

DARTMOOR NATIONAL PARK

ANNUAL INTERNAL AUDIT REPORT 2021/22 and PROPOSED INTERNAL AUDIT PLAN 2022/23

Section 1 - ANNUAL INTERNAL AUDIT REPORT 2021/22

1 INTRODUCTION

1.1 The following report sets out the background to audit service provision, review work undertaken in 2021/22 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 2021/22;
- 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 2021/22

4.1 Devon Audit Partnership carried out a review of the Authority's Financial Systems in October and November 2021 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 2021-22 continued to be a challenging and difficult period with the COVID-19 pandemic and this has impacted nearly all businesses and organisations who have had to adopt different styles and methods of working over the past two years. 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 but a move to a mixture of working from home and in the office has proved quite successful. Once again, 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 Our review coincided with the departure of the former Head of Business Support, the Authority's Chief Financial Officer and Section 151 Officer and the arrival of their replacement. Despite this, we see no reason why the excellent working relationship that had been established both with the Head of Support and the Finance Team won't continue going forward and remain 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	Treasury Management	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

4.5 Our report highlighted just one minor issue following our testing of Payroll and HR and which was discussed with senior management. This concerned a leavers form that was found not to have been processed. In response, HR followed this up and identified a second form, which was not part of our sample, that had not been processed when we undertook our review. Officers have reviewed procedures to ensure leaver forms are processed promptly. It should be noted that all other leavers forms had been processed correctly in 2021/22.

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 2021/22 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 2021/22.

5.4 Overall, and based on work performed during 2021/22, 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 2022/23

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 2022/23 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 2023 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 timing of the 2022/23 Key Financial Systems review has already been agreed with the Head of Business Support and will take place in the second half of this coming October.

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

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

5 2022/23 PLAN

5.1 The following table sets out the planned internal audit work for 2022/23. 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 £5,960 (plus VAT). Additional support will be provided as and when required. Our standard daily rate for this work will be £299, 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 2%).

Robert Hutchins
Head of Devon Audit Partnership
May 2022

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

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Strategy

- Audit Strategy - Purpose
- Annual Audit Opinion
- Audit Planning & Delivery
- Performance Management and Quality Assurance
- Resources and skills
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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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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. For DAP this was recently conducted at the end of 2021 by the Head of Southwest London Audit Partnership, and the Chief Internal Auditor of Orbis (a partnership organisation covering Brighton and Hove, East Sussex, and Surrey County Council).

The assessment result was that *“Based on the work carried out, it is our overall opinion that DAP generally conforms* with the Standards and the Code of Ethics”*.

The report noted that *“As a result of our work, a small number of areas where partial conformance was identified. These were minor observations, none of which were significant enough to affect the overall opinion”*. DAP is actively addressing these improvement areas.

*** 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.

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 executive management. 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.

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

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: -

• 4 x Chartered Accountants	• 10 x AAT (qualified and part qualified)
• 7 x qualified IIA (CMIIA and PIIA)	• 6 x ACFS / ACFT (accredited counter fraud specialists)
• 1 x qualified computer audit (QICA & CISA)	• 5 x ILM (Institute of Leadership & Management) level 5 or above
• 1 x risk management (IRM)	• 5 Apprentices (Finance, Data Analyst, IIA, Business Admin)

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.

Dartmoor National Park Authority 2021-22 Audit Plan

Year ending 31 March 2022

14 April 2022



Contents



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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.

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1. Key matters

Factors

Authority financial developments

During 2021-22 we have engaged with the Head of Business Support (current and predecessor) in order to ensure we have a regular dialogue regarding the financial standing of the Authority.

The Authority is projecting an outturn position for 2021-22 of circa £25k ahead of the budget due to efficiencies in year relating to staff vacancies, service delivery capacity, and additional revenue received from unbudgeted grant. A similar surplus of £45k was achieved in the previous year.

For the period covered by the Medium Term Financial Plan starting in 2022-23 the Authority has assumed a flat cash settlement for National Park Grant, and a consequent need for savings in future years to achieve a balanced budget. The Authority therefore continues to operate in a challenging financial environment.

Recovery from Covid 19 pandemic

Despite challenges from continuing Covid restrictions, the Authority has continued to manage its finances in order to mitigate the impact of the pandemic, and as in the prior year has not needed additional funding from DEFRA.

Our response

- As a firm, we are absolutely committed to audit quality and financial reporting in the local government sector. Appendix B sets out the Firm's latest assessment on the quality of our public sector audit work from our regulator the Financial Reporting Council (FRC). The findings from the FRC show a significant improvement in recent years.
- Our proposed work and fee, as set further in our Audit Plan, has been discussed with the Head of Business Support.
- We will consider your arrangements for managing and reporting your financial resources as part of our work in completing our Value for Money work.
- We identified two recommendations in the prior year, which are still awaiting resolution.
- We will continue to provide you with sector updates via our Audit and Governance Committee progress and sector updates.

2. Introduction and headlines

Purpose

This document provides an overview of the planned scope and timing of the statutory audit 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 Audit and Governance committee); and we consider whether there are sufficient arrangements in place at the Authority for securing economy, efficiency and effectiveness in your use of resources. Value for money relates to ensuring that resources are used efficiently to maximise the outcomes that can be achieved.

The audit of the financial statements does not relieve management or the Audit and Governance committee 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.

Materiality

We have determined planning materiality to be £121k (PY £118k) 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 £6.1k (PY £6k).

Value for Money arrangements

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

Audit logistics

Our interim visit took place in March and April 2022 and the majority of our final audit visit will take place in June and July 2022. Our key deliverables are this Audit Plan, our Audit Findings Report (due in September) and our Auditor's Annual Report on your VFM arrangements (targeted for November 2022).

Our proposed fee for the audit will be £18,541 (PY: £16,091) for the Authority, subject to the Authority delivering a good set of financial statements and working papers. Our fee will be confirmed at the end of our audit work and will be subject to approval by PSAA.

We have complied with the Financial Reporting Authority'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 the Authority, mean that all forms of fraud are seen as unacceptable. <p>Therefore we do not consider this to be a significant risk for the Authority.</p>
Risk of fraud related to expenditure recognition (PAF Practice Note 10)	In line with the Public Audit Forum Practice Note 10, in the public sector, auditors must also consider the risk that material misstatements due to fraudulent financial reporting may arise from the manipulation of expenditure recognition (for instance by deferring expenditure to a later period)	<p>We have rebutted this presumed risk for the Authority because:</p> <ul style="list-style-type: none"> • expenditure is well controlled and the Authority has a strong control environment • the Authority has clear and transparent reporting of its financial plans and financial position to the Authority. <p>We therefore do not consider this to be a significant risk for the Authority.</p>
Management over-ride of controls	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.	<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.

Significant risks identified - continued

Risk	Reason for risk identification	Key aspects of our proposed response to the risk
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£17.8 million in the 2020-21 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.
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£3.1 million in the 2020-21 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 2022. The Authority have engaged an external valuer in 2021-22, as in the prior year.</p> <p>We therefore identified the closing valuation of land and buildings 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 • evaluate the basis of the valuation (given the change in valuer for 2020-21 to an external expert) • 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.

4. Accounting estimates and related disclosures

The Financial Reporting Authority 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
- 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
- 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 2022.

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
- 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 Audit and Governance committee 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 Authority'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 2021-22 financial statements, consider and decide upon any objections received in relation to the 2021-22 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 earlier 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 the receipt of this assurance will influence when we will be able to conclude our audit of the Authority's accounts.

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 £121k (PY £118k) 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 Audit and Governance committee

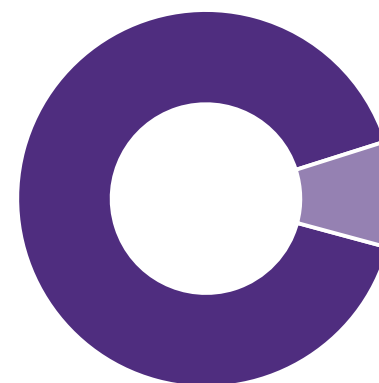
Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Audit and Governance Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit 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 £6.1k (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 Audit and Governance Committee to assist it in fulfilling its governance responsibilities.

Prior year gross operating costs

£6,073k Authority
(PY: £5,893k)



■ Prior year gross operating costs

Materiality

£121k
Authority
financial
statements
materiality
(PY: £118k)



£6.1k
Misstatements
reported to the
Audit and
Governance
Committee
(PY: £6k)

7. IT audit strategy

In accordance with ISA (UK) 315, we are required to obtain an understanding of the information systems relevant to financial reporting to identify and assess the risks of material misstatement. As part of this we obtain an understanding of the controls operating over relevant Information Technology (IT) systems i.e., IT general controls (ITGCs). Our audit will include completing an assessment of the design of ITGCs related to security management; technology acquisition, development and maintenance; and technology infrastructure. Based on the level of assurance required for each IT system the assessment may focus on evaluating key risk areas ('streamlined assessment') or be more in depth ('detailed assessment').

The following IT systems have been judged to be in scope for our audit and based on the planned financial statement audit approach we will perform the indicated level of assessment:

IT system	Audit area	Planned level IT audit assessment
Finest	Financial reporting	<ul style="list-style-type: none"> Streamlined ITGC design assessment – enquiries directed to Ali Bright (Head of ICT and Premises)
iTrent	Payroll	<ul style="list-style-type: none"> Streamlined ITGC design assessment – enquiries directed to Ali Bright (Head of ICT and Premises)

8. Value for Money arrangements

Approach to Value for Money work for 2021-22

The National Audit Office (NAO) issued updated guidance for auditors in April 2020. The Code requires 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.

We have not identified any risks of significant weaknesses from our initial planning work. We will continue our review of your arrangements, including reviewing your Annual Governance Statement, before we issue our Auditor's Annual Report.



9. Audit logistics 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. Gareth is the engagement lead for the audit of three of the national parks in England.

Liam Royle, Engagement Manager



Liam 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.

Natalie Faulkner, Engagement In-Charge



Natalie assists in planning, managing and delivering the audit fieldwork, ensuring that the audit is delivered effectively and efficiently. Natalie supervises and co-ordinates the audit team.

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 items for testing
- ensure that all appropriate staff are available throughout (or as otherwise agreed) the planned period of the audit
- respond promptly and adequately to audit queries.

10. Audit fees

In 2017, PSAA awarded a contract of audit for the 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, particularly in relation to the revised Code and ISAs which are relevant for the 2021-22 audit.

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 detailed on page nine in relation to the updated ISA (UK) 540 (revised): Auditing Accounting Estimates and Related Disclosures.

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 audit fee for 2021-22 is set out below and has been discussed with the Head of Business Support.

Whilst the level of proposed fee variation is high compared to the PSAA scale fee, it should be noted that the Authority is subject to the full requirements of the Audit Code and the level of audit testing that this entails. This level of required audit work when combined with such a low materiality figure (as set out in section six on page 11) means we have to perform very detailed audit procedures in order to get to a sufficient level of appropriate audit evidence that key areas of your accounts are free from material misstatement (this is particularly relevant in respect of the valuation of your land and buildings and your share of the pension fund deficit).

We will report any changes to our audit fee in our Audit Findings (ISA260) Report later this year. Our fee will be subject to review by PSAA and any variations will require PSAA's approval.

	Actual Fee 2019-20	Actual Fee 2020-21	Proposed fee 2021-22
Authority scale fee set by PSAA	£9,091	£9,091	£9,091
Audit fee variations	£5,676	£7,000	£9,450
Total audit fees (excluding VAT)	£14,767	£16,091	£18,450

Note: DHLUC has set aside £15m of funding to deal with the expected increase in 2021-22 audit fees, a direct response to one of the key findings of the Redmond Review into local authority external audit. National parks have access to this funding to mitigate the direct financial impact on the Authority of this increase in audit fees. The £15m of funding towards additional audit fees is expected to continue in the forthcoming years.

Assumptions

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

- prepare a good quality set of financial statements, 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.

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 Authority'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: Progress against prior year audit recommendations

We identified the following issues in our 2020-21 audit of the Authority's financial statements, which resulted in two recommendations being reported in our 2020-21 Audit Findings (ISA260) Report. The current update on both the recommendations is shown in the right hand column below.

Assessment	Issue and risk previously communicated in the ISA260 Report (August 2021)	Update from management on actions taken to address the issue
X	<p>Our audit work identified that there are a number of assets in the Fixed Asset Register that have exceeded their Useful Economic Life (UEL) set by the Authority, have a net book value of £nil but they remain in use.</p> <p>A number of these assets are also not fully depreciated, with a Net Book Value of £27k, despite having exceeded their UEL. The Gross Book Value of assets still listed on the FAR that have a nil NBV is £469k.</p> <p>We recommend the Authority undertakes an assessment of all fully depreciated assets to consider if UELs and depreciation rates are appropriate and whether there is a need to revise these rates. In addition, for all fully depreciated assets that are still in use, the Authority should be satisfied that these assets are still operating at an appropriate level in terms of quality and reliability. If not, consideration should be given to disposing or "writing off" these assets.</p>	The asset verification exercise has not yet been undertaken, and was not completed in the 2021-22 financial year.
X	<p>We noted during our audit that the Authority's Members Code of Conduct is dated from July 2012. We also noted that the Authority's Email Policy was last updated in November 2018 and the document does not have a next review date.</p> <p>The Authority should review its Code of Conduct to ensure it remains appropriate and fit for purpose. Arrangements for periodic review and updating of key documentation should be implemented.</p>	These policies have not yet been updated as at the audit planning stage.

Appendix B: Significant improvements from the Financial Reporting Council's (FRC) quality inspection

On 29 October, the FRC published its annual report setting out the findings of its review of the work of local auditors. The report summarises the results of the FRC's inspections of twenty audit files for the last financial year. A link to the report is here: [FRC AQR Major Local Audits October 2021](#)

Grant Thornton are one of seven firms which currently delivers local audit work. Of our 330 local government and NHS audits, 87 are currently defined as 'major audits' which fall within the scope of the AQR. This year, the FRC looked at nine of our audits.

Our file review results

The FRC reviewed nine of our audits this year. It graded six files (67%) as 'Good' and requiring no more than limited improvements. No files were graded as requiring significant improvement, representing an impressive year-on-year improvement. The FRC described the improvement in our audit quality as an 'encouraging response by the firm to the quality findings reported in the prior year.'

Our Value for Money work continues to be delivered to a high standard, with all of the files reviewed requiring no more than limited improvement. We welcome the FRC's findings and conclusions which demonstrate the impressive improvement we have made in audit quality over the past year.

The FRC also identified a number of good practices including effective challenge of management's valuer, use of an auditor's expert to assist with the audit of a highly specialised property valuation, and the extent and timing of involvement by the audit partner on the VFM conclusion.

Our results over the past three years are shown in the table below:

Grade	Number 2018-19	Number 2019-20	Number 2020-21
Good with limited improvements (Grade 1 or 2)	1	1	6
Improvements required (Grade 3)	2	5	3
Significant improvements required (Grade 4)	1	0	0
Total	4	6	9

Our continued commitment to Audit quality and continuous improvement

Our work over the past year has been undertaken during the backdrop of COVID, when the public sector has faced the huge challenge of providing essential services and helping safeguard the public during the pandemic. Our NHS bodies in particular have been at the forefront of the public health crisis. As auditors we have had to show compassion to NHS staff deeply affected by the crisis, whilst staying focused on the principles of good governance and financial management, things which are more important than ever. We are very proud of the way we have worked effectively with audited bodies, demonstrating empathy in our work whilst still upholding the highest audit quality.

Significant improvements from the Financial Reporting Council's (FRC) quality inspection (cont.)

Over the coming year we will make further investments in audit quality including strengthening our quality and technical support functions, and increasing the level of training, support and guidance for our audit teams. We will address the specific improvement recommendations raised by the FRC, including:

- Enhanced training for local auditors on key assumptions within property valuations, and how to demonstrate an increased level of challenge
- Formalising our arrangements for the consideration of complex technical issues by Partner Panels.

As part of our enhanced Value for Money programme, we will focus on identifying the scope for better use of public money, as well as highlighting weaknesses in governance or financial stewardship where we see them.

