 2 to be developed in 21/22. Project Assistant resigned and leaving at end of Jan. Decision required regarding backfill before 2022.	Actual progress: All works complete. Evaluation to be completed in Q1 and development of phase 2 started. Subject to agreed business plan, funding secured for 2 additional posts for 6 year fixed-term period.

Action No.	Key Action	Lead Officer	Quarter 1 (April, May, June)	Quarter 2 (July, August, September)	Quarter 3 (October, November, December)	Quarter 4 (January, February, March)
14	Dark Night Skies Outcome sought: Ensure that our policy framework supports Dart Night Sky status and, subject to cost, apply for International Dark Sky status.	BB	Milestone: Assess the data collected by the North Bovey Group and confirm whether the Authority would still be eligible for a Dark Sky Park Award.	Milestone: Review the updated dark sky quality readings collected by the North Bovey Group	Milestone:	
			Actual progress: Dark Night skies and their protection have been embedded in the Local Plan. I have been discussing the Authority's application for a Dark Sky Park Award with the International Dark Sky Association. The night sky quality thresholds have changed (and will change again in 2021) and based on the night sky quality readings in 2017 the Authority is right on the threshold. The readings are being updated and the trend is a deterioration in night sky quality, taking the Authority below the threshold. The advice from the IDA is that the Authority is unlikely to be successful in its bid and if it was successful it would soon lose the designation because of the vast amount of development taking place around the boundary of the Park. I am in contact with the North Bovey Group and waiting for them to complete the survey work.	Actual progress: The criteria for eligibility for Dark Sky Park status has changed and based on the data collected by the North Bovey Group Dartmoor dark sky quality is below the minimum threshold and Dartmoor is not eligible for a Dark Sky Park Award.	Actual progress: Dartmoor does not meet the criteria for a Dark Sky Park award. Protecting dark skies is enshrined within our new Local Plan policies.	R
15	Dartmoor Hill Farm Project Outcome sought: Support for farm businesses across the National Park to help then deliver a range of public goods as part of a sustainable business and promote effective collaboration.	DA	Milestone: Planning and re-prioritising events and training for autumn and winter. Incorporate new funding streams/projects into the future events plan - Common Cause, Farm Resilience Programme. Develop online presence. Maintain communications with farmers through regular newsletters, emails and social media.	Milestone: Hold Steering Group meeting with new members welcomed and Chair/VC elected. Assist farmers with Countryside Stewardship applications where required, and record advice and outcomes. Deliver training and events plan for adaptation as and when Covid restrictions allow, to encompass agreed outcomes as part of the over arching agreement with PCF. Develop events and training as part of Common Cause project, to start in October. Recruit farmers for PCF Farm Resilience Programme and hold initial event. Continue work with Postbridge Cluster Group, and plan targeted event(s) for Tavy Facilitation Fund area. Develop and promote Contributors scheme. Identify funding for business resilience work strand.	Milestone: Hold initial Common Cause events, to include establishment of walling club and development of Common Skills training scheme. Continue work with Postbridge Cluster Group, and plan targeted event(s) for Tavy Facilitation Fund area to incorporate as many FF members as possible. Continue with PCF Resilience Programme, and use surplus funding from previous apprenticeship scheme to provide mental health training for farmers. Continue to develop work on soils and grasslands group and hold workshops which provide expert advice and encourage farmer information/knowledge sharing. Consider other potential sources of funding and apply as appropriate.	
			Actual progress: DHFP responded to the Covid pandemic by adapting its work. A Dartmoor food and drink map was produced which lists local suppliers and helps promote small businesses on Dartmoor. Increased content was added to the website and social media, with webinars and projects updates available. The Steering Group recruited new members and increased from 16 to 18 members. The focus of DHFP has been on future events planning.	Actual progress: A steering group was held with new members on-line and re-election of chair and vice chair. Despite Covid-19 support was given to landowners applying for CS grants and some training was continued in small groups. Cluster activities were maintained with meetings and speaker engagement linked to development of proposals on the ground. Work commenced on the Common Cause programmes looking at delivery and promotion of the PCF Resilience Programme attracting 12 farms to date. Facilitation Fund impacted by covid but one event undertaken on the Tavy and then postponed. Contributor event held in September and membership being developed.	Actual progress: CC delayed until Q4 due to C19. Proposal being mapped across 10 farms through FF cluster group which outlines significant habitat and other public goods enhancements. Funding being sought to finance capital and revenue. Additional efforts to engage Tavy FF group failed due to lack of interest. Resilience Programme delayed by PCF until spring 21. Woodland, sheepdog training, mental health events held but extended programme remains a challenge due to C19	A
16	Love Moor Life Outcome sought: Changed behaviour of all visitors, locals and tourists, by improved understanding of Dartmoor and its special qualities leading to reduced number of incidents and bylaw offences.	JM	Milestone: Produce project plan for delivery of LML and Ranger Code. Update LML webpages with relevant links and messaging	Milestone: Future plan for LML to be completed jointly Recreation Strategy Development Officer (JM) and Communications Officer - Projects & Design (RM). Webpages update to be completed and webpages to be updated	Milestone: Agree and finalise direction of LML and Ranger code with working group. Agree on spending of Mole Valley funding	
			Actual progress: Plan for LMLM produced but not yet agreed. Webpage content update still required, camping pages has been updated as part of Covid response. Responsible access messaging for Covid became priority and has formed part of LML messaging	Actual progress: Agreed that a further meeting is required to identify direction of LML and Ranger Code. Not progressed due to other priorities. Meeting planned for November	Actual progress: Direction of LML and Ranger Code has been agreed and action plan produced with working group. Key actions include web content review and gateway signs	R
17	Pathways Project Outcome sought: Access routes and associated infrastructure that is in good condition, easy to use and helps support the Dartmoor economy; delivery supported by volunteers and fundraising.	AW	Milestone: Identify new pathways priority areas for improvement	Milestone: Priorities identified to link with possible Duchy funding or other sponsorship. Complete draft of PROW Asset Management Plan	Milestone: Improvement works completed	
			Actual progress: Routes from Ivybridge have been surveyed and improvement works to path networks identified and costed work programme. In process of obtaining quotes for contractors to undertake the work. Other Postbridge routes identified to link from Postbridge "Hub". Limited progress due to Covid-19.	Actual progress: Asset Management Plan drafted - due to go to LT in December. Ivy bridge hub works progressing again with works due to be completed in Q3.	Actual progress: Asset Management Plan completed and scoping delivery model on area basis (parish clusters or ranger sectors). Ivybridge pathways project access improvements delayed due to Covid, now underway, and aim to be completed by 31 March 2021.	A
18	Junior and Youth Rangers Outcome sought: An expanded programme that provides a range of young people from all backgrounds with an enjoyable experience and a better understanding of the National Park; nurturing the skills and passion and building a long term relationship between the young people, Dartmoor and the Authority. Future ambassadors.	OR	Milestone: Original target: Launch Junior & Youth Rangers 2020 following a recruitment campaign in Q4 of 2019-20 to attract new young people from a range of diverse backgrounds.	Milestone: Original target: Delivery of meaningful, authentic and immersive learning and conservation skills experiences. New target: explore opportunities for a 'compressed' programme - if social distancing allows.	Milestone: Original target: Delivery of meaningful, authentic and immersive learning and conservation skills experiences together with a concluding celebratory event. New target - consider value of share and celebration event if a compressed programme is feasible.	
			Actual progress: Launch and delivery in Q1 halted by Coronavirus lockdown and subsequent restrictions. Junior and Youth Rangers receive 12 podcasts over the most restrictive 6 week period to maintain contact - with Dartmoor and with the natural world.	Actual progress: Opportunities for a compressed programme in August were explored - but the social distancing and 'bubble' guidance meant that this was not feasible: bringing together 15-20 young people from different households or school bubbles would have been at best questionable and at worst irresponsible. Reputation risk as well as potential for local spread of C-19.	Actual progress: Current delivery suspended...however the success of the Generation Green GCRF bid as part of 'Access Unlimited' will provide additional staff and resource to be able to not only delivery but to grow and develop this programme in summer-autumn-winter of 2021 - specifically reaching out to communities with coastal deprivation indices, BAME and other under-represented groups.	R
19	Outreach and Engagement Strategy Outcome sought: A funded strategy delivering a significant increase in the range and number of people who visit or engage with the National Park and develop a long lasting connection with the place.	OR	Milestone: Report to LT - summarising progress in Q4 with staff / stakeholder away day.	Milestone: Draft Outreach & Engagement Strategy for LT.	Milestone: Agreed Outreach & Engagement Strategy to full Authority. Where possible funding bids starting to be worked up/submitted.	
			Actual progress: Options report produced for LT. Instruction for next steps provided.	Actual progress: LT receives draft in June 2020. Comments and revisions incorporated to produce a short form 'strategy' document together with supporting evidence document. For discussion by Members at Park Management Working Panel October 2020 and full Authority November 2020.	Actual progress: Outreach & Engagement Strategy discussed at Park Management Working Panel in October and formally adopted at November Authority. Use as a 'position statement of intent' has already proved useful background for the successful Clarion Housing Youth Social Action bid.	G
20	A healthy future for local produce Outcome sought: Agreed programme of activity to further develop and help promote local produce; reducing food miles and supply chains	DJ	Milestone: Develop Dartmoor Producers Directory of food outlets as part of Covid Response	Milestone: Build and review Directory (including through business survey). Identify opportunities with business for collaboration and opportunities for local food security/supply, and shop local campaigns.	Milestone: Identify opportunities for expansion (subject to success) of Producers Directory and consider development of online store or closer business links. Identify project funding if needed. Develop opportunities around local food with winter shop local campaign.	
			Actual progress: HFP delivered directory with DNPA support.	Actual progress: Directory complete. Opportunities for expansion and review identified through Business Survey and google analytics. Limited resources not progressed further in this quarter. Shop local campaign progressed (#WeAreDartmoor) with opportunities for alignment with directory.	Actual progress: PCF bid submitted and successful which will include project thread for directory/campaign around buy local. Additional resource identified through Community Engagement Officer.	G
21	Moor Otters 2 Outcome sought: A public Arts trail that raises income for National Park projects, supports local businesses, helps engage new audiences and raises the profile of the National Park.	SJ	Milestone: Launch of Trail with all Otter sculpture hosts and majority of sponsors secured. Publicity materials and campaigns launched. Retail stocked and priced.	Milestone: Restart project	Milestone: Clarified hosts that that will be a part of 2021. All hosts confirmed have paid.	
			Actual progress: The Moor Otters project has been postponed to 2021 to ensure maximum benefit as a recovery tool for Dartmoor businesses, leisure and tourism.	Actual progress: Project restarted, some host businesses lost but majority still on board with the project. Contingency plans and adaptations in development.	Actual progress: Three hosts remain to be found. Sponsorship looking highly unlikely to be increased. Project to be reviewed and updated due to further Covid restrictions and the feasibility reward v effort/risk. Next few weeks will prove critical in decision making process.	R

Action No.	Key Action	Lead Officer	Quarter 1 (April, May, June)	Quarter 2 (July, August, September)	Quarter 3 (October, November, December)	Quarter 4 (January, February, March)
22	Contribute to Government review and policy <i>Outcome sought:</i> Glover, CSR, Brexit A policy framework that supports National Parks and the work of the Authorities and provides for the future enhancement of the place and further improvements to the work of the authorities.	KB	Milestone: Agree DNPA position on recommendations in the Landscapes Review and input as required to NPE work on Landscapes Review. Input to CSR via NPE	Milestone: Conclude initial work on DNPA governance and input to Spending Review and Glover Review considerations	Milestone: TBD dependent on timing of Government's response to Landscapes Review and CSR	Milestone: TBD dependent on timing of Government's response to Landscapes Review and CSR
			Actual progress: DNPA position on Landscapes Review agreed (12 June 2020) and approval to establish informal task and Finish Group on governance. Inputted to NPE proposals for a National Landscapes Panel which were submitted to Ministers. Briefed MPs on our position regarding Landscapes Review. Chair of NPE has written to SoFS highlighting concern that the Government's response is focused on National Landscape Service proposal and other, potentially, more significant opportunities are being missed. G	Actual progress: Internal working group on governance has developed proposals for reform of DNPA's governance which have been submitted to Defra Minister for feedback. DNPA position on Glover proposals agreed and used as input to Defra and NPE work. Chair has written to Secretary of State outlining our 'ask' concerning Spending Review. We have also inputted to NPE work on Spending Review. Government response to Glover due by end of 2020. Spending Review announcement due November 2020. G	Actual progress: Formal Government response to Glover is delayed and we anticipate a Ministerial statement early 2021. Lord Gardiner has responded to the letter the Chair submitting outlining our proposals for governance reforms. The response indicates that officials have been asked to contact us to discuss our ideas; this has not yet happened. A	Actual progress: Full Government response is now expected Autumn 2021 with a Written Ministerial Statement anticipated in May 2021. We have had no contact from Defra officials as follow-up to Lord Gardiner's letter to the Chair. There is press speculation about a National Landscape Service that might effectively centralise or abolish National Park Authorities. Work on the Farming in Protected Landscapes Programme has yet to be formally approved for launch A
23	Moorscapes <i>Outcome sought:</i> A community grant scheme for projects that enhance the environment, respond to climate change and/or help a wider range of people understand or enjoy it.	ES	Milestone: Funding bid submitted in April	Milestone: Funding bid submitted in September. Pilot projects developed. Plymouth and Devon Racial Equality Council engaged. Develop JDs.	Milestone: Known re-opening date of grant scheme from NLHF. Develop activity plan once re-opening timeframe known.	Milestone: Prepare bid once new NHLF guidelines published
			Actual progress: Project development has resumed after the period of lockdown and contact has been re-established with organisations who expressed interest in being involved at the beginning of the year. Contact has been made with potential new partners including Devon in Sight, the Plymouth and Devon Racial Equality Council and British Red Cross (Asylum seekers and refugees) as well as CCSG fund recipients. These partnerships are in their infancy and will be developed over the coming months. R	Actual progress: Project development was underway until late September, when the NLHF announced a further delay to re-opening the Our Heritage grant programme - now scheduled for 2021 (possibly Spring). NLHF will contact ES in December 2020 to inform of committee decision regarding re-opening of grant programmes. In the meantime, engagement with partners has paused but project is well-placed to make opportunistic funding bid if the chance presents. New partners engaged include Devon in Sight and PDREC. JDs complete. Application drafted although key stats likely to be out-of-date by date of submission (ES). NHLF to re-open Spring. Project on hold. Bid to Green Recovery Challenge Fund progressed instead R	Actual Progress: NLHF announced grant scheme guidance due to be published in late February. Development work on Moorscapes paused until guidance and application dates are released. Lead Officer used spare capacity to work with DJ and develop and apply for funding from the Prince's Countryside Fund. This application was successful. (ES) R	Actual progress: meeting has taken place regarding a wider bid to NHLF and development work has started. R
24	Develop a green transport and behaviour change strategy <i>Outcome sought:</i> Carbon emissions from traffic in the National Park are reduced as visitors and local communities have options for, and choose, greener travel.	AW	Milestone:	Milestone: Initial scoping work on a green transport strategy	Milestone: Meeting with partners to scope	Milestone: Strategy agreed and produced
			Actual progress: No progress due to Covid. R	Actual progress: Scoping delayed due to Covid. Links to A38 corridor scoping work. First EV charger installed at Haytor VC A	Actual progress: Not progressed further. R	Actual progress: Not progressed further. R
25	Deliver the revised Dartmoor Recreation Strategy <i>Outcome sought:</i> Projected increase in visitor numbers are positively managed to help people enjoy the National Park whilst supporting nature recovery and providing positive benefit to local businesses and communities.	AW	Milestone: Recreation Strategy reviewed as part of management Plan work	Milestone: Responses to consultation that relate to recreation, access and visitor management considered and taken into account, revisions to Man Plan as necessary.	Milestone: Develop action plan for A38 corridor to share with community groups on agreed priorities. Review Bovey to Ashburton section.	Milestone: Identify funding and resources required to deliver action plan through 2021 against agreed priorities.
			Actual progress: A	Actual progress: Recreation Strategy sits within Better for People section of the new National Park Management Plan. Due to go to Authority December 2020. A38 corridor work identified as a priority area to progress and initial scoping work completed. G	Actual progress: Initial scoping work for A38 corridor completed and project ideas developed. Limited engagement with communities due to Covid. Sector rangers involved to seek access improvement ideas. G	Actual progress: Staff resource focused on visitor management for upcoming season, despite that work continues but development of Green Transport Plan will now take place in 2021/22 due to other COVID related priorities in 2020/21. Work on A38 corridor along with cycling development plan has been progressed and shared with LT. A
26	Deliver a new partnership project to deliver Management Plan priorities and apply for National Heritage Lottery Funding to deliver. <i>Outcome sought:</i> An external funding package to help deliver key priorities in the National Park Management Plan review including nature recovery, environmental enhancement, engaging and welcoming a wider range of people and supporting sustainable use of the National Park.	AK	Milestone:	Milestone: Awaiting revised guidance from NHLF which closed to new applications due to Covid-19	Milestone: Submit application to GRFCF	Milestone: Develop vision for new bid with partners building on ambitions in NPMP
			Actual progress: A	Actual progress: R	Actual progress: Application submitted but not successful. Starting vision work for a larger more integrated bid. R	Actual progress: meeting has taken place regarding a wider bid to NHLF and development work has started. Have been advised to submit our GRFCF bid to the 2021 scheme. First round submission approved. Submitted a new bid to the Natural Environment Investment Readiness Fund in partnership with farmers and Palladium. Focus on blended finance for nature based projects A
27	Developing a strong evidence base <i>Outcome sought:</i> Strong partnerships with local universities to develop, deliver and share research and/or expert knowledge to support decision making	AK	Milestone: Progress meeting with South West Economic and Environment - Woodlands to moorland Quantitative habitat Mapping. Ground truthing.	Milestone: Progress meeting with South West Economic and Environment - Woodlands to moorland Quantitative habitat Mapping. Ground truthing. Contact local universities re study into Visitor Motivations	Milestone: Progress meeting re SWEEP habitat mapping. Brief for Motivations Study completed and tender released subject to funding through GRFCF	Milestone: Habitat Mapping completed. Consider new project for Erosion monitoring. Consider alternate funding for Motivations Study.
			Actual progress: Virtual meeting took place. Ground truthing may be delayed due to Covid-19 A	Actual progress: SWEEP Some ground truthing taken place and programme progressing but behind schedule. Consultant advising on how to progress brief for Motivations Study A	Actual progress: Work on SWEEP is continuing although slightly delayed. Motivations brief is completed subject to final discussion but funding for implementation is not available as we were not successful with GRFCF application. New project looking at monitoring erosion is being scoped A	Actual progress: Workshops on habitat mapping taking place in April to pass over the project and train staff if its use. Discussion with Exeter University re erosion monitoring and motivations study taken place and will be followed up in 2021/22 A