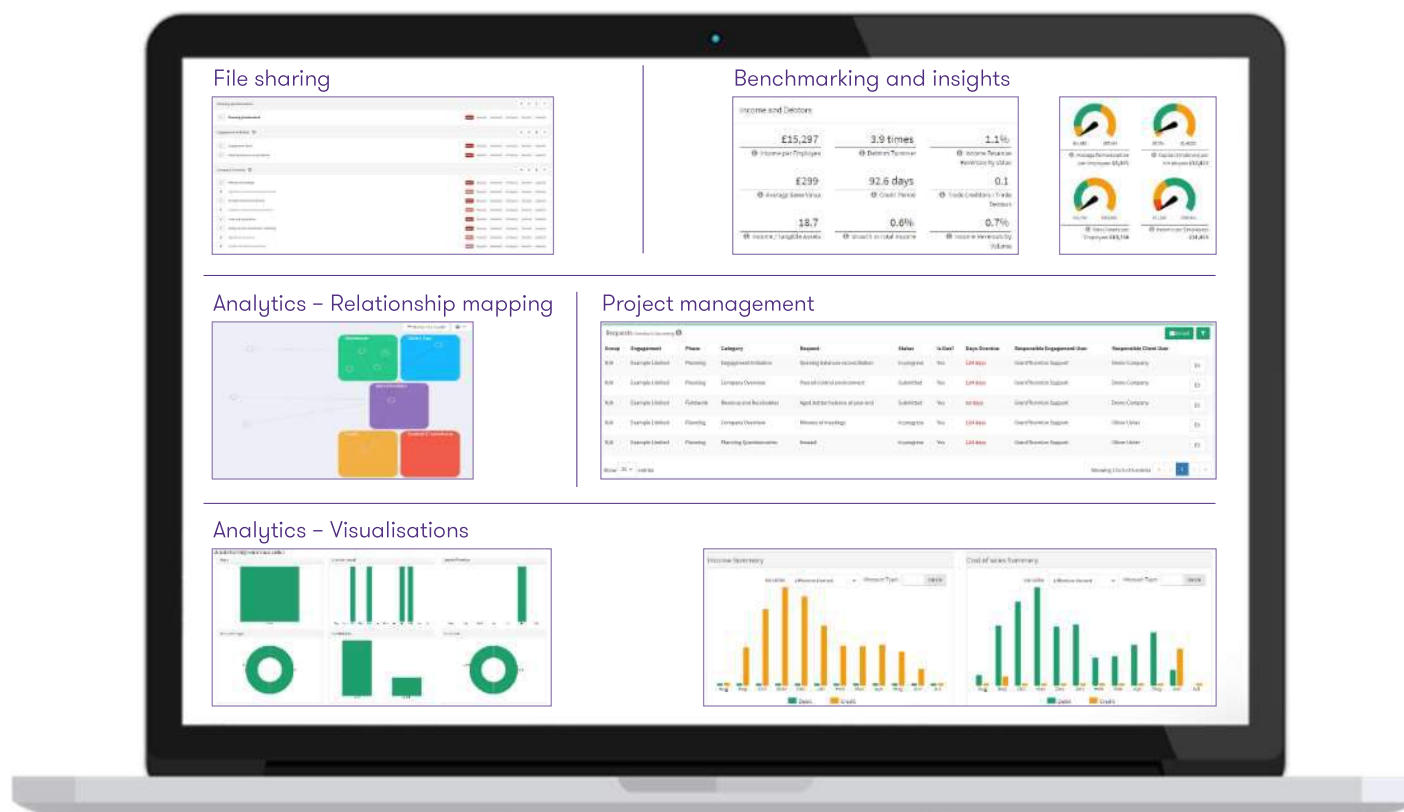
Conclusion

Local audit plays a critical role in the way public sector organisations and society interact, and it depends on the trust and confidence of all those who rely on it. As a firm we're proud to be doing our part to promote good governance, effective stewardship and appropriate use of public funds.

Appendix C: Our digital audit experience

A key component of our overall audit experience is our comprehensive data analytics tool, which is supported by Inflo Software technology. This tool has a number of key functions within our audit process:

Function	Benefits for you
Data extraction	Providing us with your financial information is made easier
File sharing	An easy-to-use, ISO 27001 certified, purpose-built file sharing tool
Project management	Effective management and oversight of requests and responsibilities
Data analytics	Enhanced assurance from access to complete data populations



Grant Thornton's Analytics solution is supported by Inflo Software technology

Our digital audit experience

A key component of our overall audit experience is our comprehensive data analytics tool, which is supported by Inflo Software technology. This tool has a number of key functions within our audit process:



Data extraction

- Real-time access to data
- Easy step-by-step guides to support you upload your data



File sharing

- Task-based ISO 27001 certified file sharing space, ensuring requests for each task are easy to follow
- Ability to communicate in the tool, ensuring all team members have visibility on discussions about your audit, reducing duplication of work



Project management

- Facilitates oversight of requests
- Access to a live request list at all times



Data analytics

- Relationship mapping, allowing understanding of whole cycles to be obtained quickly
- Visualisation of transactions, allowing easy identification of trends and anomalies

How will analytics add value to your audit?

Analytics will add value to your audit in a number of ways. We see the key benefits of extensive use of data analytics within the audit process to be the following:

Improved fraud procedures using powerful anomaly detection

Being able to analyse every accounting transaction across your business enhances our fraud procedures. We can immediately identify high risk transactions, focusing our work on these to provide greater assurance to you, and other stakeholders.

Examples of anomaly detection include analysis of user activity, which may highlight inappropriate access permissions, and reviewing seldom used accounts, which could identify efficiencies through reducing unnecessary codes and therefore unnecessary internal maintenance.

Another product of this is identification of issues that are not specific to individual postings, such as training requirements being identified for members of staff with high error rates, or who are relying on use of suspense accounts.

More time for you to perform the day job

Providing all this additional value does not require additional input from you or your team. In fact, less of your time is required to prepare information for the audit and to provide supporting information to us.

Complete extracts from your general ledger will be obtained from the data provided to us and requests will therefore be reduced.

We provide transparent project management, allowing us to seamlessly collaborate with each other to complete the audit on time and around other commitments.

We will both have access to a dashboard which provides a real-time overview of audit progress, down to individual information items we need from each other. Tasks can easily be allocated across your team to ensure roles and responsibilities are well defined.

Using filters, you and your team will quickly be able to identify actions required, meaning any delays can be flagged earlier in the process. Accessible through any browser, the audit status is always available on any device providing you with the information to work flexibly around your other commitments.



NPA/AG/22/001

Dartmoor National Park Authority Audit & Governance Committee

27 May 2022

Informing the Audit Risk Assessment 2021/22

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.

ANGELA STIRLAND

Informing the audit risk assessment for Dartmoor National Park Authority 2021/22

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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.

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Purpose

The purpose of this report is to contribute towards the effective two-way communication between Dartmoor National Park Authority's external auditors and Dartmoor National Park Authority's 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,
- Going Concern, 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
<p>1. What do you regard as the key events or issues that will have a significant impact on the financial statements for 2021/22?</p>	<p>There are no significant issues to report for the 2021/22 financial year. The Coronavirus pandemic has resulted in some lost income, but we have also had some savings; additional financial support from Defra has not been required.</p> <p>The NPG settlement for 2021/22 (and for 2022/23) was a standstill position meaning a real-terms reduction in core funding. Reserves were used to balance the 2021/22 budget but in-year savings and increased external income have reduced the need to call on reserves. The revenue budget and MTFP indicate further calls on reserves to set balanced budgets. A business review is planned for 2022/23 to address the reduction in core grant and the reliance on reserves to balance the budget.</p>
<p>2. Have you considered the appropriateness of the accounting policies adopted by Dartmoor National Park Authority?</p> <p>Have there been any events or transactions that may cause you to change or adopt new accounting policies? If so, what are they?</p>	<p>Yes. These are reviewed as part of the year-end closedown requirements to produce the statement of accounts.</p> <p>No.</p>
<p>3. Is there any use of financial instruments, including derivatives? If so, please explain</p>	<p>No.</p>
<p>4. Are you aware of any significant transaction outside the normal course of business? If so, what are they?</p>	<p>No</p>

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? If so, what are they?	No.
6. Are you aware of any guarantee contracts? If so, please provide further details	No.
7. Are you aware of the existence of loss contingencies and/or un-asserted claims that may affect the financial statements? If so, please provide further details	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?	The Authority does not employ an in-house solicitor. Legal Services are provided by Devon County Council under a service level agreement. Devon may call on other specialist legal support as required. Details of this can be provided 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's service providers reported any items of fraud, non-compliance with laws and regulations or uncorrected misstatements which would affect the financial statements? If so, please provide further details	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.
11. Have you considered and identified assets for which expected credit loss provisions may be required under IFRS 9, such as debtors (including loans) and investments? If so, please provide further details	There are none.

Fraud

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's 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. Has 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. This is due to DNPA having 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 Audit and Governance (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 (LT) 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>
2. What have you determined to be the classes of accounts, transactions and disclosures most at risk to fraud?	Accounts payable invoices and payroll.
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 2021? If so, please provide details	No

Fraud risk assessment

Question	Management response
4. As a management team, how do you communicate risk issues (including fraud) to those charged with governance?	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
5. Have you identified any specific fraud risks? If so, please provide details	No.
Do you have any concerns there are areas that are at risk of fraud?	No.
Are there particular locations within Dartmoor National Park Authority where fraud is more likely to occur?	No.
6. What processes do Dartmoor National Park Authority have in place to identify and respond to risks of fraud?	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

Fraud risk assessment

Question	Management response
<p>7. How do you assess the overall control environment for Dartmoor National Park Authority, 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)? If so, please provide details</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>8. Are there any areas where there is potential for misreporting? If so, please provide details</p>	<p>No.</p>

Fraud risk assessment

Question	Management response
9. How does Dartmoor National Park Authority communicate and encourage ethical behaviours and business processes of it's staff and contractors?	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.
How do you encourage staff to report their concerns about fraud?	See above; Anti-Fraud & Corruption Policy and Whistleblowing Policy is in place and regularly reviewed; One-to-one meetings with managers; open door policy of LT; confidential staff suggestion scheme (boxes and email) in use.
What concerns are staff expected to report about fraud? Have any significant issues been reported? If so, please provide details	Staff and Members are encouraged to raise any concerns that they have about anything, at any time No.
10. From a fraud and corruption perspective, what are considered to be high-risk posts?	None - due to robust governance arrangements, policies, Scheme of delegation and segregation of duties. It could be assumed the NPO and S151 Officer has the highest level of influence.
How are the risks relating to these posts identified, assessed and managed?	As above: Scheme of delegation and segregation of duties / authorisation – compliance checked by Finance.
11. Are you aware of any related party relationships or transactions that could give rise to instances of fraud? If so, please provide details	No
How do you mitigate the risks associated with fraud related to related party relationships and transactions?	The risks are low. Members – annual process for declaration of interests (currently being undertaken) and also declared at every meeting. Staff: required to make any declarations to Head of OD / S151 Officer; records retained in personnel files.

Fraud risk assessment

Question	Management response
<p>12. 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 NPO (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>13. 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>14. Have any reports been made under the Bribery Act? If so, please provide details</p>	<p>No.</p>

Law and regulations

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's 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 body is in compliance with laws and regulations. Where we become aware 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 Authority's regulatory environment that may have a significant impact on the Authority's financial statements?</p>	<p>Via Reports from and contact with Professional Officers who are professionally qualified & via Internal / External audit reports. Service level agreement with Devon County Council for legal advice and briefings from National Parks England.</p> <p>Professional Officers, professionally qualified; Training (including CPD); Supervision & appraisal; Oversight by statutory officers: Monitoring Officer & S151 Officer; Legal Services provided by Devon 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 2021 with an on-going impact on the 2021/22 financial statements? If so, please provide details</p>	<p>No.</p>
<p>4. Are there any actual or potential litigation or claims that would affect the financial statements? If so, please provide details</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 reports from other regulatory bodies, such as HM Revenues and Customs, which indicate non-compliance? If so, please provide details	No.

Related Parties

Matters in relation to Related Parties

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

- bodies that directly, or indirectly through one or more intermediaries, control, or are controlled by Dartmoor National Park Authority;
- associates;
- joint ventures;
- a body 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 body 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 Authority'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's 2020/21 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.
2. What controls does Dartmoor National Park Authority have in place to identify, account for and disclose related party transactions and relationships?	Scheme of Delegation and role and responsibilities of statutory officers (CEO, MO and S151); Financial Regulations, Procurement Policy and procedures etc.
3. What controls are in place to authorise and approve significant transactions and arrangements with related parties?	Scheme of Delegation and role and responsibilities of statutory officers (CEO, MO and S151); Financial Regulations, Procurement Policy and procedures etc.
4. What controls are in place to authorise and approve significant transactions outside of the normal course of business?	Scheme of Delegation and role and responsibilities of statutory officers (CEO, MO and S151); Financial Regulations, Procurement Policy and procedures etc.

Going Concern

Matters in relation to Going Concern

The audit approach for going concern is based on the requirements of ISA (UK) 570, as interpreted by Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2020). It also takes into account the National Audit Office's Supplementary Guidance Note (SGN) 01: Going Concern – Auditors' responsibilities for local public bodies.

Practice Note 10 confirms that in many (but not all) public sector bodies, the use of the going concern basis of accounting is not a matter of significant focus of the auditor's time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the body's services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist.

For this reason, a straightforward and standardised approach to compliance with ISA (UK) 570 will often be appropriate for public sector bodies. This will be a proportionate approach to going concern based on the body's circumstances and the applicable financial reporting framework. In line with Practice Note 10, the auditor's assessment of going concern should take account of the statutory nature of the body and the fact that the financial reporting framework for local government bodies presume going concern in the event of anticipated continuation of provision of the services provided by the body. Therefore, the public sector auditor applies a 'continued provision of service approach', unless there is clear evidence to the contrary. This would also apply even where those services are planned to transfer to another body, as in such circumstances, the underlying services will continue.

For many public sector bodies, the financial sustainability of the body and the services it provides are more likely to be of significant public interest than the application of the going concern basis of accounting. Financial sustainability is a key component of value for money work and it is through such work that it will be considered.

Going Concern

Question	Management response
1. What processes and controls does management have in place to identify events and / or conditions which may indicate that the statutory services being provided by Dartmoor National Park Authority will no longer continue?	Budget setting, and monitoring, performance indicators, strategic risk register and treasury management. Authority meetings with reporting of budget risks and performance indicators.
2. Are management aware of any factors which may mean for Dartmoor National Park Authority that either statutory services will no longer be provided or that funding for statutory services will be discontinued? If so, what are they?	No
3. With regard to the statutory services currently provided by Dartmoor National Park Authority, does Dartmoor National Park Authority expect to continue to deliver them for the foreseeable future, or will they be delivered by related public authorities if there are any plans for Dartmoor National Park Authority to cease to exist?	The Authority has recently received the notification from Defra the of National Park Grant for 2022/23, and indicative figures for 2023/24 and 2024/25. National Park Grant is our main source of income to undertake our required statutory services obligations. For the Authority to cease to exist would require parliamentary/government action.
4. Are management satisfied that the financial reporting framework permits Dartmoor National Park Authority to prepare its financial statements on a going concern basis? Are management satisfied that preparing financial statements on a going concern basis will provide a faithful representation of the items in the financial statements?	Yes. Yes.

Accounting estimates

Matters in relation to accounting estimates

ISA (UK) 540 (Revised December 2018) requires auditors to understand and assess a body'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 body's risk management process identifies and addresses risks relating to accounting estimates;
- The body's information system as it relates to accounting estimates;
- The body'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?	Property, Plant and Equipment (PPE) and Pensions are classes of transactions that are significant to the DNPA statement of accounts, but no changes in accounting estimate and related disclosures are required in 21/22.
2. How does the Authority's risk management process identify and address risks relating to accounting estimates?	Via S151 Officer.
3. How does 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 2021/22 and, if so, what was the reason for these?	No.

Accounting Estimates - General Enquiries of Management

Question	Management response
6. How does 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 does 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 any 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)? If so, what are they?	No, there are none.
11. Why are management satisfied that their arrangements for the accounting estimates, as detailed in Appendix A, are reasonable?	S151 officer ensuring compliance with CIPFA Code and regulatory guidance.
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	Valuations undertaken as at 31st March by external provider who has a recognised professional qualification to perform the valuations. Accounting Policies	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 (NPS SW)	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 by Barnett Waddingham	No
Accruals	Based on actual amounts	N/A	N/A	N/A	No
Provisions	None this year (tbc)	N/A	N/A	N/A	No





NPA/AG/22/002

Dartmoor National Park Authority
Audit & Governance Committee
27 May 2022

THE LOCAL CODE OF CORPORATE GOVERNANCE AND 2021/22 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 2021/22 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 2021/22 year due to the fallout from the Coronavirus pandemic. Our business continued as usual through new adapted ways of working, with staff adopting a blended approach at home, in the office or a mixture of both. Although, the pandemic continued to impact on some work program delivery and some work programs, due to supply and resource issues outside the control of the Authority. Committee meetings, working panels and other meetings have returned to face-to-face, but we have made provisions for external speakers to still have the ability to remotely attend. 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 The Authority has continued to engage with Government regarding the Landscape Review. We have recently submitted a formal response to the Government's response on the Landscapes Review and await the outcome of this process and the ongoing working groups on national park governance and the establishment of a National Landscapes Partnership.