Priorities:

Adapting to and mitigating against climate change - particularly peatland restoration;
 Conservation and enhancement of the natural and historic environment;
 Work to support sustainable farming systems;
 Managing future visitors, to provide a quality experience and protect the National Park;
 Engaging with wider audiences (visitors and local residents), particularly young people;
 Work towards ensuring Dartmoor has a thriving local economy;
 Improve support to and engagement with local communities;
 Be an excellent organisation and, particularly, working to a carbon neutral Authority, seeking external funding and promoting the work we do.



NPA/AG/21/008

Dartmoor National Park Authority Audit and Governance Committee

28 May 2021

Performance Indicators 2020/21

Report of the Head of Organisational Development

Recommendations: **That Members:**

- (i) **analyse performance for 2020/21 and consider any action which may be taken to maintain and/or improve good performance or to address under performance**
- (ii) **note the proposed performance indicator targets for 2021/22**

1 Purpose of the Report

- 1.1 This report informs Members of performance against the Authority's agreed performance indicator targets for 2020/21 and provides an opportunity to discuss, query and challenge performance against each indicator.
- 1.2 Our performance in 2020/21 and the proposed targets for 2021/22 are provided in Appendix 1.

2 Performance Indicators

- 2.1 The current performance indicator framework comprises a set of 37 indicators. The Authority's current set of performance indicators include 'state of the park' indicators that we have little direct influence over as well as more specific indicators about the Authority's performance. Some of these indicators are agreed locally and others are agreed nationally (i.e. required by Central Government or agreed with other National Park Authorities).
- 2.2 We are currently reviewing the governance arrangement for the National Park Management Plan (NPMP) and this will include the reporting arrangements for 'State of the Park' indicators. These indicators are related to the Ambitions in the Management Plan and many are outcome based. We will report them separately to the Authority.
- 2.3 Performance indicators that relate to how our services are performing (a sub-set of all performance indicators) are monitored and reported to the Audit & Governance Committee during the year.

3 Performance for 2020/21

- 3.1 Attached at Appendix 1 is the list of performance indicators including a description of how we measure our achievement. Performance for this year is shown as well as the previous two years (2018/19 & 2019/20) for comparison purposes.
- 3.2 For 2020/21 where a target is met or exceeded, this is highlighted green. If a target has not been met, then this is highlighted red. Those indicators with no highlight have explanatory text or did not have a target set (i.e. pilot year).
- 3.3 The proposed targets for 2021/22 are also included in the final column.

4 Observations

- 4.1 The coronavirus pandemic has had a direct impact on key areas of our work, including volunteering, outreach events and our Visitor Centres which is reflected in the performance data. The Authority's capacity to generate income has been significantly affected, demonstrated by the reduction in the figures for Donate for Dartmoor (P14).
- 4.2. Significantly reduced sickness absence levels (S12) remain an unexpected trend during a pandemic. Supporting the health and wellbeing of the Authority's employees has been a particular focus throughout the past 12 months and we will sustain that focus as staff return to our offices and work more flexibly in the future.
- 4.3 Member attendance at Authority meetings (S14) exceeded the target of 85% throughout the year following the successful switch to remote meetings. In light of the recent decision not to allow remote meetings to continue at this time, we are working to ensure that Covid-secure physical meetings of the Authority and its committees can take place safely and effectively.
- 4.4 Improved performance data for Development Management in Q3 (sustained in Q4) is indicative of a positive direction of travel with the percentage of applications being determined within 8 weeks (P1c) exceeding the 85% target for the second half of 2020/21. Recent appointments to Planning Officer and Enforcement Officer positions and a further permanent part-time Planning Officer currently being recruited will bolster capacity within our planning team.
- 4.5 Communications has consistently throughout the year secured positive publicity and sentiment in media coverage as part of the national emergency pandemic response, maintaining reactive and proactive media communications despite the ongoing and evolving situation. This has included:
- Front page coverage in the Western Morning News on a number of occasions and ongoing TV and radio broadcast opportunities.
 - Positive coverage and sentiment for action taken at Bellever/Riddon Ridge including national coverage in broadsheets and television – this led to a small spike on donations through Donate for Dartmoor.
 - Positive feedback from social media on the Bellever recovery video, and a feature in The Guardian.

- Secured positive coverage (news and op-ed pieces) for sensitive issues such as peatland work, major planning applications and the launch of our visitor behaviour campaign 'Leave no Trace, Give Nature Space' for the coming summer season.

- 4.6 Digitally we delivered the #WeAreDartmoor business recovery campaign, launched at end of July. There were many positive comments and businesses posting their own content using the hashtag. We also successfully delivered online events, festivals and activities through the year to engage with new audiences during the lockdown.
- 4.7 We have seen several large spikes in visitors to the website, usually to the coronavirus page when restrictions changed, but we also saw the camping pages overtake the planning pages (our usual top pages) with the most views on numerous occasions. Further spikes also followed the Connections Festival and the camping ban at Bellever.
- 4.8 As a result of our significant digital engagement 84% of visitors to the website in 2020/21 were new. This is reflected in the performance indicators where we have exceeded our unique views target of 350,000 in the year by reaching 537,629! We have also achieved 67,337 followers on social media against a target of 60,000.
- 4.9 As a result of the extended lockdown periods the total number of litter bags collected by staff and volunteers (E4) is lower than in previous years, however Members will note that we saw a noticeable increase in the number of litter bags collected in quarter two as lockdown measures were eased. Regrettably, we anticipate the volume of litter left on Dartmoor will increase in 2021/22.
- 4.10 The number of visitors to our Visitor Centres (E1) are significantly down due to their closure due to the pandemic and the Postbridge rebuild. Princetown and Haytor Centres were closed for over 5 months and Postbridge for over 6 months of the year.
- 4.11 In summer 2020 we ran a visitor survey to gather information on visitors to the National Park as lockdown restrictions were eased (see NPA/21/012). This survey is being repeated this year.

5 Equality and Sustainability Impact

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

6 Financial Implications

- 6.1 There are no financial implications arising directly from this report.

7 Conclusion

- 7.1 'Team Dartmoor' – staff, Members, and volunteers – have shown dedication, flexibility, and adaptability to meet the challenge of working differently and in doing so remaining positive and looking after each other.
- 7.2 Members will note from this report the impact that the coronavirus pandemic has had on the work of the Authority and recognise how the Authority has responded throughout the year.

NEIL WHITE

Attachments: Appendix 1 - Performance Indicators 2020/21 and targets 2021/22

20210528 NW Performance Indicators 2020/21 and targets 2021/22

Ref No.	How will we measure our achievement		Outturn 2018/19	Outturn 2019/20	Target	Outturn 2020/21	TARGET 2021/22
					2020/21		
SUSTAIN - Conservation of the Natural and Historic Environment							
S3	Number of scheduled monuments 'at high or medium risk' conserved during the last 3 years		18	20	17		17
S4	% length of water courses with:	a) 'high' or 'good' ecological status	34%	34%	Data supplied by Environment Agency		Data supplied by Environment Agency
		b) 'moderate' ecological status	56%	56%	Data supplied by Environment Agency		Data supplied by Environment Agency
S7	Erosion sites	a) Number of known erosion sites	220	295	220		220
		b) % of known erosion sites stable or improving	68%	surveys not undertaken therefore no data available	75%		75%
S10	% of income derived from sources other than National Park Grant		29%	25.87%	30%	19.33%	30%
S11	% change in CO ₂ e from DNPA operations ** (NB: Higher Uppacott was excluded in previous years)		Buildings: 130,974kg -5.6% Transport: 97,839kg -4.1%	Buildings: 132,685kg +1.3% Transport: 93,457kg -4.4%	Buildings: 0% Transport: 0%	Buildings: 100,843kg -24% Transport: 58,900kg -36.98%	Buildings: 0% Transport: 0%
			Overall: 228,813kg -4.66%	Overall: 226,142kg -1.16%	Overall:0%	Overall: 159,743kg -29.36%	Overall:0%
S12	Number of working days lost due to sickness per Full Time Equivalent (FTE)	a) including long term absence	12.17	7.16	7	1.67	5
		b) excluding long term absence	3.52	3.94	3.5	1.04	2

Ref No.	How will we measure our achievement	Outturn 2018/19	Outturn 2019/20	Target	Outturn 2020/21	TARGET 2021/22	
				2020/21			
S13	% of enforcement cases resolved without the need for formal action	96%	92.70%	90%	95.20%	90%	
S14	% of Membership attending Authority meetings	Authority: 83% Development Mgt: 83% Audit & Gov'nce: 63% Overall attendance: 82%	Authority: 88% Development Mgt: 88% Audit & Gov'nce: 73% Overall attendance: 87%	85%	Authority: 90% Development Mgt: 89% Audit & Gov'nce: 74% Overall attendance: 89%	85%	
S15	% of invoices paid on time	100%	100%	100%	100%	100%	
S16	% of planning applicants satisfied with quality of the service received	Ongoing survey of service users - analysis to follow		Ongoing survey of service users - analysis to follow	To end of March 2021: 73 responses - 55% rated experience of dealing with planning team as Very Good (further 11% Good)	percentage of service users that rated the experience of dealing with planning as Good: 70%	
S17	% of appeals allowed against DNPA decision to refuse consent (low figure is positive)	37%	27.27%	33%	23.50%	33%	
ENJOY - Promote a positive experience of Dartmoor National Park for Residents and Visitors							
E1	Number of visitors to Visitor Centres at:	a) Haytor	42,603	43,216	52,000	10,300	52,000
		b) Postbridge	53,527	37,286	58,000	7192	58,000
		c) Princetown	74,749	70,551	80,000	11,541	80,000
		TOTAL:	170,879	151,053	190,000	29,033	190,000
E2	% of total length of footpaths and other rights of way easy to use by members of the public (even though they may not follow the exact definitive line)	88%	Reported annually combining May and November results from random survey	90%		90%	
E3	Number of visitors to the National Park	2.5m (reported June 2019)	2.6m (reported Nov 2020)	2.5m		2.5m	