- 2.6 The Dartmoor Partnership Plan – the National Park Management Plan - has been developed with the aim to improve public engagement and revision of governance arrangements to ensure continued partnership working to deliver the vision and monitor performance.
- 2.7 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'.
- 2.8 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.
- 2.9 The Authority's Local Code of Corporate Governance can be found at Appendix 1 and the draft Annual Governance Statement for 2021/22 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 2021) 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".

ANGELA STIRLAND

Attachments: **Appendix 1 - Local Code of Corporate Governance**
 Appendix 2 - 2021/22 Annual Governance Statement

2022 05 27 AS 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, May 2022

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 the 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 S151 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>

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

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>Dartmoor Farmers 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). Climate change youth group 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</p>	<p>The Authority's role defined by the two statutory purposes and the duty; and the Mission Statement & Vision in the National Park Management Plan and</p>

<p>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>Business Plan.</p> <p>Service Plans and individual work programmes</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. 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</p> <p>Residents survey, consultation exercises and Forums in place as described previously</p> <p>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</p> <p>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>
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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 Improving allocation of resources so that defined outcomes are achieved effectively and efficiently Recognising the benefits of partnership working where added value can be achieved Developing and maintaining an effective workforce plan to enhance allocation of resources</p>	<p>Workforce planning overseen and reviewed by Leadership Team ICT Strategy Internal and external audit of processes National Park Management Plan review cycle Business Plan review cycle Local plan review cycle Budgetary control reported to Leadership Team and Audit & Governance committee Continuous review of Partnerships and delivery of outcomes 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 Ensuring Chair and CEO have clearly defined roles 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 Officer Job descriptions, person specification and competency framework Organisational Development Strategy Role/Protocols of Statutory Officers Members Role Description Scheme of Delegation, Standing Orders and Financial Regulations regularly reviewed Decisions published through Open Data requirements</p> <p>Member job descriptions Staff and Member induction programme Training and Development programmes for Members and Officers Staff Development & Training Days 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>
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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 2021/22

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 2022 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 via a process of extensive community involvement and the associated action plans are reviewed and reported upon annually by involving a wide range of partners/stakeholders. A fundamental review of the National Park Management Plan was completed in 2021 and a new National Park Management Plan (2021-26) was adopted. 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 also ensures that assurance arrangements, from Internal Audit, conform with the governance requirements of the CIPFA Statement on the Role of the head of Internal Audit (2019).

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
Continue to engage with the Government's response to the Landscapes Review	The Authority submitted formal comments on the Government's Response to the Landscape Review which was published in January 2022. We have already sought to incorporate recommendations from the Landscapes Review, where we agree and are relevant, in our work programmes. We have submitted ideas to Defra on governance reform and await a formal response.
Engage with the 2021 Comprehensive Spending Review	The outcome from the 2021 Comprehensive Spending Review was disappointing on two accounts. First, continued real term cuts to our core budget and, secondly, the late notification of National Park Grant (formal confirmation arrived after the end of the 2021/22 financial year). At the time of writing this report we have still not received the first instalment of National Park Grant as Defra are amending the Financial Grant Agreement and this needs to be agreed before they can pay National Park Grant. These delays could have an impact on the Authority's cash flow.
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 The Authority have invested in additional communication materials that will help to reach a younger audience, the material included 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 existing Your Dartmoor website and printable version of the National Park Management Plan
Provide procurement training for new starters and refresher training for existing staff to incorporate the forthcoming new/amended UK regulations post Brexit.	This is being subsumed into a wider initiative focused on financial management training. A series of training workshops will be held in 2022/23 with the aim of providing greater 'financial literacy' and understanding of the budget process, budget management and procurement.

Other significant improvements in relation to governance arrangements undertaken during 2021/22 as follows:

- In line with external Audit report the Authority has undertaken a review of our Risk Register and ensuring we have specific named officers for each identifiable risk.

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 2022/23:

- Financial management training for all relevant staff (linked to chan process)
- Landscape Review – this is ongoing as we await the Government's response to the public consultation and the working groups looking at governance and the National Landscapes Partnership
- Review and update the Risk Management Strategy.
- Implement a self-assessment review for the Audit and Governance committee

The Authority has not had to alter its governance arrangements or its systems of internal control during the 2021/22 year due to the fallout from the Coronavirus pandemic. Our business continued as usual through new adapted ways of working, with staff adopting a blended approach at home, in the office or a mixture of both. Nevertheless, the continued pandemic did have an impact on the delivery of some projects due to supply chain issues and the availability of specialist contractors. Committee meetings, working panels and other meetings have returned to face-to-face, but we have made provisions for external speakers to still have the ability to remotely attend. We hope that the Government will act quickly to enable us to hold formal public meetings via web-based conferencing. This would help with our climate ambition and, from the evidence of the period when we could hold virtual meetings, better public engagement. 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.

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/22/003

Dartmoor National Park Authority Audit & Governance Committee

27 May 2022

2021/22 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 2021/22 unallocated revenue surplus of £51,913 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 9) 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 regular basis and has therefore been kept up to date regarding in-year variances and the forecast outturn.

2 The 2021/22 Financial Outturn

- 2.1 A summary of the financial outturn as at 31 March 2022 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 £51,913 (£57,789 in 2021/22). A surplus of £24,954 was forecast at month 9.
- 2.2 The Authority has once again proved successful in generating additional external grant income of £493,948 against budget, a full list of external grant funding received is set out below.

Table 1: External Grant Income Analysis	£
Farming in Protected Landscapes - Defra	343,000
Dartmoor Headwaters Project - Environment Agency	218,107
Dartmoor Headwaters Project - Devon County Council	1,700
Environmental Land Management Test & Trials - Defra	131,348
Green Challenge Recovery Fund - Defra	102,325
Peatlands Restoration Project - South West Water	56,716
Peatlands Restoration Project - Duchy of Cornwall	15,000
Peatlands Restoration Project - Defence Infrastructure	5,000
Public Rights of Way - Devon County Council	43,000
Hill Farm Project - Duchy of Cornwall	15,000
Hill Farm project – DNPA	8,369
Contribution to Audit Fees - DLUHC	4,686
Generation Green Project - South Downs National Park	34,742
Marshals and Vounteer Rangers at Fingle Woods - Woodland Trust	1,500
Marshals and Vounteer Rangers at Ausewell Woods - Woodland Trust	1,500
Dartmoor Marshals - National Trust	3,000
Dartmoor Aircraft Crash Site Monument Project - Defense Infrastructure	2,000
Dartmoor Marshals - Forestry England	5,000
Dartmoor Marshals - Duchy of Cornwall	1,000
Dartmoor Marshals - Dartmoor Common Land Owners Association	1,000
Dartmoor Marshals - Other	1,000
Dartmoor Marshals - Okehampton Hamlets Parish Council	1,548
Bio-diversity Planning Support project - Defra	10,047
S106 Cave Shrimp project - E7JW Glendinning	6,000
Dartmoor Community Resilience Project - Prince's Countryside Fund	5,000
Welcome Back Fund - Teignbridge District Council	7,633
Invasive Species - South West Water	3,960
Visitor Management signage contribution - Defence Infrastructure	2,000
Public Access Improvements - Defence Infrastructure	1,375
Access Improvements at Longtimbers - Ivybridge Town Council	1,180
Bonehill Rocks Carpark improvements - British Mountaineering Council	1,000
Meldon Bridge and Drainage Works - Okehampton United Charity	1,000
Princetown Conservation Garden - Dartmoor Preservation Association	600
Biodiversity – Knotweed treatment – Devon County Council	120
Total Grant Income	1,036,456

In 2020/21 external grant income was £502,749

Table 2: Fees & Charges, Sales and Other Income		£
Land Management	Filming on DNPA land and officer support	(7,532)
	Other Income: wayleaves etc.	(3,699)
Hill Farm Project	Course Fees	(617)
	Membership	(1,383)
	Recharge of Officer time	(27,969)
Archaeology	SHINE	(2,500)
	Walks/Talks	(150)
Uppacott	Guided walks & donations	(170)
	Rental income	(600)
Visitor Management	Vending Licences	(28,778)
	Car park charges	(84,208)
	Donations	(1,194)
	Other Income : Love Moor Life	(710)
Visitor Centres	Sales	(177,981)
Communications	Moor Otters II	(73,600)
	Enjoy dartmoor advertising	(18,144)
	Signboards advertising	(3,572)
Youth Engagement Ranger	Donations	(200)
Education	Ranger Ralph	(1,010)
	Sales - Moor Medieval	(727)
	Donations	(104)
	Educational Walks	(2,910)
	Events Income	(550)
Rangers	Sale of equip	(346)
	Recharge of Officer time	(2,000)
	Recharges for private mileage	(517)
Conservation Works	Sale of equipment	(2,746)
Development Management	Search Fees	(77)
	Planning Fees	(187,011)
	Non Material Amendments	(2,386)
	Discharge of Conditions	(7,262)
	Viability Assessments recharged to applicants	(8,050)
	Pre app Charges	(11,579)
Forward Planning	Other Income: Design guide	(5)
Corporate and Democratic Core	Donate for Dartmoor	(17,120)
	Investment Income	(386)
	Other Income: cessation of NP UK Ltd share	(417)
Information Technology	Recharges for external work	(3,338)
	Sale of equipment	(531)
Central Running Costs	Recover of Charges	(5,902)
Finance	Recharge of Officer time	(1,062)
Human Resources	Recharge of Officer time	(4,549)
	Cycle Scheme	(293)
Premises	Room booking, recharges & rent	(5,740)
	Renewable Heating Incentive	(17,275)
	Equipment Sale	(208)
Other		(330)
Total Other Income		(717,438)

In 2020/21 fees, charges, sales and other income was £414,021

- 2.3 Staff vacancy / turnover (in-year) has resulted in a budget saving of £25,358. 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.
- 2.4 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 effect of the coronavirus pandemic still had an impact for everyone and return to normal has been a slow process. 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." Many companies and organisations are still experiencing significant backlogs in work to catch up on and had to revise their working practices to comply with government guidelines.
- 2.5 The main variations are set out against each service in Appendix 1 and variance analysis report can be found at appendix 2; a summary of the most significant variances is set out in table 3 below.

Table 3: Significant variations - running costs and project spend	Savings /Under spend £	Over spend £
Travel & Transport: Ranger vehicle maintenance		4,163
Premises: Utilities and waste disposal savings resulting from premises closures and staff blended working. Some delayed routine / minor repairs and maintenance which has been rescheduled 22/3	5,278	
Training: apart from on-line provision, no face-to-face courses/training as a result of the pandemic	9,442	
Biodiversity: Project delays due to the pandemic. Carry forward request submitted	22,290	
Land Management: some works not undertaken due to contractor availability and supply issues.	25,510	
Woodlands: works not undertaken due to contractor availability and supply issues.	3,236	

Archaeology: some (partnership) projects did not happen, were delayed or reduced in scale	24,030	
Visitor Facilities: savings from the competitive public toilet cleaning contract and car park maintenance.	54,083	
Access & Recreation: delays in access agreement. Carry forward has been requested	6,918	
Public Rights of Way: upgrade of new exegesis system more than budgeted.		6,293
Communications: Moor Otters 2 project and promotion costs		34,083
Education: Savings from supply of events, educational services, 1st aid training courses, which have been due to the pandemic	8,087	
Rangers: Dartmoor National Park Authority contribution for Marshalls used in year savings to supply as well as partnership contributions.	9,431	
Development Management: phased implementation of the new planning system, which is ongoing and a carry forward has been requested. Recruitment advertising due to staff turnover.		41,086
Forward Planning & Community: Local Plan costs higher than expected for planning inspectorate.		17,326
Corporate Operating Costs: software and maintenance for Idox system		9,244

Note: Requests for budget carry forwards can be found in table 9

- 2.6 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.
- 2.7 A Project Fund (unallocated) budget of £75,000 was approved by the Authority at the start of the year. In-year allocations from the Fund are set out in table 4 below. The balance remaining at 31 March has been incorporated into the revenue surplus and will be transferred into reserves.

Table 4: Project Fund	£
	(75,000)
Planning Officer - Agency staff	10,400
Visitor Centre double staffing	5,513
Recreation Routes Consultation Tool	1,485
UK Behaviour Change campaign (contribution)	2,000
Historic Farmsteads Project (external contractor)	8,020
Linhay Quarry (0322/16) discharge of conditions	6,840
Postbridge meeting room - lighting	1,397
Parke Decorating - Courtyard timberworks and NE elevation	9,227
70th anniversary film & Exhibition	6,000
Extra work for Moor Otter and & 70th	7,000
Facilitation	150
Balance	(16,968)

- 2.8 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 5: 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	(5,006)
2021/22 Donations received	(27,513)
Dartmoor Invasive project	10,500
Remaining Balance	(26,583)

- 2.9 Leadership Team are in the process of allocating the Donate for Dartmoor balance to the following project areas: 'Miles Better' (key action in the 2022/23 Business Plan); support for Junior and Youth Rangers and cultural heritage projects.

3 Capital Programme and Prudential Indicators

- 3.1 The Authority's spend in 2021/22 and budget for 2022/23 is as follows:

Table 6: Capital Program / Spend / Budget	2021/22	2022/23
	Outturn	Budget
	£	£
Development Management IT system	47,500	0
Conservation Works Team Vehicle (budget)	0	23,000
Total	47,500	23,000
Funded From	£	£
National Park Grant or Revenue Reserves	(47,500)	
Capital Receipts		(23,000)
Total	(47,500)	(23,000)

- 3.2 The procurement of a replacement vehicle for the Conservation Works Team has been deferred until 2022/23 by the Leadership Team. This enables for the reviewing of the options to purchase/lease either electric or /hybrid vehicle. The Development Management IT system, which is currently under development, was to be met from reserves, but due to its phased implementation this has been funded through in year savings.
- 3.3 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 2022 is £288,471 i.e. our reserves balances have increased by this much. A summary of the total opening and closing Reserve Balances is set out in table 7 below, with a more detailed analysis set out in

Appendix 4 and in tables 8 and 9.