Ref No.	How will we measure our achievement		Outturn 2018/19	Outturn 2019/20	Target	Outturn 2020/21	TARGET 2021/22
					2020/21		
E4	Number of litter bags collected by DNPA staff or volunteers		650	307	no target set	232	no target set
E6	Residents' satisfaction survey		Not undertaken in 2018/19	Reported when undertaken - date of next survey not yet confirmed	Not undertaken in 2019/20	Reported when undertaken - date of next survey not yet confirmed	no target set
E7	Visitor Satisfaction	(a) survey	No survey 2018; now biennial		To be confirmed		To be confirmed
		(b) Trip Advisor (stars achieved)	4.7 stars average	4.6	4.6	4.3	4.6
E9	Number of volunteer days attended by under-represented groups and % of total days (excluding older people)			304.5 (21.4%)	400		400
E10	Number of large scale organised events notified to the Authority and subsequently held on Dartmoor National Park (NB figures for large on road cycle "sportives" that we are not consulted on, are shown in brackets) [to be revised - see below]		54	63	no target - record of trends	0	no target - record of trends
	number of people participating		12,775	15,500	reduce number of very large events	0	reduce number of very large events
E11*	Public engagement events		108 events	75 (3212 people)	135 events	28 events (24,395 people)	135 events

Ref No.	How will we measure our achievement	Outturn 2018/19	Outturn 2019/20	Target	Outturn 2020/21	TARGET 2021/22	
				2020/21			
PROSPER - Work towards ensuring Dartmoor has a thriving economy							
P1		a) major applications determined within 13 weeks *If over 13 weeks Nos of PPAs or Exts	0%	Nil	50%	50.00%	50%
		b) minor applications determined within 8 weeks	53.30%	67.20%	65%	53.20%	65%
		c) other applications determined within 8 weeks	81%	72.70%	85%	76.20%	85%
P2	% of planning applications dealt with in a timely manner:	a) % of all planning applications determined which have been approved	87%	86.90%	no target - success is positive decisions for Dartmoor	85.80%	no target - success is positive decisions for Dartmoor
		b) % of pre-applications for minor and householder applications which have been dealt with within 28 days	72%	62.20%	90%	69.56%	reduced to 80%
		c) % of pre-applications for major applications which have been dealt with within 42 days	0%	66.90%	70%	100%	70%
P3	Volunteer Days	a) Total number of volunteer days organised or supported by the NPA		1486	9000 (including volunteer conservation groups grant aided by DNPA)	1520.25	9000 (including volunteer conservation groups grant aided by DNPA)
			£75/volunteer day				
		b) Value (expressed in £) of volunteer days	£672,000	£111,450	£675,000	£152,325	£675,000

Ref No.	How will we measure our achievement		Outturn 2018/19	Outturn 2019/20	Target	Outturn 2020/21	TARGET 2021/22
					2020/21		
P5	Number of affordable housing units approved		2 A further 19 units approved subject to S106s which has not yet been signed (15 at M'hampstead in outline, 4 at South Zeal).	7 (82 affordable units approved subject to S.106 Agreements)	25	78	25
P9	Number of:	a) Followers on Social Media	38,100	47,216	60,000	67,337	60,000
		b) Subscribers to e-communications (running total)	1,490	1,939	2,500	3,047	2,500
		c) % opened	34%		45%	44% [av]	45%
P10	Number of unique visitors to website & page views		337,120 / 1,607,246	359,252 / 1,522,993	350,000 / 2,000,000	537,629 / 1,800,336	350,000 / 2,000,000
P11	Parish Meetings	% of Parish meetings attended at least once in the year	78%	87%	80%		80%
		a) Number of Parish meetings attended by Rangers / Officers	43	36	53	8	53
		b) Number of Parish meetings attended by Members	47	79	30	41	30
P12	DNPA attendance at Local shows	a) Number of shows attended	17	16	18	0	18
		b) Number of contacts made	2,200	2427	2,500	0	2,500
P13	Number of parishes engaged in preparing a community led plan during the year with advice /assistance from DNPA		10	10	To be confirmed	No longer reported on - only reactive support now provided and via links with Districts.	To be confirmed
P14	Donate for Dartmoor:		£22,084	£26,734	Overall target: £30,000	£5,006	Overall target: £30,000



NPA/AG/21/009

Dartmoor National Park Authority Audit and Governance Committee

28 May 2021

Strategic Risk Register 2021/22

Report of the Head of Organisational Development

Recommendation: **That Members approve the Strategic Risk Register for 2021/22 attached at Appendix 1**

1 Background

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

2 Monitoring and Reporting Framework

- 2.1 As part of the risk management strategy it is important that Members review the strategic risks for the Authority to raise issues for further consideration and highlight possible areas of risk for addition or deletion.
- 2.2 Appendix 1 contains the Strategic Risk Register for 2021/22 for comment and approval. The risk management process requires us to:
 - identify, assess and record Strategic Risks (by staff, managers, Leadership Team and Members)
 - determine the consequences of not taking any action to manage / mitigate those risks
 - record control measures that are in place to manage the risk and provide a current "Risk Rating"
 - identify additional control measures that can be implemented, along with any resources that might be required
 - re-evaluate and re-score the risk to demonstrate the anticipated "Planned Residual Risk Rating" (i.e. if the additional control measures are implemented).

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

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

2.4 Leadership Team monitors and reviews the Strategic Risk Register on a quarterly basis to ensure we are clear about potential risks and how we might mitigate these. The Register has been updated considering changing circumstances, in particular the impact of the coronavirus pandemic and the potential proposal for a centralised National Landscape Service.

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

Risk Ref	Risk Description	Planned Residual Risk
PERFORMANCE		
P1	Ineffective internal communication	8
P2	Inadequate external communication/community engagement	6
P3	Inadequate Info Management/Business Continuity Planning.	4
P4	Inadequate focus on Performance Management	6
P5	Lack of support to deliver on the actions in the NPMP	6
P6	Failure to determine major planning applications < 13 weeks	4
STRATEGY		
S1	Failure to implement culture of risk assessment/management	6
S2	Emergencies affecting DNPA land/buildings or activity	4
S3	Managing officer workload	15
S4	Workforce planning and resilience	20
FINANCE		
F1	Potential for further reductions in National Park Grant	16
F2	Inadequate financial management	4
F3	Appeals, Public Enquiries and enforcement action	6
F4	Moor Otters	12
GOVERNANCE		
G1	Fraud & Corruption	2
G2	Inadequate procurement practice	6
G3	Inadequate management of partnerships and projects	8
G4	Inadequate decision-making process and documentation	6
G5	Failure to implement new or changes to legislation or policy	6

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

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

3 Equality and Sustainability Impact

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

4 Financial Implications

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

5 Recommendation

- 5.1 Members are invited to discuss and approve the register, subject to any amendments Members may wish to make.
- 5.2 Members may want to consider whether the Government's response to the Landscape Review and in particular, the potential creation of a new National Landscapes Service should be considered as a specific risk and thus included on the Strategic Risk Register. If the NLS is a central organisation that effectively merges the 10 National Park Authorities into one then it is a significant risk to the Authority and, arguably, to Dartmoor National Park. If it is a small powerful advocate or champion for National Parks and AONBs it could be a positive reform.