2020/21 £	Table 7: Earmarked Reserve Balances	2021/22 £
(2,977,571)	1 April Opening Balance	(2,749,271)
563,649	Reserves used in year (table 8)	85,719
(335,349)	Transfers to earmarked reserves at year-end for specific purposes (table 9)	(374,190)
0	Transfer to Capital Receipts Reserve	0
(2,249,271)	Total Earmarked Reserves at 31 March	(2,537,742)

(500,000)	General Unallocated reserve	(500,000)
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(2,749,271)	Total reserves balances 31 March	(3,037,742)
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- 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 the tables below:

Table 8: Earmarked Reserve balances brought forward (used) during the 2021/22 financial year	£
Parishscapes Community Fund Grant	5,272
Police & Crime Commissioner Grant - Dartmoor Marshals 2021 and support for Dartmoor Rural Crime Initiative	5,000
Woodland Trust - Conservation Volunteers	5,000
Clarion Housing - #iwill grant - Environmental Social Action programme	7,600
Clif Bar - Conservation Volunteer project	10,000
South West Water Grant - Invasives Project	11,500
Defence infrastructure grant - Natter Down conservation work	1,250
Merrivale easy access	400
Fencing at Ugborough Common	1,875
Peek Moor Gate works	1,980
Natter Down	1,500
Curlew monitoring	3,500
Grassland project	3,242
Ecology Planning Support	5,049
Enjoy Dartmoor distribution	1,000
National Park Management Plan Vision	5,625
Local Plan Programme Officer costs for 2021	3,900
Premises works	2,884
Finger post arms	1,020
STEAM contract	3,700
Visitor Management Signage	1,020
CP machine updates	3,402
Total	85,719

Table 9: Amounts to be carried forward to Earmarked Reserves at 31 March 2022	£
Income:	
Farming in Protected Landscapes - year-end balance	11,084
ELMS - income to cover reserves used in prior years	69,661
Green Recovery Challenge Fund - year end balance to use in 22/23	87,599
Hill Farm project - year-end balance	14,354
Peatland partnership	23,358
Cave Shrimp S106	6,000
Donate for Dartmoor - includes Moor Otter 2 profit	27,513
Contract Commitments:	
Carbon Toolkit	20,000
Planning system implementation costs	27,550
Electric Vehicle chargers x 2 installation at Parke	4,177
Public Rights of Way Timber supply for signage	5,597
Holne Leat maintenance	2,000
Signage - for visitor and access facilities	2,555
Premises works	3,697
Habitat survey & condition assessment Haytor	1,000
Public information board about invasive project cfwd	355
Partnership contributions	7,000
Traffic Regulation & Road safety video	3,100
Okehampton Station Visitor Centre - Display	5,677
2021/22 revenue surplus	51,913
Total	374,190

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 in order 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 are moving to a new system of subsidy control to replace EU State Aid. 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 2021/22 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 £51,913 represents a minus 1.27% variance against the 2021/22 budget (this compares to £57,789 and a minus 1.37% variance in 2020/21). Prudent financial management and increased income means that we will not need to call on reserves for some key projects (as agreed when the revenue budget was originally set in March 2021) of projects and this revenue surplus can be set aside to help fund the Medium-Term Financial Plan budget gap that has arisen due to a real terms cut in National Park Grant for 2022/23. In particular, the emergency premises repair works required to the National Park Visitor Centre at Princetown.
- 7.2 The efficiency savings achieved during 2021/22 will help us to continue 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). For example, we are working on a significant application to the National Lottery Heritage Fund for Dynamic Dartmoor.
- 7.3 There has been some slippage in the Authority's work programmes during 2021/22 but this has predominantly been due to factors beyond the Authority's control e.g. disruption to supply chains and the limited availability of some contractors to carry out specific work programmes.
- 7.4 A key challenge during 2021/22 and continuing has been staff turnover. We have seen a lot of long-serving staff retire or leave the organisation and have struggled to recruit staff in some key areas (notably planning). There is no sign that this recruitment and retention issue is reducing, indeed, continued real-term cuts to staff salaries and rising inflation are likely to make this an increasing challenge.
- 7.5 Leadership Team scrutinise all vacancies to ensure continued 'business need'. In recent months, in the knowledge of the potential real term cuts to our core funding from Defra, Leadership Team have effectively frozen some posts to help achieve cost reduction and prepare for the business review that is planned for 2022/23 in order to

set a balance budget for 2023/24 and beyond. This has contributed to the in-year savings during 2021/22

- 7.6 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.

ANGELA STIRLAND

Background Papers

NPA/22/006: Financial Management 1 April to 30 December 2021 and forecast of Financial Outturn 2021/22

NPA/AG/21/011: Financial Management 1 April to 31 August 2021 and Forecast of Financial Outturn 2021/22

NPA/21/009: 2021/22 Net Revenue Budget, Medium Term Financial Plan & Capital Budget

NPA/21/010: Treasury Management Investment Strategy 2021/22

NPA/AG/21/006: Financial Outturn 2020/21

Attachments: **Appendix 1 2021/22 Financial Outturn Summary**
Appendix 2 Variance Analysis
Appendix 3 Risk Based Analysis of Reserve Balances
Appendix 4 Reserve Balances

2022 05 27 AS 2021-22 Outturn

Function Strategy	2021/22 Original budget £	2021/22 Variation In-year £	2021/22 Revised Budget £	2021/22 Outturn £	2021/22 Year end Deficit/(Surplus) £	2021/22 Variance % against Budget £	Explanation
BIO-DIVERSITY	169,309	11,791	181,100	172,368	(8,731)	-4.82%	Part of nature recovery project deferred until next year.
LAND MANAGEMENT	93,375	10,703	104,078	42,755	(61,323)	-58.92%	Managing own land less than budgeted or have not been undertaken. Filming income.
ELMS	(0)	0	0	(69,661)	(69,661)	N/A	Transfer to reserves, cover costs where reserves were used in prior years of the project. Test and Trials grant element fully utilised during year.
FARMING IN PROTECTED LANDSCAPES	0	0	0	(11,084)	(11,084)	N/A	Transfer to reserves to use for 22/23
GREEN RECOVERY CHALLENGE FUND	0	0	0	(87,599)	(87,599)	0.00%	Transfer to reserves to use for 22/23
WOODLANDS	51,355	0	51,355	48,484	(2,872)	-5.59%	Resource issues.
HEADWATERS PROJECT	(0)	0	(0)	556	556	N/A	
PEATLANDS PROJECT	42,215	0	42,215	(23,358)	(65,572)	-155.33%	In year increased income covered all expenditure.
FACILITATION FUND	0	0	0	0	0	0.00%	
HILL FARM PROJECT	16,738	0	16,738	2,704	(14,034)	-83.84%	Transfer to reserves to use for 22/23
NATURAL ENVIRONMENT	372,991	22,494	395,485	75,165	(320,319)	-80.99%	
ARCHAEOLOGY	120,611	1,500	122,111	115,746	(6,365)	-5.21%	Minor works less than budgeted
BUILT ENVIRONMENT	41,955	8,020	49,975	54,991	5,016	10.04%	New employee removal expenditure costs
UPPACOTT	17,115	600	17,715	25,495	7,780	43.92%	Refurbishment of the cottage not in 21/22 budget.
CULTURAL HERITAGE	179,681	10,120	189,801	196,232	6,431	3.39%	
VISITOR FACILITIES	156,259	6,422	162,681	109,902	(52,779)	-32.44%	maintenance of Postbridge less than budgeted and cleaning of Public toilets contract savings
ACCESS & RECREATION	124,538	10,492	135,030	126,177	(8,852)	-6.56%	Access agreements Walkhampton and Peakhill still in negotiation
PROW	110,905	1,020	111,925	119,161	7,236	6.47%	Upgrade of new exegesis system more than budgeted.
SUSTAINABLE TOURISM & TRANSPORT	19,442	3,700	23,142	22,591	(551)	-2.38%	
RECREATION MANAGEMENT	411,143	21,634	432,777	377,831	(54,947)	-12.70%	
VISITOR CENTRES	212,406	14,674	227,080	197,923	(29,157)	-12.84%	Retail income higher than budgeted for. Savings due to centre closures re COVID, staff costs, electricity, reduced stock purchase and banking of income savings
COMMUNICATIONS	203,025	7,000	210,025	164,839	(45,186)	-21.51%	Contactless donation project - will not spend this year due to resource issues - will progress in 22/23. Moor Otters profit to go to D4D projects. The underspend covers prior years expenditure for D4D
NATURALLY HEALTHY DARTMOOR	1,000	0	1,000	1,000	0	0.00%	
YOUTH ENGAGEMENT RANGER	0	0	0	(4,458)	(4,458)	0.00%	additional grant income
EDUCATION	225,197	(26,278)	198,919	178,172	(20,747)	-10.43%	Vacancy savings
PROMOTING UNDERSTANDING	641,628	(4,604)	637,024	537,476	(99,548)	-15.63%	
RANGERS	483,294	1,271	484,565	474,297	(10,268)	-2.12%	DNPA contribution to Rangers support less than budgeted.
CONSERVATION & ACCESS VOLUNTEERS	0	0	0	9,620	9,620	0.00%	Money in reserves from Clif Bar and Woodland trust to cover costs
CONSERVATION WORKS SERVICE	165,895	(23,000)	142,895	132,001	(10,894)	-7.62%	Overtime & Fuel, and Training savings. Sale of equipment
RANGERS, ESTATES & VOLUNTEERS	649,189	(21,729)	627,460	615,918	(11,542)	-1.84%	
DEVELOPMENT MANAGEMENT	362,409	17,240	379,649	380,536	887	0.23%	
DEVELOPMENT MANAGEMENT	362,409	17,240	379,649	380,536	887	0.23%	
FORWARD PLANNING & COMMUNITY	157,482	35,803	193,285	197,790	4,505	2.33%	Inspectorate fees more than budget
FORWARD PLANNING	157,482	35,803	193,285	197,790	4,505	2.33%	
CORPORATE CENTRE	343,285	150	343,435	308,169	(35,265)	-10.27%	Vacancy & travel savings. Additional income from DLUHC to cover increase in audit fees Donate for Dartmoor to be carried forward for future projects
CORPORATE & DEMOCRATIC CORE	343,285	150	343,435	308,169	(35,265)	-10.27%	
INFORMATION TECHNOLOGY	210,240	0	210,240	201,798	(8,441)	-4.02%	VDA licences saving. Vacancy and travel savings
CORPORATE OPERATING COSTS	118,442	0	118,442	120,784	2,342	1.98%	Insurance costs more than budgeted.
ADMIN & FINANCE	163,780	0	163,780	172,876	9,095	5.55%	Staff costs for new Part Time temporary post.
LEGAL	70,000	0	70,000	70,018	18	0.03%	
HUMAN RESOURCES	161,502	0	161,502	145,431	(16,071)	-9.95%	Corporate Training less than budgeted, due to COVID restrictions.
OFFICE ACCOMMODATION (PARKE)	108,288	9,227	117,515	109,201	(8,314)	-7.08%	Utilities savings. Path maintenance delayed until next year.
OFFICE ACCOMMODATION (PRINCETOWN)	36,386	2,120	38,506	28,168	(10,338)	-26.85%	Business rate relief due to COVID. Utility cost savings
CORPORATE SERVICES	868,639	11,347	879,986	848,276	(31,710)	-3.60%	
Project Fund	75,000	(58,032)	16,968	0	(16,968)	-100.00%	
NET EXPENDITURE	4,061,447	34,423	4,095,870	3,537,394	(558,476)		
Funded By							
National Park Grant	(3,825,865)		(3,825,865)	(3,825,865)	0		
Reserve balances b/fwd & used during the year	(235,583)	(34,423)	(270,006)	(85,719)	184,287		
Amounts to be carried forward to Earmarked				322,277	322,277		
Total Funding	(4,061,448)	(34,423)	(4,095,871)	(3,589,307)	506,564		
				0			
REVENUE EXPENDITURE	4,061,447	34,423	4,095,870	(51,913)	(51,913)	-1.27%	

VARIANCE ANALYSIS	Salaries £	Travel & Subsistence £	Premises £	Transport £	Supplies & Services £	Expenditure Overspend (Underspend) £	Grants £	Sales Fees & Charges £	Income Deficit (Surplus) £	Total Variance Deficit (Surplus) £	Explanation
BIO-DIVERSITY	1,075	(436)			(22,290)	(21,651)	12,920		12,920	(8,731)	Part of nature recovery project - habitat ground truthing, deferred until next year
LAND MANAGEMENT	(24,296)	(463)			(25,510)	(50,268)	0	(11,055)	(11,055)	(61,323)	Managing own land less than budgeted or have not been undertaken. Filming income.
ELMS					30,765	30,765	(100,426)		(100,426)	(69,661)	Transfer to reserves, cover costs where reserves were used in prior years of the project. Test and Trials grant element fully used during year.
FARMING IN PROTECTED LANDSCAPES					(11,084)	(11,084)	0		0	(11,084)	Project balance to be carried forward via reserves
GREEN RECOVERY CHALLENGE FUND					14,726	14,726	(102,325)		(102,325)	(87,599)	Project balance to be carried forward via reserves
WOODLANDS	744	(100)			(3,236)	(2,591)	0	(280)	(280)	(2,872)	Resource issues.
HEADWATERS PROJECT					149,514	149,514	(148,958)		(148,958)	556	
PEATLANDS PROJECT					11,144	11,144	(76,716)		(76,716)	(65,572)	Project balance to be carried forward via reserves
FACILITATION FUND					0	0			0	0	
HILL FARM PROJECT					4,472	4,472	(18,505)		(18,505)	(14,034)	Project balance to be carried forward via reserves
NATURAL ENVIRONMENT	(22,477)	(999)	0	0	148,502	125,026	(434,010)	(11,335)	(445,345)	(320,319)	
ARCHAEOLOGY	(581)	(565)		0	(24,030)	(25,177)	17,962	850	18,812	(6,365)	Minor works less than budgeted
BUILT ENVIRONMENT	(2,491)	223			7,284	5,016		0	0	5,016	New employee removal expenditure costs
UPPACOTT		16	8,503		32	8,550		(770)	(770)	7,780	Refurbishment of the cottage not in 21/22 budget.
CULTURAL HERITAGE	(3,072)	(327)	8,503	0	(16,715)	(11,611)	17,962	80	18,042	6,431	
VISITOR FACILITIES	(2,361)	(250)	2,801	0	(54,083)	(53,893)	(6,408)	7,522	1,114	(52,779)	maintenance of Postbridge less than budgeted and cleaning of Public toilets contract savings
ACCESS & RECREATION	708	(340)		253	(6,918)	(6,297)	(2,555)		(2,555)	(8,852)	Access agreements Walkhampton and Peakhill still in negotiation
PROW	1,943	0			6,293	8,236	(1,000)		(1,000)	7,236	Upgrade of new exegesis system more than budgeted.
SUSTAINABLE TOURISM & TRANSPORT	167	(250)			(418)	(501)		(50)	(50)	(551)	
RECREATION MANAGEMENT	457	(840)	2,801	253	(55,126)	(52,456)	(9,963)	7,472	(2,491)	(54,947)	
VISITOR CENTRES	(6,246)	(564)	1,090		(1,606)	(7,326)	(600)	(21,231)	(21,831)	(29,157)	Retail income higher than budgeted for. Savings due to centre closures re COVID, staff costs, electricity, reduced stock purchase and banking of income savings
DISCOVERING DARTMOOR'S WILD STORIES										0	
COMMUNICATIONS	2,830	(58)			34,083	36,855		(82,041)	(82,041)	(45,186)	Contactless donation project - will not spend this year due to resource issues - will progress in 22/23. Moor Otters profit to go to D4D projects. The underspend covers prior years expenditure
NATURALLY HEALTHY DARTMOOR										0	
YOUTH ENGAGEMENT RANGER	23,225	1,105		503	5,651	30,484	(34,742)	(200)	(34,942)	(4,458)	additional grant income
EDUCATION	(10,905)	688			(8,087)	(18,646)		(2,101)	(2,101)	(20,747)	Vacancy savings
PROMOTING UNDERSTANDING	8,903	1,172	1,090	161	30,041	41,367	(35,342)	(105,573)	(140,915)	(99,548)	
RANGERS	11,434	0	(512)	8,652	(9,431)	10,143	(17,548)	(2,863)	(20,411)	(10,268)	DNPA contribution to Rangers support less than budgeted.
CONSERVATION & ACCESS VOLUNTEERS		5,330			4,290	9,620				9,620	Money in reserves from Cliff Bar and Woodland trust to cover costs
CONSERVATION WORKS SERVICE	(2,166)	11	342	(3,287)	(3,049)	(8,148)		(2,746)	(2,746)	(10,894)	Overtime & Fuel, and Training savings. Sale of equipment
RANGERS, ESTATES & VOLUNTEERS	9,268	5,341	(170)	5,365	(8,190)	11,614	(17,548)	(5,608)	(23,156)	(11,542)	
DEVELOPMENT MANAGEMENT	(9,357)	(477)		0	41,086	31,253		(30,366)	(30,366)	887	
DEVELOPMENT MANAGEMENT	(9,357)	(477)	0	0	41,086	31,253	0	(30,366)	(30,366)	887	
FORWARD PLANNING & COMMUNITY	2,938	(708)		0	17,326	19,557	(15,047)	(5)	(15,052)	4,505	Local Plan Inspectorate costs higher than expected.
FORWARD PLANNING	2,938	(708)	0	0	17,326	19,557	(15,047)	(15,052)	(15,052)	4,505	
CORPORATE CENTRE	(11,224)	(3,163)		0	1,731	(12,656)		(22,610)	(22,610)	(35,265)	Vacancy & travel savings. Additional income from DLUHC to cover increase in audit fees Donate for dartmoor to be carried forward for future projects
CORPORATE & DEMOCRATIC CORE	(11,224)	(3,163)	0	0	1,731	(12,656)	0	(22,610)	(22,610)	(35,265)	
INFORMATION TECHNOLOGY	(9,509)	(310)		118	1,291	(8,409)		(32)	(32)	(8,441)	VDA licences saving. Vacancy and travel savings
CORPORATE OPERATING COSTS			0	(981)	9,224	8,243		(5,902)	(5,902)	2,342	Insurance costs more than budgeted.
ADMIN & FINANCE	9,820	8			329	10,158		(1,062)	(1,062)	9,095	Staff costs for new Part Time temporary post.
LEGAL	0	0			18	18		0	0	18	
HUMAN RESOURCES	(1,495)	(450)			(9,283)	(11,228)		(4,843)	(4,843)	(16,071)	Corporate Training less than budgeted, due to COVID restrictions.
OFFICE ACCOMMODATION (PARKE)	388	0	(5,184)			(4,797)		(3,518)	(3,518)	(8,314)	Utilities savings. Path maintenance delayed until next year.
OFFICE ACCOMMODATION (PRINCETOWN)	0		(12,317)			(12,317)		1,979	1,979	(10,338)	Business rate relief due to COVID. Utility cost savings
CORPORATE SERVICES	(795)	(751)	(17,501)	(863)	1,579	(18,333)	0	(13,377)	(13,377)	(31,710)	
PROJECT FUND					0	(16,968)			0	(16,968)	
RESERVE MOVEMENTS					0	0			0	506,564	
					0	0			0		
REVENUE EXPENDITURE	(25,358)	(752)	(5,278)	4,915	160,234	116,794	(493,948)	(196,369)	(675,270)	(51,913)	

2020/21 RESERVES: RISK BASED ANALYSIS	Risk Level	Rate	2021/22 Opening Balance £'000	2021/22 Closing Balance £'000
Grants & Contributions with Restrictions carried forward: Grants & Contributions with Restrictions	N/A	Actual	(388)	(501)
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	(50)	0
Known Commitments/Contracts				
Local Plan Review	N/A	Actual	0	0
National Park Management Plan	N/A	Actual	(25)	(25)
Contracts - work in progress	N/A	Actual	(97)	(88)
Match Funding Reserve				
Cash Flow Management of Externally funded projects	N/A	Actual	(236)	(236)
South West Peatland Partnership	N/A	Actual	0	(125)
Green Recovery Challenge Fund - Cahnging Lives, Nuturing Nature	N/A	Actual	0	(22)
Postbridge Visitor Centre - Extension Building Project	N/A	Actual	0	0
Public Arts Project - Moor Otters II	N/A	Actual	(120)	(120)
Unallocated fund balance	N/A	Actual	(357)	(292)
Revenue				
Invest to save and / or Generate Projects	N/A	Actual	(34)	(34)
Revenue Outturn Surplus - to be reallocated	N/A	Actual	(207)	(360)
General Reserve - Minimum amount to cover unanticipated costs / emergencies	N/A	Actual	(500)	(500)
Total Reserve Balance			(2,749)	(3,038)

GENERAL FUND RESERVE BALANCES

Appendix 4 to Report No. NPA/AG/22/003

GENERAL FUND RESERVE BALANCES	2020/21 Closing Balance	2021/22 Transfers Out	2021/22 Transfers within	2021/22 Transfers In	2021/22 Forecast Movements	2022/23 Forecast Movements	2023/24 Forecast Movements	2024/25 Forecast Movements	2024/25 Forecast Closing Balance	Notes
	£	£	£	£	£	£	£		£	
Ringfenced External Grants & Contributions with Restrictions										
Hill Farm Project (Princes Countryside Fund)	(41,616)			(14,354)	(55,970)	55,970			0	Cash balances are carried forward at each year end as allocated to expenditure
Farming in protected landscapes				(11,084)	(11,084)	11,084			0	
Communities Fund Grant (from District Councils)	(100,839)	5,272			(95,567)	95,567			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)				(84,940)	
Donate for Dartmoor Balances (public donations)	(9,573)			(27,513)	(37,086)	37,086			0	Cash balances are carried forward at each year end as allocated to expenditure
Police & Crime Commissioner Grant - Dartmoor Marshals Scheme	(5,000)	5,000			0				0	
Peatland Partnership	(75,397)			(23,358)	(98,755)	45,642	46,000	7,113	0	Cash balances are carried forward at each year end as allocated to expenditure
Marshalls									0	
ELMS Test and Trials project	(11,872)		11,872		0				0	Cash balances are carried forward at each year end as allocated to expenditure
Dartmoor Headwaters Project (Environment Agency)	0				0				0	Cash balances are carried forward at each year end as allocated to expenditure
Woodland Trust - Conservation Volunteers	(5,000)	5,000			0				0	
Green Recovery Challenge Fund	0			(87,599)	(87,599)	87,599			0	Cash balances are carried forward at each year end as allocated to expenditure
Cave Shrimp S106	0			(6,000)	(6,000)	6,000			0	
Clarion Housing #iwill	(7,600)	7,600			0				0	
Clif Bar - Conservations Volunteers	(10,000)	10,000			0				0	
Moor Medieval book sales	(3,027)				(3,027)	3,027			0	
South West Water - Invasives Project	(11,500)	11,500			0				0	
Defence infrastucture - Nattor Down	(1,250)	1,250			0				0	
Natural England - Ground Truthing	(5,500)				(5,500)	5,500			0	
Defence infrastucture - River Tavey bridge feasibiltiy	(5,000)				(5,000)	5,000			0	
Budget Management Fund - Provisions (risk based)										
Employees	(52,000)				(52,000)				(52,000)	See risk assessment for breakdown - 2022/23 pay award
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 2022/23
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	(207,182)		(101,428)	(51,913)	(360,523)	77,338	183,908	99,277	0	NPA/21/009
Capital Expenditure Fund										
Vehicles - Sinking Fund - Replacement	(127,321)				(127,321)	10,231	8,000		(109,090)	CWT vehicle in 2021/21deferred until 2022/23
Property - Sinking Fund - Repairs & Maintenance	(200,000)				(200,000)	86,570			(113,430)	Uppacott cottage refurbishment use in 2022/23
Planning IT system	(50,000)		50,000		0				0	In year efficient savings therefore no call on reserves
Known Commitments										
National Park Management Plan	(25,590)				(25,590)				(25,590)	C/Fwd to be used as required
Conservation Volunteers - DNPA Commitment	(5,000)				(5,000)				(5,000)	C/fwd from 2019/20 to be used as match funding
Carbon Toolkit				(20,000)	(20,000)	20,000			0	
2020/21 Comitments to carry forward	(91,525)	40,097	51,428		0				0	
2021/22 Comitments to carry forward	0			(62,708)	(62,708)	62,708			0	C/fwd from 2020/21
Capital Receipts Unapplied	(20,769)				(20,769)	20,769			0	CWT vehicle in 2021/21. deferred to 2022/23
Match Funding Reserve										
Cash Flow management of external funding bids	(236,500)				(236,500)				(236,500)	To cover cash flow delay when claiming in arrears
Public Arts Project 2020	(120,000)				(120,000)				(120,000)	NPA/19/015 - risk that costs will not be covered by income to be determined
South West Peatland Partnership	0		(125,000)		(125,000)				(125,000)	NPA/21/020
Green Recovery Challenge Fund - Cahnging Lives, Nuturing Nature	0		(22,000)		(22,000)	22,000			0	NPA/21/016
Unallocated fund balance	(357,037)		135,128	(69,661)	(291,570)				(291,570)	Allocate to the National Lottery Heritage Fund bid when the Fund re-opens (delayed due to Covid 19)
Total Earmarked Reserves	(2,249,271)	85,719	0	(374,190)	(2,537,742)	677,091	262,908	106,390	(1,491,353)	
General Reserve (unallocated emergency reserve)	(500,000)				(500,000)				(500,000)	
Total General Fund Balance	(2,749,271)	85,719	0	(374,190)	(3,037,742)	677,091	262,908	106,390	(1,991,353)	



NPA/AG/22/004

Dartmoor National Park Authority

27 May 2022

BUSINESS PLAN MONITORING 2021/22

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 2021/22 Business Plan**

1 Purpose of the Report

- 1.1 This report informs Members of the Authority's performance against the key actions identified in the Business Plan for 2021/22.
- 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 2021/22 is attached in Appendix 1.
- 1.3 Members will be aware that whilst this report focuses on specific key actions, the current Business Plan also recognises that the Authority's core business continues on a daily basis.

2 Performance against Key Actions

- 2.1 The Business Plan 2021/22 identifies 27 key actions relating to the following priorities for the Authority:
 - 1. Better for Nature
 - 2. Better for Cultural Heritage
 - 3. Better for Farming and Forestry
 - 4. Better for People
 - 5. Better for Communities and Business
 - 6. Be an excellent organisation
- 2.2 The number of key actions highlights the breadth of the work of the Authority and Members will note the nature of the key actions ranges from specific short-term projects to longer term strategic goals, each requiring different levels of officer and Member input and commitment.

2.3 Progress made against the 26* key actions is summarised below:

Progress	No.	%
On target / completed	15	58
Delayed / behind schedule	9	35
Unlikely to complete / will not be completed	2	7

* Key action 22 (Moorscapes) incorporated into key action 26 (NHLF bid)

2.4 Two key actions have not been completed in 2021/22:

No.	Key action	Reason
4	Produce species re-introduction strategy	Officer capacity and revised priorities
14	Implement the Recreation Strategy	Officer capacity and revised priorities, positive focus on visitor management in 2021/22; managing responses to byelaw review

3 Key Actions – further information

3.1 Working with the SW Peatland Partnership deliver a programme of Peatland Restoration (Key Action 1)

The Authority is a partner in delivering blanket bog restoration across key sites on Dartmoor where the peat has become eroded. In 2021/22 we worked with landowners, commoners and other interest groups to restore degraded peatland for the benefit of biodiversity, historic environment, carbon and flood alleviation and have secured (through the South West Peatland Partnership) additional external funding to continue and extend this work.

3.2 Delivering Biodiversity Net Gain (Key Action 6)

The Devon local planning authorities have recognised there is a benefit to additional guidance on Biodiversity Net Gain and how it is implemented. Each local planning authority is at a different stage in preparing its local plan, though, some (like Dartmoor National Park Authority) have recently adopted Plans with policies on Biodiversity Net Gain, others do not. Supplementary Planning Documents must be 'supplementary' to planning policy – this means that a joint Supplementary Planning Document is very difficult to achieve where Plans are at different stages. The decision was therefore taken to prepare a joint Technical Advice Note, as was the case for the South Hams Special Area of Conservation guidance – this sustains the benefit of joint work, focusses on technical application of Biodiversity Net Gain and avoids having to reconcile different policy approaches.

3.3 Dartmoor Hill Farm Project (Key Action 10)

3.3.1 The Farm for the Future programme is part of the Defra-funded resilience projects, which was delivered via a group of 11 regional Farm Support Groups (plus a separate national, entirely online group), working in partnership via the Princes

Countryside Fund (PCF). The Dartmoor Hill Farm Project (DHFP) delivered locally from October 2021 through to April 2022.

3.3.2 The key aims of the programme were to raise awareness of the Agricultural Transition, the reduction and ultimate loss of Basic Payment Scheme payments, and to identify and provide support and information to assist farmers going forwards to find positive options in the emerging new Environmental Land Management schemes or other diverse opportunities.

3.3.3 DHFP is now working with PCF to help to shape a new bid which has been submitted to Defra now with an announcement due by July 2022, which could run for another 3 years.

3.4 *Deliver Farming in Protected Landscapes (FiPL) programme (Key Action 12)*

3.4.1 Dartmoor's Farming in Protected Landscapes programme launched in July 2021 and has so far helped our farming and wider community with over £250,000 funding for projects that enhance nature, improve the environmental sustainability of farming, improve public access, and maintain the traditional character of Dartmoor's landscape.

3.4.2 Farming in Protected Landscapes is an innovative partnership funding programme, bringing Defra and protected landscapes (National Parks and AONBs) together to provide farmers with tailored, local support to deliver benefits for climate, nature, people and place.

3.4.3 In February 2022, Members received a comprehensive report on the first six months of the programme (NPA/22/009).

3.5 *Moor Otters 2 (Key Action 21)*

3.5.1 The Moor Otters trail was postponed from 2020 due to Covid. We took a calculated risk when launching this as lockdown restrictions were easing, partly refocussing to support the recovery and engaging with new audiences. The trail was a huge success with public engagement much higher than anticipated. It was clear people were keen to get out and about again, connecting with each other and the wider National Park. It gave people something to 'do', that was free and provided people a sense of community; businesses saw an increase in footfall and it also gave many new visitors an activity to do across Dartmoor, away from the 'usual' sites.

3.5.2 We also managed to generate funds to support projects through Donate for Dartmoor, most of this will be used for improving access through our *Miles Without Stiles* project:

- **62,481** face-to-face engagement opportunities at Visitor Centres and the outreach vehicle
- **90,000** website hits on Moor Otters page
- **183,666** audience reach across all social media channels
- **3,316** members of Moor Otters Facebook group

3.6 *Deliver DNPA's Climate Action Plan (Key Action 23)*

- 3.6.1 The Authority is progressing its 2020 Climate Action Plan and has continued to work positively to achieve many of its actions. Over the last financial year, we have trialled and commenced procurement of two electric pool vehicles, successfully worked to maintain carbon savings associated with remote working, continued to work towards renewable energy procurement amidst difficult energy market conditions, and appointed a contractor to help us understand the carbon balance of our land estate.
- 3.6.2 The Authority have also contributed to a carbon footprint of the Defra group which has revealed our relatively good carbon performance when compared with similar organisations.
- 3.6.3 Across Dartmoor as a place, we are working with Small World Consulting and a consortium of the other National Park Authorities and Areas of Outstanding Natural Beauty to understand the carbon footprint of the whole National Park. This study includes a far broader range of emissions than the usual, including emissions associated with residents, lifestyles, trips to and from the National Park, carbon balance of the National Park's land. This is the most detailed study to date and will significantly contribute to our understanding of Dartmoor's footprint and what is required to achieve carbon neutrality.
- 3.6.4 A full climate update will be presented to Members at the June Authority meeting.
- 3.6.5 In addition to the above, during 2021/22 the Authority completed work on a Defra funded Environmental Land Management test and Trial; delivered a partnership-based visitor management programme with funded National Park Marshalls; secured funding via the Government's Green Recovery Challenge Fund for a Dartmoor project aimed at connecting people with the National Park; completed and published a new Local Plan for Dartmoor; and received approval to proceed to the next stage in our bid for Heritage Project funding from the National Lottery Heritage Fund.

4 Key themes impacting delivery

- 4.1 Leadership Team appreciate that staff turnover and difficulty recruiting to some positions has added pressure to some teams. Maintaining core services (e.g. Development Management) as well as priorities including the launch of the Farming in Protected Landscapes scheme and managing proposed changes to the Dartmoor's byelaws have all had a cumulative impact on delivering the Business Plan key actions.
- 4.2 Leadership Team continues to closely monitor officer workloads and recognises that there is limited capacity to cover for absences of key posts. This is the most significant risk identified in the Authority's Strategic Risk Register reported separately (see NPA/AG/22/006).
- 4.3 The Authority has been successful in responding to opportunities to bid for external funding. This is, of course, positive, however this also adds pressure to deliver and places additional demands on support services (e.g. HR, ICT, Finance).

- 4.4 Members are invited to analyse the Business Plan monitoring spreadsheet and question or seek assurances regarding the delivery of the 2021/22 Business Plan.

5 Equality and Sustainability Impact

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

6 Financial Implications

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

7 Conclusion

- 7.1 Members will note that the Authority has completed or made significant progress against most of the key actions in the Business Plan 2021/22. Once again, this has demonstrated the hard work, dedication and commitment of 'Team Dartmoor' to deliver for Dartmoor.
- 7.2 The report also highlights that the Leadership Team have identified key issues that are having an ongoing impact upon delivery. Leadership Team also recognise the significant risk that staff absence presents and are therefore providing support, communication and advice to managers, to ensure workloads are realistic and there is a proactive focus to support employee wellbeing. Maintaining services and securing external funding when our core funding is continuing to reduce and we are facing problems recruiting staff to key posts is a real and growing challenge.