NEIL WHITE

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: PERFORMANCE

Appendix 1 to Report No. NPA/AG/009

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
P1	Ineffective internal communication				
	<p>Consequence if no action</p> <p>Lack of understanding of objectives, targets, priorities, issues, and challenges Dis-engaged staff create a poor impression of DNPA when in-contact with the public and our stakeholders</p>	<p>Leadership Team meets every Monday morning for a quick communication catch up. Messages are then disseminated as appropriate. Key messages are communicated by email to all staff.</p> <p>Monday Message is a regular communication tool from Chief Executive to all staff and Members.</p> <p>“Golden thread” linking Management Plan and Business Plan with individual appraisals & 1:1s.</p> <p>Annual <i>Team Dartmoor Day</i> (cancelled in 2020; postponed in 2021) and individual <i>Team Dartmoor</i> days. Regular team meetings</p> <p>‘Time Well Spent’ middle managers meeting</p> <p>Intranet & website</p> <p>Regular briefings to Members and two officer/Member working panels.</p> <p>During Covid-19 pandemic managers held regular virtual meetings with teams and individual members of staff to monitor performance and well-being. Video conferencing facilities (Lifesize/Teams) essential tools for internal comms supported by investment in new laptops and mobile phones. We also introduced regular informal briefings for Members via video conference and these were well attended and received.</p>	3	4	12
Additional control measures planned					
<p>Organisational Development Strategy “Developing Team Dartmoor” has a specific focus on improving internal communication and employee engagement. Staff survey undertaken every two years (last completed in 2019) with focus on employee engagement. Regular meetings between LT & Service Heads/Team Managers to share strategic direction, key developments, political and financial context (during lockdown LT and managers met regularly to establish new working arrangements and ensure effective communication was maintained. Effective staff induction process in place. Communication methods constantly reviewed and mixture of written and face to face utilised. Additional training planned for MS Teams to ensure staff are getting the most from new communication channels. Staff survey to inform future working arrangements (April 2021)</p>					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Resources required: Staff & Member time is needed to participate fully. Funding for MS Teams training.			
Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	2	4	8
Outcome Ensure staff can contribute and feel valued Staff and members are ambassadors for the organisation Promote full understanding and ownership of the Authority's work, priorities, and change agenda Develop a better understanding of the Authority and its work			

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: PERFORMANCE

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
P2	Inadequate external communication and community engagement				
	<p>Consequence if no action Damage to reputation. Poor support from community, business & stakeholders Lack of understanding of the value of DNPA and the work it does Confusion with other organisations Projects not supported as no 'buy-in' from stakeholders</p>	Communications strategy implemented through developing a forward plan. Supporting communication tools include: Media briefings & releases Authority publications Authority Website Variety of forums Social media, films, and targeted e-newsletters Surveys Outreach and Engagement strategy developed with several projects and initiatives highlighted to target engaging with communities and key underrepresented groups	3	3	9
Additional control measures planned					
<p>Communications & Community engagement are priorities for the Authority. Refreshing the communications strategy to develop a forward plan and manage reputational issues, alongside embedded outreach and community engagement are key to reaching our target audiences. At a national level, a UK Comms team develop the national park brand, highlight, and share the positive work the national parks do.</p> <p>Residents' survey undertaken in 2013 and 2017. Financial pressures mean we no longer budget for the residents survey.</p> <p>Online planning satisfaction survey with a link provided to all users of the planning service (from pre-application to formal planning applications).</p> <p>Increased presence at Parish meetings and local special interest groups – need to consider process for briefing in advance of the meetings and how we feedback after the meetings. Continue with supplying content in parish/community magazines/newsletters and quarterly newsletter Moor Life to improve awareness and understanding of our work.</p> <p>Authority meetings held virtually throughout Covid-19 pandemic, with public participation and Livestreaming to ensure continued public access to meetings. Resumption of face to face meetings from May 2021.</p> <p>COVID-19 has had an impact on external communications – it has reinforced the importance of effective communication and, at the same time, made it harder to engage through face to face meetings. We have sought to convey clear and concise messages and briefings throughout the pandemic – to visitors, local communities, and partners. We have organized informal video conferences with community representatives and separate ones with business representatives to inform our response and pick up on key issues. We have run three business surveys and redeployed staff to undertake a visitor survey – the results from these have helped inform our work programmes and</p>					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

external communication. The Authority has been praised for the way it kept communities informed and how the visitor management messages were coordinated and shared with landowners such as NT/SWLT and Dartmoor Commons Owners.			
Resources required: Staff time will be needed to communicate and engage with residents and prepare materials. The extra capacity and new focus for Community Engagement has been useful and well received			
Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	2	3	6
Outcome A greater understanding of what DNPA does in relation to Dartmoor the place, so people value and support the work we do A good reputation as an organisation that listens and understands Excellent relationships with our communities and stakeholders Promoting understanding and enjoyment of Dartmoor's special qualities Ensure staff can contribute and feel valued			

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: PERFORMANCE

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
P3	Inadequate Information Management and Information Technology System failure. Inadequate Business Continuity Planning.				
	<p>Consequence if no action</p> <p>Non compliance with legislation. Inability to provide core services. Loss of reputation. Impact on service delivery. Breakdown of communication. Delays/failure to update records.</p>	<p>ICT systems and data backed up daily and copies stored off-site. Document Management System implemented for electronic storage of paper records. Disaster Recovery Plan in place, and critical elements tested Alternate venues/home working available in the event of loss of office accommodation Virtualised servers and desktops speed up recovery times Security patches and upgrades regularly applied to the firewall and virtual servers External penetration testing of security systems carried out annually to ensure system integrity</p>	2	2	4
Additional control measures planned					
<p>We are currently implementing a daily online backup of our systems at Parke to a datastore at our Princetown site, to improve disaster recovery and reduce our reliance on backup tapes. This work should be complete by end of 2021. Additional firewall appliance planned for installation in 2021/22 to act as a hot spare, introducing redundancy to minimise the impact of hardware failure which would otherwise result in loss of connectivity and in particular, loss of the ability for home/remote working.</p>					
Resources required					
<p>Staff Time Funds for new ICT hardware and software</p>					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	2	2	4
Outcome Continuous business efficiency in the event of systems failure or major emergency affecting operational buildings			

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: PERFORMANCE

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
P4	Inadequate focus on Performance Management (including customer service)				
	<p>Consequence if no action</p> <p>Individual and organisational performance not monitored. Low achieving Authority Unclear targets and objectives. Resources not targeted</p> <p>Reputational risk for the Authority.</p> <p>More complaints.</p>	<p>Business Plan & Annual Review Organisational Development Strategy Service dashboards Audit & Governance Committee with clear remit to monitor and challenge performance. Suite of PIs that are focused on delivering against the Business Plan Parke House Project Management and staff trained maintaining focus on effective project management Robust and highly visible process for monitoring of key actions in the Business Plan. Detailed and thorough performance reporting and analysis by Leadership Team and Audit & Governance. Performance Improvement Policy Customer Service Standards Lessons learnt from complaints</p>	3	3	9
Additional control measures planned					
Terms of reference for Audit and Governance Committee reviewed and updated (2018). Assurance & Governance training provided to members (Dec 2017) to help with their role to challenge, scrutinise and gain assurance, especially in areas such as audit, finance, performance, and governance. Complaints Procedure to be reviewed/updated by March 2021.					
Resources required: Staff time					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	3	6
Outcome					
Good performing organisation, with evidence of continuous improvement					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: PERFORMANCE