NEIL WHITE

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)	
BETTER FOR NATURE										
1	Working with the SW Peatland Partnership deliver a programme of Peatland Restoration Outcome sought: Restoration and enhancement of 1000 ha of peatland on Dartmoor by 2026. Agreed strategy and funding for future delivery. Increased local capacity and skills to support on-going delivery.	RD	Milestone: Subject to Landowner and Commoners support submit a bid to the Defra Nature for Climate Fund . Meeting of the Peatland Partnership to review progress and reflect on lesson learnt		Milestone: In August start contracted restoration at Red Lake, Left Lake and Blackhill		Milestone: Appoint new staff and start work at new sites.		Milestone: By 31 March 2021, complete contracted work at Red Lake, Left Lake and Black Hill. Complete further 157 ha of restoration at sites agreed through N4C bid	
			Actual progress: Meeting of the Peatland partnership took place on 2 June which incorporated a site visit. Landowners and Commoners supported a bid to the N4C Fund which was submitted on 25 June. Further milestone depend on the outcome of this application	G	Actual progress: The Nature for Climate bid was successful providing circa £8m for capital works on Dartmoor between now and March 2025, funding also secured for additional staff .. Restoration has started at Black Hill and also at Buckfastleigh Moor (funded through previous grants).	G	Actual progress: Work completed at Buckfastleigh Moor, Black Hill and Redlake. Leftlake to complete in Jan. Work at Prison Farm due to start in Jan/Feb. DNPA Restoration and Historic Environment Officers recruited. SWW posts to be recruited early Q4.	G	Actual progress: All sites complete except Prison Farm circa 75% of Nature for Climate target complete - work halted so as not to disturb ground nesting birds but work programme in place for Q2 2022/23	G
2	Deliver landscape scale nature enhancement Outcome sought: Pilot nature enhancement/recovery at a landscape scale across at least two catchments working with clusters of landowners/farmers to identify and develop opportunities and engaging local communities where possible.	CG	Milestone: Promotion of approach and engage with land managers and establish one farm cluster group in 4 pilot catchments. Communication plan agreed.		Milestone: Continue to develop clusters in 2 pilot catchments and explore significant opportunities in other areas as opportunities arise. Engage with appropriate groups and promote strategy to wider audience.		Milestone: Continue to support emerging landscape scale opportunities with partners.Focus on facilitating collaboration within the farming community. Ensure coordination with other complimentary initiatives such as HFP to enhance the farmer offer and continue to develop at least 2 clusters within pilot catchments.		Milestone: Continue to work with clusters, develop visions if appropriate. Review approach and start talks with potential new clusters.	
			Actual progress: No new farm clusters established yet. DA re-assigned to deliver FiPL. Members working group established. Engagement plan produced and agreed by relevant groups. Promotion of DNE in key areas and engagement with farmers and partners. Focus on opportunistic areas including Maristow, Burrator and Dean Burn.	A	Actual progress: No progress with engaging/enabling new clusters or facilitating land manager collaboration as priority has been given to developing a pipeline of projects for FiPL which is opening up opportunities for collaboration. Authority reporting September 2021 and engagement to wider audiences will follow in Q3.	A	Actual progress: Provided assistance to Maristow with landscape proposals and advice to SWLT in relation to Burrator catchment. Progress continues with FiPL applications but not followed up with wider landscape opportunities. No progress with cluster or farmer engagement.	A	Actual progress Postbridge cluster successfully set up as Community Interest Company and officer continues to support. No progress with establishing other groups. Worked as part of East Dartmoor partnership submitting expression of interest for Landscape Recovery.	A
3	Undertake soils surveys and develop project to enhance and monitor soil structure Outcome sought: Maximise carbon storage potential and retention within key Dartmoor soils. By 2025 work with 50 farm businesses to explore and implement agreed measures to enhance soil structure and monitor results	CG	Milestone: Establish agreed project plan in partnership with Duchy of Cornwall working with Dartmoor farmers to establish carbon budget and provide advice to mitigate.		Milestone: Facilitate soils workshop to explore previous project findings and inform future soils initiatives		Milestone: Develop project to identify, improve and maximise soil condition and carbon potential		Milestone: Secure funding to launch project	
			Actual progress: Discussed with DoC but no progress made to date due to lack of resources - loss of staff, failure to recruit for PO post and re-assignment of DA	R	Actual progress: Soils workshop organised for October to discuss learning, priorities and next steps. This will feed into our thinking and approach for NFM and the HFP soils initiative.	A	Actual progress: Workshop held with partners and soil experts to discuss issues, internal meeting planned to finalise and launch programme in Q4.	A	Actual progress: Draft soils programme developed. Additional funding secured through Our Upland Commons project and Princes Countryside Fund	A
4	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: Form task and Finish group to inform scope of strategy		Milestone: Delayed until 22/23 due to workload and other priorities					
			Actual progress: Liaised with partners and have formed core group. Decision made to delay this work due to other priorities, will resume in Q2/3.	A	WILL NOT BE COMPLETED IN 2021/22					
5	Expand the Dartmoor Headwaters Natural Flood Risk Management Project 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 Environmental Land Management.	CG	Milestone: Recruit second NFM Officer. Produce lessons learnt document from Phase 1 and develop structure for integrated catchment delivery		Milestone: Produce business plan for Phase 2. Start NFM work on Lemon if funding available. Work with Dartmoor communities to promote NFM and identify works for 22/23		Milestone: Finalise business plan for Ph2. Carry out NFM works in legacy catchments and continue to work to promote future schemes		Milestone: Finish Lemon and legacy catchment works.	
			Actual progress: JD/PS drafted but recruitment delayed due to finalisation of 6 year contract and EA decision to recruit in Q2. Lessons learnt produced and integrated structure developed and agreed by all partners.	A	Actual progress: Report on lower reaches of Lemon complete by EA but upper reaches remains incomplete due to priorities around Newton Abbot. Business plan and partnership agreement progressed but incomplete. Expected in Q3. NFM tool launched to identify priorities for ph 2. Work to promote NFM principally through FiPL.	A	Actual progress: Collaborative agreement finalised. EA still working on business case that will not be complete until April. NFM delivery continued through FiPL. Recruitment attempted for NFM Officer and archaeologist but unsuccessful. Will readvertise with 2 additional NFM posts in Jan. Integrated Headwaters team agreed and NFM prioritisation will include nature enhancement catchments.	G	Actual progress: River Lemon works still to be completed to Upper Reach. New Officer recruited to start in Q1 (22/23) and have delayed recruitment of archaeologist until July in lieu of request for full time post. Priority catchments for Ph2 identified but EA business case not complete. Officer continued supporting FiPL applications.	G
6	Delivering Biodiversity Net Gain Outcome sought: Prepare 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 Environmental Land Management and Natural Flood Management.	DJ	Milestone: Scope project options with partners		Milestone: Outline guidance drafted for internal discussion		Milestone: External partners engagement		Milestone: Agreement of draft and publication for consultation	
			Actual progress: Initial partner discussion and feedback on draft joint document. Need to review impact of Natural England's Biodiversity Metric 3.0. Early indication from examination is that emerging Local Plan policy is sound and adoptable.	A	Actual progress: Continued discussion/input around joined guidance and planned officer training session for Q3. Scoping of review of DM Validation Guidance for further work in Q3.	A	Actual progress: BNG policy adopted with new Local Plan. BNG DM Officer training scheduled for 12th Jan. DNPA inputted further to Devon wide BNG technical guidance (DNPA most significant contributor to date) that will be 'endorsed' across Devon, current agreement is not to consult publicly and treat the guidance as 'Beta' with endorsement from Members.	A	Actual progress: Joint technical BNG guidance publication imminent. Local Plan policy implemented. Training held for DM officers. Holding discussions with DCC on process and teething issues with first projects required to deliver BNG	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)	
BETTER CULTURAL HERITAGE										
7	Valuing Cultural Heritage Outcome sought: Apply agreed methodology to assess historic environment significance, priorities and constraints for use by conservation projects operating at a landscape scale	CG	Milestone: Finalise methodology, identify priority areas and tender contract for surveys		Milestone: Complete first catchment survey		Milestone: Complete second catchment survey		Milestone: Complete third catchment survey and review results/methodology	
			Actual progress: Methodology developed, some priority areas identified but contracts delayed until EA have defined priority catchments for next phase of NFM	G	Actual progress: Survey methodology complete, tender drafted. EA produced tool to help define NFM priorities but still awaiting confirmation of priority catchments. SWW and key stakeholders have now determined peatland priorities which will significantly inform NFM areas.	A	Actual progress: Catchments identified, tender let for two survey, budget allowing. Surveys paid by agreed budget but will be funded by EA through headwaters in Q2 onwards.	A	Actual progress: Surveys complete and reviewed. Small amendments required to process for future assessments.	G
8	Undertake a review of Premier Archaeological Landscapes (PALs) Outcome sought: PALs will be identified; incorporated into new Environmental Land Management system; recognised in landscape scale conservation projects, under proactive management to achieve good condition and their significance widely understood and valued	CG	Milestone: Agree scope of review and commission or undertake internally		Milestone: First draft of review delivered. Help develop methodology for new 'Dartmoor Vision'		Milestone: Final review and recommendations. Agree next steps		Milestone: REVISED - Final review and recommendations. Agree next steps	
			Actual progress: Discussions held with Historic England but no agreement yet on scope or progress with commission	R	Actual progress: Dartmoor vision not progressed. Most PALS surveys now complete and analysis of PAL condition surveys currently being undertaken. Waiting to hear from HE regarding funding opportunities to undertake review. Review to be prioritised and delivered in Q3/4	A	Actual progress: No HE confirmation of funding. Review not progressed but will be completed in Q4	R	Actual progress: Draft review produced by DNPA - no HE funding secured	A
BETTER FOR FARMING AND FORESTRY										
9	Implement Dartmoor Test and Trial. Support Postbridge Farmer Cluster as an example of landscape scale action Outcome sought: A new Environmental Land Management system 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. Pilot scheme attracting private finance to support environmental outcomes	CG	Milestone: 4 commons and associated home farms trial management plan and PBR concept. Explore opportunities for Landscape component T&T. Delivery of blended finance model through DEF and partnership with Palladium to identify natural capital values and potential markets linked to landscape scale		Milestone: First and second draft of final Test and Trials report produced for feedback. Finish trails with commons and home farms. Disseminate learning and engage with new audiences on Natural Capital, Payment by Results, Management Plan and Role of DNPA. Decision on bid to the Natural Environment Investment Fund expected(NEIRF)		Milestone: Development of Devon Environment Fund proposals through private investment funds. Final report to Defra on T&T		Milestone: Formalise partnership and purchasing agreements between farmers, delivery partners and beneficiaries for blended finance projects. REVISED - Explore opportunities with Defra, Project Board and Farmers to run new T&T around key findings such as payment by results. Submit application if appropriate	
			Actual progress: First stage trials complete on 3 commons and home farms (1 common has not engaged). Decision made not to pursue Landscape Recovery T&T due to other commitments and perceived benefit. Blended finance project delayed due to other HFP commitments but will complete in Q2	G	Actual progress: Second iteration of scorecard being tested. First draft of report presented to PB with recommendations provided on format and messaging. Workshop with Postbridge cluster and DEF complete. Meetings complete with 3 commons around governance, payments and design. Working with Duchy to secure financial assistance to produce PBR metrics. All four objectives largely on track. NEIRF bid unsuccessful.	G	Actual progress: Project completed and final report submitted to Defra who have asked if we would be interested in extending/expanding on specific findings	G	Actual progress: EOI application for new T&T produced in consultation with Project Board. Awaiting decision from Defra regarding full application	G
10	Dartmoor Hill Farm Project Outcome sought: Support for farm businesses across the National Park to help them deliver a range of public goods as part of a sustainable business and promote effective collaboration.	DA	Milestone: Recruit a new Hill Farm Officer to match developing areas of work such as the Resilience Programme and Future Farming Resilience Fund. Develop and promote a new events and activities programme for 2021-22		Milestone: Initiate a second round of the Prince's Farm Resilience Programme with Prince's Countryside Fund and reinvigorate the Dartmoor Facilitation Fund with new cluster groups and events. Help to initiate the Farming in Protected Landscapes Grant programme and to develop governance, advisory and promotional roles		Milestone: Advocacy of FiPL. Work with NE to support farming community with HLS agreements that are about to expire.		Milestone: Focus on supporting new applicants to the SFI and potential applicants to the Local Nature Recovery Pilot. Support CS and other grant programmes through promotion, guidance and advice	
			Actual progress: Recruitment of Officer unsuccessful due to limited interest and unsuitable candidates. Post currently being re-advertised. Successful with PCF/Defra bid to Future Farming Resilience Programme which neighbouring AONBs have expressed an interest in partnering. Existing commitments being delivered (Resilience, OCC etc) but no new programme has been drafted due to staff shortage.	R	Actual progress: Officer recruited and started in early Oct. Farm Resilience Programme on track with 14 farm businesses signed up. Recruitment to Farm for the Future programme (previously FFRP) underway with Tamar and South Devon AONBs joining as partners. Facilitation Fund contract extended but not progressed to date due to capacity. Hosted events for Defra SFI and slurry investment fund teams. Strong focus on FiPL delivery with 60 applications/EOI to date.	A	Actual progress: Resilience Programme on track and Farm for the Future Programme recruited around 60 farmers and begun delivery. No progress with Facilitation Fund which will not be progressed any further due to increasing RPA complexity and lack of capacity. New Officer quickly up to speed delivering priority works. Supported FiPL development and delivery. Our Upland Commons projects progressed. Slurry investment fund promotion, Lord Benyon visit and no fence pilot project. Ongoing support for Postbridge cluster including helping set up CIC and T&T project.	G	Actual progress: Supported development and delivery of SFI pilot. Helped with mid/higher tier applications. Completed delivery of Farm for the Future programme through PCF for 42 farm businesses. Started delivery of 2 of Our Upland Commons projects.	G
11	Deliver Our Upland Commons Project (previously known as Our Common Cause) Outcome sought: Deliver agreed outcomes for National Lottery Heritage Funded programme including: shared local visions for commons, showcasing new approaches to management of common land to deliver a range of public benefits and improved public understanding of commoning. Contribute to thinking about Environmental Land Management.	RD	Milestone: Dartmoor Project Officer starts . Agree and start programme of induction with Dartmoor staff and partners . Finalise local work programme.		Milestone: Meeting of the Dartmoor Local Area Group.		Milestone: Third meeting of the Local Area Group. Continued delivery of projects. Communicate project to wider local audience. Establish third common for visioning process.		Milestone: Fourth meeting of the Local Area Group to discuss Cost of Commoning. Review Yr 1 delivery	
			Actual progress: Dartmoor Project Officer started and a programme of meetings and site visits with partners and to Commons has started with earnest. Local work programme and projects been discussed locally and second meeting of the Local Area Group is planned for 20 July.	G	Actual progress: Second meeting of Local Area Group (LAG) held in September. Progress against key milestones is good. Projects have been initiated on both Holne and Harford /Ugborough. Volunteers have supported the work on both commons. LAG agreed way forward for developing management plans to support delivery of visions	G	Actual progress: Third meeting held in Q3 and wider communication taken place.	G	Actual progress: Dartmoor Local Area Group meeting held in Q4 and group agreed priorities for coming year and reviewed achievements in 2021/22. Project officer continues to deliver projects on time.	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)		
12	Deliver Farming in Protected Landscapes programme <i>(subject to funding from Defra)</i> Outcome sought: Prepare farmers for new Environmental Land Management schemes; deliver environmental outcomes and access improvements.	JS	Milestone: Secure funding from Defra, clarify National Framework, start recruitment process and ensure we have process and procedures in place to implement the programme including establishing Local Assessment Panel.		Milestone: Project enquiries received at sufficient level to utilise available funding, Local Assessment Panel appointed and functioning well (awarding funding), matrix team supporting applicants, dedicated project staff in post, Defra and internal processes and procedures working.		Milestone: Dependent on funding from Defra		Milestone: Dependent on funding from Defra		
			Actual progress: Defra launched FiPL on 24 June 2021 with a go live date for applications of 1 July 2021. We have advertised for a FiPL project officer and appointed an internal project manager (James Sharpe) and developed a team approach to project development and applications. Authority reported drafted for July meeting seeking formal approval, changes to financial regulations, agreement on Local Assessment Panel etc.	G	Actual progress: 4 projects awarded at a value of £38k (2 above £5k and 2 under) at the first Local Assessment Panel meeting in September. We have around 60 projects in pipeline at the end of the quarter, there is still a steady flow of enquiries with 15 of those having come in during the last month of the quarter. Current estimated pipeline value is Yr1 £300k, Yr2 £200k, Yr3 £50k. Main risk has been around underspend in year one but an opportunity from Defra to reprofile our budgets (deadline 14th Oct) will significantly reduce this risk. 0.6FTE Project Officer started October 2021 along with a possible Project Assistant identified. Matrix team working well.	G	Actual progress: 34 applications have been submitted to date, of these 1 has been declined, 7 deferred, 10 are awaiting a decision (next Panel meeting 18/01/22) and 16 have been approved. Value of approved projects is Yr1 £229,433, Yr2 £58,789 and Yr3 £10,250. Defra agreed to reprofile request so project fund is now Yr1 £250k, Yr2 £556,372, Yr3 £503,636. Total number of projects and enquiries at any stage in the pipeline now 111. Two new dedicated staff performing very well.	G	Actual progress: The Yr1 closing position for the project fund is 100% grant complete at £250k, we are still chasing a few claims and the actual position for DNPA accounting year may be £240k. There is ~£140k project value awarded for FiPL Yr2, leaving a project fund of ~£410k. We have applications awaiting decision for next LAP meeting and as many developing applications as can be serviced.	G	
BETTER FOR PEOPLE											
13	Implement Visitor Management Plan for 2021 season Outcome sought: Visitor behaviour influenced and changed so that negative impact on the fabric of the moor and local communities is reduced and positive impacts increased.	RD	Milestone: Agree a Visitor Management Plan for the NP working in partnership with key agencies, landowners and commoners . Before 12 April Partnership communication messages agreed. Signage implemented across the NP and updated to reflect new messaging as roadmap changes . Volunteers recruited/rained for outreach and engagement .Information Board erected at Two Bridges . Traffic management proposals agreed at Shipley Bridge. Tender process for summer Marshalls completed and contract started. Cost and consider use of Automated Variable Messaging. Develop proposal for submission to Welcome Back fund		Milestone: Aim for 6 Engagement Volunteers working each weekend across the NP. Marshalls deployed across the NP at agreed sites Implement traffic management works at Shipley Bridge, Black Hill and Bonehill. Agree works for Two Bridges and Foggingtor. Be ready to implement S10 of DCA if required. Revised draft byelaws for public consultation		Milestone: Review the season and learn lessons for future. End of season report to Authority.		Milestone: Develop partnership Visitor Management Plan for 2022. Authority to consider consultation responses on revised draft byelaws.		
			Actual progress: All actions delivered on time. Variable Messaging not pursued but research is complete and officers can implement in the future if required.	G	Actual progress: 6 Engagement Volunteers deployed at weekends across the NP until end September and Marshalls deployed across the NP at agreed sites at weekends during the summer season and daily during school holidays. Traffic management works at Shipley Bridge, and Bonehil completed and works for Two Bridges and Foggingtor agreed . Consultation on draft byelaws started.	G	Actual progress: End of season report presented to Authority. Continued work on byelaws review and traffic restrictions at Two Bridges.	G	Actual progress: Visitor management Plan meeting held and partners agreed plans for 2022 including Dartmoor Marshalls, Engagement Volunteers and joint comms. Wash-up meeting to be held in October 2022. Dartmoor byelaws work progressed but release of next steps in abeyance due to other pressures.	G	
14	Implement the Recreation Strategy and seek funding to deliver where necessary Outcome sought: Funding is secured to implement agreed proposals to improve recreational opportunities and support local communities. Visitor motivation study completed to influence future recreation provision. Cycling development plan completed.	RD	Milestone: Scope PHD for Motivations study, seek LT approval and funding. Draft Cycling Development Strategy to Authority for approval		Milestone: Build cycling proposals into Green Transport Strategy and new funding bids.		Milestone: Finalise a strategic plan for visitor management on the A38 Corridor. Draft Cycling vision linked to Green Transport Plan and presented to Authority as integrated vision		Milestone: Delayed until 2022/23 due to other priorities		
			Actual progress: Motivations Study not progressed due to other workloads and priorities. Cycling Development Strategy drafted and being shared with partners, report to Authority in October	A	Actual progress: First meeting of partners to develop scope and vision for Green Transport Strategy held in September, linked into DCC Bus Improvement Plans and to the SW Active Travel plans. Electric bike taster session to be tested through Welcome Back funding	G	Actual progress: Ongoing work in other areas has lead to this being delayed until Q1 2022/23. Meetings still in diary but no further work undertaken.	R	WILL NOT BE COMPLETED IN 2021/22		
15	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 Pathways Projects Area(s) for improvement using Asset Management Plan data and survey data and develop a costed programme of improvements .		Milestone: Implement projects and identify schemes as candidates for fundraising or external funding bids including FiPL Implement shovel ready schemes with available funding		Milestone: Implementation of improvement and funded schemes		Milestone: Continue programme of improvement schemes		
			Actual progress: A38 corridor, Postbridge cluster and Ivybridge are the areas we are focusing on. Jen is developing a consultation tool with external contractor for use by user groups and interested public/ community groups to capture their ideas for route improvements and missing links. We have started discussions with FiPL team on developing access across the National Park with particular focus on Postbridge cluster for this working with several farms in the area. Ivybridge scheme worked up with delivery this summer. Path surveys have re-started this summer with data continuing to inform our asset management plan.	A	Actual progress: An online consultation tool has been developed now due to go out in January 2022 to capture access ideas for A38 corridor improvements. Advice given to FiPL team regarding access related works coming through with applications. Advice given to Postbridge cluster farms to support their applications to FiPL. Path surveys with PROW Surveyor App rolled out to volunteers with two training sessions delivered. Data from surveys is being fed into Asset Management Plan. Work for Ivybridge access improvements is scheduled for October. Advice on access and recreation priorities provided to FiPL team	A	Actual progress: Ivybridge pathways scheme implementation commenced. Path surveys with volunteers ongoing. FiPL advice re access improvements ongoing.	A	Actual progress: Ivybridge scheme completed. A38 consultation delayed until May 2022. Other works to be picked up through "Miles Better" building on our Miles without Stiles accessibility work.	A	
	Develop a Green Transport Strategy		Milestone: Set up initial meeting with small working group comprising representatives form the NPMP Visitor Management Group. Define scope and timeline for deliver of the plan.		Milestone: To be completed once the first meeting of the group is held.		Milestone: 2nd meeting of Group to consider next steps and revised timeline.		Milestone: Green Transport Strategy timetable developed		