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
P5	Lack of support and resources from partners/stakeholders to deliver on the actions in the Management Plan				
	<p>Consequence if no action</p> <p>Management Plan actions not undertaken</p> <p>Ambitions not delivered</p>	Extensive engagement with partners and stakeholders in development of the current NPMP. Revised NPMP has been approved by the Authority and will be published first quarter of 2021/22. Resources to deliver are going to be a challenge given uncertainty over public spending and the impact of COVID on charitable partners. The new ELMS will be a crucial deliver mechanism and the details of this are still unclear. We are working closely with partners and this will be crucial going forward, the bid to the Green Recovery Challenge Fund and Princes Countryside Fund.	3	3	9
Additional control measures planned					
Strategic Planning & Projects Officer appointed to project manage this work and contract extended to July 2021. Reviewing governance arrangements for the NPMP					
Resources required: Staff time					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	3	6
Outcome					
Clear agreed vision for the National Park Actions to achieve the Vision shared and owned by delivery partners Clear process for monitoring delivery and assessing progress towards the Vision					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: PERFORMANCE

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
P6	Failure to determine major planning applications within the set Government target of 13 weeks				
	<p>Consequence if no action</p> <p>Authorities who 'poorly' perform over a 2-year period may be subject to special measures. The risk is therefore that the Authority could lose its ability to deal with applications resulting in a loss of income and reputation</p>	<p>Planning Performance Agreements (PPA) are in place which are a 'contract' between the planning authority and the developer in how their application will be dealt with including timescales.</p> <p>All such applications which are subject to a PPA do not have to be identified under the government speed targets and can be reported separately.</p> <p>Ongoing monitoring of the effectiveness of this control mechanism.</p> <p>Planners need to be realistic about time scale on framework, particularly if legal work is required.</p> <p>COVID-19 related restrictions have added complexity for site visits and engagement with applications (actual and potential). We have invested in tablets for Planning Officers to reduce reliance on paper plans and improve our effectiveness. The planned investment in a new planning IT system should also assist.</p>	1	4	4
Additional control measures planned					
Structure established for Planning Service to provide effective leadership and management. Appointed to posts in Development Management and Enforcement to maintain capacity at officer level. Service level agreement for provision of legal services in place.					
Resources required: Staff time					
Planned Residual Risk			Probability (5=high,	Severity (5=high,	Planned Residual

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

	1=low)	1=low)	Risk Rating
	1	4	4
<p>Outcome Major applications are dealt with in a timely way The performance agreement will allow time to be taken to achieve a quality outcome</p>			

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: STRATEGY

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
S1	Failure to implement a robust culture of risk assessment and risk management.				
	<p>Consequence if no action</p> <p>Disruption to service delivery. Waste of financial resources as number and cost of losses escalate. Increasing cost or unavailability of insurance cover. Critical reports by external audit. Increase likelihood of major loss/incident. Loss of reputation.</p>	<p>Risk Management Strategy</p> <p>Risks monitored by A&G and Leadership Team.</p> <p>Corporate Risk Management Steering Group (Leadership Team). Operational Risk Management via work programmes/projects. Internal and External Auditors base their work / review programmes on a Risk Based approach</p> <p>Annual Governance Statement following review of all governance arrangements.</p> <p>Health, Safety & Wellbeing Committee</p> <p>SLA with TDC to provide operational and strategic H&S support and compliance. Risk assessment training provided regularly to relevant officers and further training available. H&S briefing provided at induction</p>	2	3	6
Additional control measures planned					
<p>Reviewed health and safety management in 2019/20; revised SLA in place with TDC for 2021/22</p> <p>All members of LT have completed IOSH 'Leading Safely' course: Head of Organisational Development (June 2017); Head of Business Support (2018); Chief Exec, Director of Conservation & Communities, Head of Comms & Fundraising (April 2019)</p> <p>Increased focus on strategic management of occupational health and safety.</p> <p>Health & Safety training provided (April 2018). Risk Assessment training delivered to managers and staff (35) - Nov 2018; H&S training plans being developed, review/rationalisation of current risk assessments ongoing.</p> <p>Organisational and site-specific risk assessments in relation to Covid-19, including detailed zoning plans of offices showing maximum occupancy levels, created, and reviewed regularly. Changes to risk assessments are being informed by Government guidance and feedback from staff and Managers.</p>					
Resources required: None					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	3	6

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Outcome

Risk based approach embedded in culture of the organisation.

All risks effectively managed.

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: STRATEGY

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
S2	Emergencies affecting land or buildings owned or leased by DNPA or operational activity				
	<p>Consequence if no action</p> <p>Incidents such as flooding, storms, fire, which could disrupt the business of the Authority. Possible restrictions on access imposed because of outbreaks of disease. Denial of access to key premises resulting in major disruption to service delivery. Financial – increased cost of provision of alternative working locations.</p>	<p>Emergency Planning. Close working relationship with police and other emergency services Staff awareness training (induction training). ICT Disaster Recovery plan, H&S, Lightning Protection, Fire Regulations (including regular testing of fire systems), etc. Alternate venues/home working available in the event of loss of office accommodation. Robust maintenance programme and risk assessments for operational property</p>	1	4	4
Additional control measures planned					
This is a risk which it is difficult to control, but is considered relatively low risk					
Offices and Visitor Centres initially closed during Covid-19 lockdown but regular security and building compliance checks carried out but Works Team throughout. Occupancy levels in premises controlled through risk assessment and zoning plans to reduce risks to staff from Coronavirus. Supported staff to work effectively at home; provision of IT systems and equipment.					
Resources required:					
Funding for Personal Protective Equipment, including perspex screens, hand sanitiser, face masks and visors, paper towels, anti-bacterial wipes etc., from Health & Safety budget.					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			1	4	4
Outcome					
Business continuity in the event of an emergency affecting business premises Effective and appropriate use of DNPA's resources in other emergencies affecting the National Park					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: STRATEGY

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
S3	Managing officer workload. Our challenge will always be to ensure we set realistic work programmes but also improve organisational 'productivity'				
	<p>Consequence if no action</p> <p>Failure to deliver corporate objectives. High stress levels and staff absence. Targets/improvement not achieved Staff unclear of roles & responsibilities in new structure</p>	<p>Officers (particularly middle managers) fully involved in developing the Authority's Business Plan and thus shaping work programmes HR Policies; Business Plan, Appraisal process – identifying clear priorities and work programmes for individuals, teams, and the Authority as a whole – through manager and staff engagement. Implementation of the OD Strategy. Good internal communications/staff survey /feedback channels/liaison with representatives. Support to managers and focus on developing management skills. Proactive attendance management; provision of Employee Assistance Programme; OH service. Quarterly review at LT identifying pressure points and where additional support may be required. Provision of Project Fund within the budget to enable in-year bids for additional resource.</p>	3.	5	15
Additional control measures planned					
Face to face (Covid-Secure) appraisals (Feb/Mar 2021) encouraged with a focus on employee wellbeing and working effectively. Work programmes revised due to Covid-19. Staff survey to inform future working arrangements (April 2021)					
Resources required: Staff time and resources to deliver an effective programme.					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			3	5	15
Outcome					
Well informed, motivated workforce Effective leadership Appropriately supported and trained staff					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: STRATEGY