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16	Outcome sought: A strategy to reduce the impact of cars through congestion or inappropriate parking as people arrive and travel around the National Park by other means of transport. Opportunities for those without access to a car are increased.	RD	Actual progress:	R	Actual progress: First meeting of partners to develop scope and vision for Green Transport Strategy held in September, linked into DCC Bus Improvement Plans and to the SW Active Travel plans. Electric bike taster session to be tested through Welcome Back funding	A	Actual progress: 2nd meeting of group to be arranged for February. This work has slipped due to team capacity and work on byelaw review. AW/RD/JM to meet to consider how this is taken forward.	R	Actual progress: This will be delivered in 2022/23 by the 1 year post of Recreation Strategy Development Officer to a draft plan developed by the team (Amber due to plan in place but no delivery within this year)	A
17	Secure funding to deliver the Outreach and Engagement Strategy Outcome sought: Pilot projects are completed informing future longer term partnership projects to increase the diversity of people who are able to enjoy Dartmoor in a sustainable manner.	RD	Milestone: Learn from partnership approaches to funding (Clarion, Access Unlimited) to develop specific, custom, bespoke projects aligned to funder's aims and priorities. Contribute to DNPA GRCF bid2. Search for specific funding pots aligned to the Outreach & Engagement Strategy. Submit bids.		Milestone: Contribute to DNPA GRCF bid2. Search for specific funding pots aligned to the Outreach & Engagement Strategy. Submit bids. Use 'project closure' from Clarion Housing to evaluate future opportunities.		Milestone: Search for specific funding pots aligned to the Outreach & Engagement Strategy. Submit bids. Use evaluation from successful 'Generation Green' GRCF bid to develop succession and legacy bids. Continue relationship with Clarion - exploring opportunities to share learning more widely.		Milestone: Search for specific funding pots aligned to the Outreach & Engagement Strategy. Submit bids. Use evaluation from successful 'Generation Green' Green Recovery Challenge Fund bid to develop succession and legacy bids.	
			Actual progress: Review of Clarion - intermediate targets: completed. Activities and engagement planned for August leading to final stage project plus succession strategy discussed. Generation Green progress to date plus lessons learnt, opportunities, barriers - summarised in preparation for meeting with YHA CEO in July. Contribution identifying Community Engagement Rangers to support ambitions in Outreach & Engagement Strategy completed and submitted into next GRCF bid.	G	Actual progress: GRCF bid successful - authorisation to start project received. Process to recruit 3 posts 'Community Engagement Rangers' started. Clarion Housing evaluation complete: commitment from Clarion to continue the relationship with Dartmoor and expand to other English National Parks. Opportunity for DNPA to build on relationships established with communities and Community Development workers in Plymouth - specifically in wards with high IMD. Generation Green Project delivery on target against key milestones. New 20 day summer programme implemented.	G	Actual progress: GRCF2 underway with recruitment of Community Engagement Rangers. Generation Green scope for second bid being explored. Clarion continue to be significant partners - hosting an 'Innovation Lab' webinar to cascade learning from partnership with National Parks to other social housing providers. O&E Strategy significant driver in developing NLHF bid (Action 26).	G	Actual progress: Generation Green extended by 1 quarter and so additional outreach activities. Three new Engagement Rangers employed and in post - developing plans with partners (National Trust and South West Lakes Trust) to engage new audiences.	G
BETTER FOR COMMUNITIES AND BUSINESSES										
18	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: Complete appraisal of Main Modification and publish for consultation		Milestone: Complete consultation on Main Modifications. Undertake summary report and submit to Inspectorate. Internal training on emerging policies.		Milestone: Receipt of Inspectors Final Report and Adoption of Local Plan		Milestone: Complete detailed monitoring framework and report. Undertake external training/workshops on new policies.	
			Actual progress: Main modifications agreed, appraised and published for consultation	G	Actual progress: Consultation on Main Modifications completed. Reports (including additional papers on NPPF compliance and consultation process) completed and submitted to Inspector. Discussion on training programme for Officers and Members.	G	Actual progress: Inspector's Fact Check Report received and returned. Inspector's Final Report received and published. Statutory notices and notifications completed. Authority report prepared and LP adopted. LP Quick guide written and published. Member training completed. Officer training started and ongoing.	G	Actual progress: Annual Monitoring Report published setting out monitoring framework (for revision into 22/23 which will be first year of new policies). 2x Parish Council training completed and well attended, Agents/architects training completed, very well attended and both very positive feedback. Quick guide on S106 and viability drafted.	G
19	Design Guidance Supplementary Planning Guidance Document (SPD) Outcome sought: New Design Guidance (in the form of an SPD or code) delivers the government's growing emphasis on good design in a way which conserves and enhances Dartmoor's local distinctiveness.	DJ	Milestone: Scope project options with partners		Milestone: Outline guidance drafted for internal discussion		Milestone: External partners engagement		Milestone: Agreement of draft and publication for consultation	
			Actual progress: Not started	R	Actual progress: Expression of Interest for Design Code/Design Guide pilot funding (phase 2) prepared and submitted to PAS/CLG	A	Actual progress: CLG yet to make a decision on successful bids.	A	Actual progress: unsuccessful in design code bid. Drafted project scoping and planned away day with officer to commence review	A
20	Dartmoor Community Resilience Project Outcome sought: The development of a network of peer support project for community groups and businesses leads to new social enterprise and projects which promote sustainable communities.	DJ	Milestone: Hold Network Launch event and second meeting (2) Member recruitment complete (no target) Start training and skillshare programme (minimum 3 sessions)		Milestone: Continue training and skillshare programme (minimum 5 sessions) Six month report due to PCF (1 report, due July) Develop website (1 website) Buy Moor Local initiative (late September) Develop Virtual Arts platform (1)		Milestone: Buy Moor Local initiative delivered (1) Training programme complete (10 sessions delivered, 6 skillshare) sessions Start Evaluation		Milestone: Evaluation complete Final report due (1) Legacy underway	
			Actual progress: Second meeting postponed. Training not started due to lack of demand and discussions started with PCF over alternative.	A	Actual progress: Handover information and outturn report completed. New officer recruited and in post from early October.	A	Actual progress: DCR - Revised project proposal to PCF. Meeting held. Significant delays waiting for responses from PCF. Progressed work as far as possible recognising risk. Training programme lined up. Covid business survey completed and results published. Web and social media reviewed and updated. Initial meetings with various businesses and business reps. Draft economy/community mission statement.	A	Actual progress: Training session held and exceeded numbers proposed in original bid. Budget precisely spent. WeAreDartmoor.co.uk contract signed and web site launched. Final report to PCF completed and signed off.	G
	Moor Otters 2		Milestone: By 28th May; Delivery of launch and other key project related events. Manage creation and launch of online auction site. Liaise with media and PR to maximise publicity opportunities. Secure competition prizes. Trail goes live. By 11th June; Auction commemorative catalogue for sale in VCs.		Milestone: Schools Otter project delivered and exhibited in Princetown Visitor Centre. Competitions completed. Otters returned to artists for makeovers. Suitable buyers identified and corporates invited to bid.		Milestone: October 2nd Otters auctioned. Project wash up completed. Celebratory thank you to key stakeholders. Project closes. Complete Business Survey and report to Authority in December		Milestone: None.	

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)	
21	Moor Otters 2 Outcome sought: A public arts trail that supports local businesses, helps engage new audiences, raises income for National Park projects and raises the profile of the National Park.	SJ	Actual progress: Live since 28th May. Seen a huge response with Otter Spotters out and about. Facebook Group has over 3.1k followers and the Moor Otters Web page is the top ranking page on the Dartmoor site. Two otters have already been 'adopted' raising £7.5k. Public engagement is high, business footfall also high. Retail items are selling well and catalogues now out in Visitor Centres. Media and PR has been strong with excellent coverage of launch of trail continuing through the following weeks. Plenty planned with adoption option and auction event being pushed.	G	Actual progress: Schools have been involved with Mini Moor Otters and had an excellent display at Princetown VC. All Otter competitions completed, winners drawn and prizes given. Moor Otters Arts trail ended on 20th September and otters were returned to base for repairs and amends before the auction on 1st and 2nd October. Feedback, engagement, surveys and general response to the project has been very positive and it has successfully achieved the first two objectives of getting people out and about on Dartmoor and increasing footfall for businesses.	G	Actual progress: Otters were auctioned on 2nd October and the total of all Otter sales raised £68,910. Project wash up completed and due to be delivered to Authority on 7th Jan. A celebratory thank you event was held at Bovey Castle and attended by a mix of hosts, artists and stakeholders. Project closed.	G	COMPLETED	
22	Moorscapes Outcome sought: 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.		Milestone: Re-scoping of current work to date, if applicable Consider against new criteria and if possible link to the emerging larger bid to the National Heritage Lottery Fund. Milestone to link to Action 26 and will be confirmed at end of Q1		Milestone: No Further Action on this now incorporated into Action 26		Milestone:		Milestone:	
			Actual progress: This project is being linked into the new EoI for a large NHLF bid.		NO FURTHER ACTION - INCORPORATED INTO KEY ACTION 26					
BE AN EXCELLENT ORGANISATION										
23	Deliver DNPA's Climate Action Plan Outcome sought: Aim is to be a carbon neutral organisation by 2025.	AG	Milestone: Appoint contractor to complete carbon footprint of DNPA land assets. Pursue purchase of REGO certified renewable energy.		Milestone: Consider investment in capital projects (e.g. electric vehicles, solar PV etc.). Scope introducing sustainable procurement practices with Devon County Council. Scope and appraise additional offsetting projects if necessary.		Milestone: Review digital by default and behaviour change campaign projects to ensure COVID benefits are being maintained effectively. Review renewable energy purchase strategy.		Milestone: Review Action Plan and update Authority.	
			Actual progress: Invitation to quote issued for carbon footprint of land assets, concluding 6th August. DCC close to submitting synthetic PPA project for consideration by DCC leadership.	A	Actual progress: Did not procure against invitation to quote for carbon footprinting exercise because of insufficient interest and capacity within invited organisations, on appraisal the submitted proposals did not represent value for money. Currently in discussion to progress alternative project delivery methods with contractors. DCC sPPA project is progressing through DCC cabinets, likely 6 months away from decision. Scoping procurement amendments delayed until new CFO in post. Report prepared for LT to consider capital investment projects and will be tabled once an alternative project delivery method has been found for the DNPA land asset carbon footprinting project.	A	Actual progress: Update taken to LT and to provide direction on priorities. EV strategy, Solar PV, Renewable Energy, and Carbon footprint of land assets all prioritised. EV strategy for pool vehicles complete and ready for review. Awaiting update from DCC on sPPA renewable energy project. Haytor solar PV scheme being progressed. Procurement of consultant support to assist with carbon footprint of land assets being finalised, although still experiencing delays because of capacity with contractor.	A	Actual progress: EV procurement progressed with demonstration vehicles, carbon footprint of land assets supplier identified and brief accepted, renewable energy purchase options delayed due to market volatility. Annual update to Members delayed due to capacity. Working with Visitor Centres to establish a sustainable procurement strategy In broader work, joint funding secured to appoint contractor to footprint consumption emissions of National Park.	
24	Responding to, and learning from, the Coronavirus pandemic Outcome sought: Sustained service provision. A motivated, healthy and high-performing workforce.	NW	Milestone: Develop a 'roadmap back to the office' setting out a new way of working and delivering our services - to be agreed by LT in consultation with staff and UNISON. Aim is to ensure lessons learnt during the pandemic are acted upon and we embed new practices and avoid reverting to 'old habits'. Feed into digital by default and behaviour change campaign (see Action 23)		Milestone: Monitoring progress through Q1 service dashboard (will include specific questions about return to office and working practices)		Milestone: Monitoring progress through Q2 service dashboard (update specific questions about return to office and working practices). During November 2021, survey staff to assess impact and effectiveness of new ways of working; what is working well? what could be better?		Milestone: Monitoring progress through Q3 service dashboard (update specific questions about return to office and working practices).	
			Actual progress: Plans to return to the office during Q1 delayed due to Government advice to continue to work from home until 19 July. LT has developed principles of future working arrangements to support effective flexible working, use of ICT and improve processes. Further guidance relating to business meetings and travel to be developed.		G	Actual progress: July 2021 - all staff informed of response to survey (85% of office-based staff looking to work more flexibly). Principles of future working arrangements issued. Managers met with individual staff to mutually complete 'blended working assessment form'. Revised working arrangements piloted until 31/01/22. Offices remained closed to public.	G	Actual progress: Proposed survey in November delayed. Increasing Covid cases meant a return to working from home wherever possible in December. Revised working arrangements pilot period extended to 31/03/2022. Covid related absences and isolation and related impact being closely monitored by LT.	G	Actual progress: Flexible working arrangements ongoing. Plan to develop Agile Working Policy & Business Travel Policy. Further discussion with managers will take place in April.
25	Contribute to Government reviews and policy Outcome sought: An independent effective and efficient organisation with strong links to local partners and communities, resourced with finance and necessary tools to 'deliver for Dartmoor'.	KB	Milestone: Precise milestones dependent on Government's response to the Glover review		Milestone: TBD		Milestone: To be determined		Milestone: To be determined	
			Actual progress: We have invited our new Minister to Dartmoor to discuss the Landscapes Review, FiPL etc (date TBC)		G	Actual progress: Formal government response to the Landscapes Review is delayed. Briefing note on Written Ministerial Statement sent to all Members. Lord Benyon has accepted our invitation to visit the National Park but date has been moved from October to November. No engagement from NPE on Spending Review	G	Actual progress: Hosted visit by Lord Benyon which provided an opportunity to demonstrate our work on the ground and to raise key concerns around funding, tools to deliver nature recovery and manage visitor pressure. Government response to the Landscapes Review delayed until 2022	G	Actual progress: Special meeting of National Park Forum held to brief members and seek views. Draft response to the Government's consultation on the Landscape Review presented to March Authority meeting. Final submission in Q1 2022/23.
	Develop a new partnership project to deliver Management Plan priorities and apply for National		Milestone: Submit Application to Green Recovery Challenge Fund. Work up partnership bids for Nature 4 Climate trees and peatlands. Timing of bids to be confirmed		Milestone: Expression of interest (EoI) to NHLF for large Heritage Grant		Milestone: Proceed with first round application for NHLF Heritage Grant including detailed projects, budget and partnership agreement. Start delivery of GRCF outcomes if successful including recruitment of staff		Milestone: NHLF - report to Authority and submit first round application. GRCF - Trainees and Engagement team appointed and in post by 1 April 2022	