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
S4	Workforce planning/resilience: limited capacity to cover for absences of key posts. Difficulty to recruit to certain posts. The risk derives primarily from the lack of core funding and the inherent problem of retaining staff on fixed term contracts				
	<p>Consequence if no action</p> <p>Reduced capacity/productivity Service pressures could lead to 'bad' decisions and high stress levels Poor performance Increase in complaints Contracts and obligations not fulfilled</p>	<p>Active staff management and support through a mixture of:</p> <ul style="list-style-type: none"> • Project Fund enabling flexibility to buy-in support as required • Staff support e.g. Occupational Health, EAP; counselling etc. • Increased joint working with other Local Authorities and partners • Some SLAs in place (Finance, ICT, Payroll, H&S, Legal) • LT regularly review workforce planning and impact of staff absence • LT strategic meetings consider future work programmes / direction of travel • Effective performance and absence management policies and practices 	5	5	25
Additional control measures planned					
This will remain an area of high risk given the size and scope of our organisation and operations. Senior officers, service managers, project officers and specialist staff are fundamental to our performance and success as an Authority, therefore any significant absences can have a real impact on delivery.					
Resources required: Staff time and resources to deliver an effective programme. May need external support					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			4	5	20

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Outcome

Well informed, motivated workforce

Effective leadership

Appropriately supported and trained staff

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: FINANCE

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
F1	Potential for reductions in National Park Grant (NPG) and / or changes in Defra's requirements (clause 23 of the National Parks Financial Grant Agreement)				
	<p>Consequence if no action</p> <p>Insufficient funds to meet statutory requirements and delivery of National Park Purposes. Failure to meet Performance Targets A new National Parks Financial Grant Agreement has been put in place by Defra for all NPAs; the addition of a new clause allowing Defra to alter its requirements (of NPAs) may risk the Authority's ability to exercise complete independence and fulfil its business plan objectives</p>	<p>Authority has set a balanced budget for 2020/21 receiving a one-year flat cash settlement only. The 2020 comprehensive spending review (CSR) was postponed due to Covid. All NPAs will engage with the CSR in 2021 Assurance has been obtained from Defra that Clause 23 of the National Park Funding Agreement would only be exercised in exceptional circumstances; that existing commitments (of NPAs) would be honored and that advance discussions would take place, before implementation Workforce and resource planning is an on-going process to match revenue and resources to deliver outcomes Developing new strategies and ideas to generate other income streams, to reduce reliance on NPG Robust level of Reserve Balances maintained. Strong budget management and procurement performance and evidence of using resources efficiently and effectively</p>	4	5	20
Additional control measures planned					
We continue to seek ways to diversify our income streams and apply for external fundraising but our ability to generate income is limited by our lack of assets from which to trade/generate income and the fact that we are a public authority charged by Parliament with providing public services.					
Resources required: Officer time					
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Planned Residual Risk	1=low)	1=low)	Risk Rating
	4	4	16
<p>Outcome Focused organisation with resources targeted to agreed priorities Acknowledgement from Defra that DNPA will remain reliant on public funding given limited opportunities to diversify income sources given the lack of 'assets' we own/lease</p>			

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: FINANCE

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
F2	Inadequate financial management				
	<p>Consequence if no action</p> <p>Unfunded budget variance. Under spend of core grant Reputational damage</p> <p>Covid 19 – risk of reduced income when facilities are closed due to lockdowns and customers unable to pay for services received (debtors)</p>	<p>Robust budget monitoring and procurement process. Financial Regulations / Standing Orders. Sustainable procurement policy Procurement procedures Staff training on procurement rules and procedures Devolved budgets with clear accountability supported by timely and accurate financial reporting Quarterly reports to Leadership Team & A&G Committee Training for staff in financial management</p> <p>Seek / apply for Government support schemes; reduce associated costs accordingly and ensure plans to re-open services can be implemented quickly. Maintain close and regular contact with customers to monitor debtor balances, adjust payment terms if required and assess ability to pay.</p>	2	4	8
Additional control measures planned					
On-going training for staff in financial management and procurement Capacity issues are recognised and extra support is brought in to progress work programmes					
Resources required: Staff time and training resources					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			1	4	4

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Outcome

Financial outturn on target

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: FINANCE

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

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: FINANCE

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
F4	<i>Moor Otters II</i> : Financial and reputational risk to the Authority Risk of cancellation for second year due to Covid-19				
	<p>Consequence if no action</p> <p>Risk of financial loss from reserves if project does not generate anticipated income to cover outlay costs and generate additional income.</p> <p>Risk of financial loss if project must be cancelled for a second year due to covid-19</p> <p>Reputational issues for the Authority if businesses, stakeholders, and the public are not engaged and supportive of the project</p>	<p>Head of Communications & Fundraising is LT sponsor, closely overseeing project manager. Member steering group set up.</p> <p>Clear project plan and timeline developed with breakpoints to end project if needed.</p> <p>Ensure clear plan developed for 2021 that considers new Government measures to control the virus, working with host businesses to implement as part of the recovery. Otters have been decorated by artists so could be sold to recover some costs, even if trail could not go ahead</p> <p>Project management contract established to ensure buy-in from artists, sponsors, and stakeholders.</p>	4	5	20
Additional control measures planned					
Changes and risk to delivery identified early. Risk to be continually monitored.					
Resources required: Staff time and financial resources					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

	3	4	12
Outcome Successfully delivered project			

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: GOVERNANCE

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

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: GOVERNANCE

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

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: GOVERNANCE

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

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: GOVERNANCE

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
G4	Inadequate decision-making process; inadequately documented decision-making process				
	<p>Consequence if no action</p> <p>Financial cost. Judicial reviews/Legal challenges. Loss of reputation. Demands on legal service time High level of complaints/appeals Information Commissioner adverse finding</p>	<p>Complaints procedures. Ombudsman. Legal process. Authority policy of open & honest response to complaints. Standing Orders Rules & Procedures in relation to decision making. Publications Scheme (FOI) Recording in writing of decisions undertaken under delegated powers Written advice about recording key decisions and process established</p> <p>During the COVID-19 pandemic we have continued to keep Members informed and provided regular briefings (written and via video conference).</p>	2	3	6
Additional control measures planned					
Ongoing training for staff and Members					
Resources required: Staff & member time and training resources					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	3	6
Outcome					
Low level of complaints, appeals & legal challenge					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Risk Category: GOVERNANCE

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
G5	<p>Changes in legislation/failure to implement new legislation or policy</p> <p>We are currently in a period of unprecedented policy uncertainty: we await the Government's response to the Landscapes Review; the Government is considering profound changes to the planning system; delays to the Environment Bill could mean a potential enforcement gap; details of the new Environmental Land Management system are unclear and post Brexit trade and economic development arrangements are unknown</p>				
	<p>Consequence if no action</p> <p>Financial cost/budget difficulties. Requirement to revise working practices or introduce new systems. Potential compliance difficulties. Financial impact if the Authority cannot effectively respond promptly</p>	<p>The National Park Authorities 'Legalnet', South West Councils (HR) XpertHR online subscription Technical Support subscription (Finance) and member of Devon Accounting Group External Legal Services provision Various on-line alerts Up-dates and policy work via National Parks England and various Professional network groups</p>	2	3	6
Additional control measures planned					
Various legislation relating to planning to be monitored closely by Head of Development Management and Head of Forward Planning & Economy					

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2021/22

Resources required: Staff time with a plethora of legislation and consultations being issued			
Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	2	3	6
Outcome Legally compliant with no challenges through Judicial Review			

Red = Cause for Concern – scores 20-25

Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9