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)	
26	Heritage Lottery Funding to deliver Outcome sought: An external funding package to help deliver key priorities in the NPMP review including nature recovery, environmental enhancement, engaging and welcoming a wider range of people and supporting sustainable use of the NP, the local economy, jobs and communities.	RD	Actual progress: Application to Green Recovery Challenge Fund submitted . Bid to the N4C Peatland Grant submitted through SW Peatlands Partnership (SWW) and report to Authority on 9 July. Meeting of possible partners for a new Heritage Fund bid proved positive and Eol being developed.	G	Actual progress: Eol submitted and NHLF have invited us to develop an application. Target submission date February/March 2022 for first round application. GRCF round 2 application successful, £410k to deliver 4 Traineeships, 3 Engagement Rangers and pilot Nature Enhancement Area baseline study between January 2022 and March 2023.	G	Actual Progress: NLHF bid - focus on 3 of NRA pilot catchments and audience in neighbouring towns on their rivers. Plantlife and Sustrans joined partnership, most project concepts complete and project definition underway. Target submission for Stage 1 bid now May or August 2022 tbc with NLHF advice, cannot be later than August as EOI valid for 12 months. GRCF21 - 4 Conservation Trainees recruited, 3 Engagement Rangers at round 2 with good candidates, on track to be delivering by April.	A	Actual progress: Authority approved Stage1 submission to NLHF, work on defining projects and writing application continues, aiming for May '22 submission (Amber as tight timescale). All Green Recovery Challenge Fund staff in place and going well by end March, quarterly monitoring meeting held.	A
27	Developing a strong evidence base and partnerships Outcome sought: An evidence base and strong partnerships with key organisations (e.g., universities) to support our work, report on the state of the National Park and evidence the impact of work to deliver the National Park Management Plan.	RD	Milestone: Scope joint PHD with University of Exeter for Recreational Motivations Study. Second meeting with University of Exeter regarding erosion mapping and predictions work. Roll out SWEEP habitat Mapping and train staff . Roll out Visitor Survey through Engagement Volunteers, Outreach staff and Conservation and Access Trainees		Milestone: tbc - dependant on scoping and funding in Q1. Analyse visitor survey results for spring/summer 2021		Milestone: Analyse 2021 Visitor Survey results for the whole season.		Milestone: Establish plans for 2022/23	
			Actual progress: Motivations Study on hold due to lack of officer time. Awaiting a response from UoE regarding erosion mapping. SWEEP habitat mapping is completed , DNPA team and partners have completed training and the map is now being used . Visitor Survey is being conducted across Dartmoor via Engagement Volunteers, Outreach Vehicle .	G	Actual progress: No further progress in this quarter on the motivation study. Visitor Survey is being analysed and results will be presented to Authority as part of the end of season report in December.	A	Actual progress: End of Season report presented to Authority but small dataset from visitor survey.	A	Actual progress: PhD on visitor motivations is beyond scope of National Lottery Heritage Fund (NLHF)bid but we are talking to the Beyond Greenspace team at Exeter. Aim to include erosion study in NLHF bid.	A

- Priorities:
- Better for Nature
 - Better for Cultural Heritage
 - Better for Farming and Forestry
 - Better for People
 - Better for Communities and Business
 - Be an Excellent Organisation



NPA/AG/22/005

Dartmoor National Park Authority

27 May 2022

PERFORMANCE INDICATORS 2021/22

Report of the Head of Organisational Development

Recommendations: **That Members:**

- (i) **note the content of the report;**
- (ii) **analyse the performance for 2021/22 and consider any action which may be taken to maintain and/or improve good performance or to address under-performance**
- (iii) **note the proposed performance indicator targets for 2022/23**

1 Purpose of the Report

- 1.1 This report informs Members of performance against the Authority's agreed performance indicator targets for 2021/22 and provides an opportunity to discuss, query and challenge performance against each indicator.
- 1.2 Our performance in 2021/22 and the proposed targets for 2022/23 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 determining the governance arrangements for the Dartmoor Partnership Plan (National Park Management Plan) and this will include the reporting arrangements for 'state of the park' indicators. These indicators are related to the Ambitions in the Partnership Plan and many are outcome based. We will report these 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 2021/22

- 3.1 Attached in 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 (2019/20 & 2020/21) 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 2022/23 are also included in the final column.

4 Observations

- 4.1 Staff retention and recruitment in Development Management is a significant issue across the public sector. Recent departures, recruitment gaps and the need to train new staff have affected continuity and performance throughout the year. Meeting demanding targets for determining applications in a timely manner has been difficult however, where targets have been missed, extensions of time have been agreed with applicants – leading to positive outcomes and customer satisfaction in the majority of cases.
- 4.2 Appeals performance is consistent and in line with the target. There has been a 75% increase in enforcement cases resolved in 2021/22 (180 compared to 103 last year) and there are 28 fewer live enforcement cases compared with 12 months ago reflecting the additional resources now in place.
- 4.3 To ensure a focus on current planning applications and those in the pipeline, we have decided to suspend our planning advice service until further notice. The Authority's website has been updated accordingly.
- 4.4 A total of 322.5 working days were lost due to sickness absence in 2021/22 (127 days in 2020/21; 569 days in 2019/20). These figures demonstrate the significant impact of the pandemic and we are now seeing an increase in sickness absence coinciding with changing behaviours in society as legal restrictions have been removed.
- 4.5 Member attendance at Authority meetings was 86% in 2021/22, exceeding the target of 85%.
- 4.6 The increase in the percentage change in carbon emissions (up 20%) is due to the previous year (2020/21) being an outlier in data terms due to the pandemic. Minimal travel and the closure of our premises meant our emissions reduced significantly last year. The overall trend is positive with emissions in 2021/22 at a lower level than in 2019/20.

5 Equality and Sustainability Impact

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

6 Financial Implications

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

7 Conclusion

- 7.1 Members will note that performance in 2021/22 against the indicator targets is mixed. Leadership Team continue to closely monitor performance and, where appropriate, investigate further to understand the detail behind the figures. The failure to meet targets for attendance and engagement at local shows, number of volunteer days and reduced footfall at Visitor Centres can be explained, in large part, by the continuing impact of Covid (lockdown restrictions, central guidance and a slow return to 'normal' circumstances. The red categorisation for Donate for Dartmoor and some planning performance indicators is, in large part, due to staff absence, turnover and/or problems recruiting experienced officers.
- 7.2 Performance on erosion sites and easy to use public rights of way has not been to the level we sought. To address this we have prioritised action in this area within the 2022/23 Business Plan through the 'Miles Better' initiative.
- 7.2 Despite a number of targets not being met, in most cases this does not represent under-performance and 'Team Dartmoor' – staff, Members, and volunteers – continue to demonstrate dedication, flexibility, and commitment to deliver the Authority's objectives. If Members consider performance against the key actions in the Business Plan, the continued impact of Covid for a large part of 2021/22, issues of staff recruitment and retention and continued reductions in core funding then performance has been remarkably resilient and successful. For example, during 2021/22 we secured (in partnership) over £15m of external funding for projects in Dartmoor National Park that will support delivery of the Partnership Plan.

NEIL WHITE

Ref No.	How will we measure our achievement		Responsible Officer	Outturn 2019/20	Outturn 2020/21	Target 2021/22	Outturn	TARGET 2022/23
SUSTAIN - Conservation of the Natural and Historic Environment								
S1(a)	% of SSSI land in the National Park as a whole in:	a) favourable condition	CG	19%	16%	16%	16%	16%
		b) unfavourable recovering	CG	79%	48%	44%	44%	44%
		c) unfavourable declining	CG	2%	2%	7%	7%	7%
S1(b)	% of SSSI land in NPA management in:	a) favourable condition	CG	17%	17%	20%	20%	20%
		b) unfavourable recovering	CG	83%	83%	80%	80%	80%
		c) unfavourable declining	CG	0%	0%	0%	0%	0%
S2	Number of Listed Buildings 'at risk' conserved during the last 3 years		CV	1	1	1	1	1
S3	Number of scheduled monuments 'at high or medium risk' conserved during the last 3 years		AC	20	12	17	17	17
S4	% length of water courses with:	a) 'high' or 'good' ecological status	CG	34%	n/a	n/a	n/a	n/a
		b) 'moderate' ecological status	CG	56%	n/a	n/a	n/a	n/a
S5	Populations of (i) Vigur’s Eyebright, (ii) Southern Damselfly and (iii) Marsh Fritillary which have remained stable or have increased on Dartmoor, when assessed over the previous 5 years		CG			Stable or increasing populations for all 3 species	(i) Vigur’s Eyebright - population secure but numbers have decreased over the last 5 years (will be addressed in 2022/23) (ii) Southern Damselfly population is stable (iii) Marsh Fritillary population has increased on Dartmoor over the last 5 years	Stable or increasing populations for all 3 species

Ref No.	How will we measure our achievement		Responsible Officer	Outturn 2019/20	Outturn 2020/21	Target 2021/22	Outturn	TARGET 2022/23
S6	% of County Wildlife Sites in good condition		CG			90%	%	90%
S7	Erosion sites	a) Number of known erosion sites	SL/RS	295	295	220	295	
		b) % of known erosion sites stable or improving	SL/RS	surveys not undertaken therefore no data available	No data	75%	No data	75%
S8	% of utilisable agricultural land in National Park under agri-environment schemes (2013/14 baseline year)		RD (GD)			60,000ha	48,895ha (Countryside Stewardship Management and Environmental Stewardship Agreements from Natural England)	
S10	% of income derived from sources other than National Park Grant		AS	25.87%	19.33%	30%	31.85%	30%
S11	% change in CO ₂ e from DNPA operations ** (NB: Higher Uppacott was excluded in previous years)		AS	Buildings: 132,685kg +1.3% Transport: 93,457kg -4.4%	Buildings: 100,843kg -24% Transport: 58,900kg -36.98%	Buildings: 0% Transport: 0%	Buildings: 123,586 kg 23 % Transport: 67977 kg 15 %	Buildings: 0% Transport: 0%
				Overall: 226,142kg -1.16%	Overall: 159,743kg -29.36%	Overall: 0%	Overall: 191,564 kg 20 %	Overall: 0%
S12	Number of working days lost due to sickness per Full Time Equivalent (FTE)	a) including long term absence	NW	7.16	1.67	5	4.17	5
		b) excluding long term absence		3.94	1.04	2	2.68	2
S13	% of enforcement cases resolved without the need for formal action		JA/NS	92.70%	95.20%	90%	97%	90%
S14	% of Membership attending Authority meetings		PB	Authority: 88% Development Mgt: 88% Audit & Gov'nce: 73% Overall attendance: 87%	Authority: 90% Development Mgt: 89% Audit & Gov'nce: 74% Overall attendance: 89%	85%	Authority: 86% Development Mgt: 86% Audit & Gov'nce: 81 % Overall attendance: 86%	85%
S15	% of invoices paid on time		CAR	100%	99.94%	100%	99.78%	100%

Ref No.	How will we measure our achievement		Responsible Officer	Outturn 2019/20	Outturn 2020/21	Target 2021/22	Outturn	TARGET 2022/23
S16	% of planning applicants satisfied with quality of the service received		CH/JA	No data	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%. Ongoing survey of service users - analysis to follow	70.40%	75%
S17	% of appeals allowed against DNPA decision to refuse consent (low figure is positive)		CH/JA	27.27%	23.50%	33%	34.7%	33%
ENJOY - Promote a positive experience of Dartmoor National Park for Residents and Visitors								
E1	Number of visitors to Visitor Centres at:	a) Haytor	RM	43,216	10,300	52,000	32,954	52,000
		b) Postbridge	RM	37,286	7,192	58,000	28,530	58,000
		c) Princetown	RM	70,551	11,541	80,000	34,699	80,000
		TOTAL:	RM	151,053	29,033	190,000	96,183	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)		AW	Reported annually combining May and November results from random survey	No data this year due to Covid-19	90%	88.41%	90%
E3	Number of visitors to the National Park		RM	2.5m	1.4m	2.5m	Steam Data for 2021/22 reported June 2022	2.5m
E4	Number of litter bags collected by DNPA staff or volunteers		SL	307	232	no target set	431	no target set
E6	Residents' satisfaction survey		LT	Reported when undertaken - date of next survey not yet confirmed			Reported when undertaken - date of next survey not yet confirmed	Proposed that we delete this indicator as we do not have the resources to undertake the survey
E7	Visitor Satisfaction	(a) survey	RM			To be confirmed	Not undertaken due to Pandemic	Date of next survey not yet confirmed
		(b) Trip Advisor (stars achieved)	RM	4.6	4.3	4.6	4.6	4.6
E9	Number of volunteer days attended by under-represented groups and % of total days (excluding older people)		NW	304.5 (21.4%)	20	400	173.5 (12.6%)	400

Ref No.	How will we measure our achievement		Responsible Officer	Outturn 2019/20	Outturn 2020/21	Target 2021/22	Outturn	TARGET 2022/23
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]		AW	63	No events took place due to to Covid restrictions	no target - record of trends	42	no target - record of trends
	number of people participating		AW	15,500	0	reduce number of very large events	13,211	reduce number of very large events
E11*	Public engagement events		CP	75 (3212 people)	28 events (24,395 people)	135 events	75 events (2594) people	135 events
PROSPER - Work towards ensuring Dartmoor has a thriving economy								
P1	% of planning applications dealt with in a timely manner:	a) major applications determined within 13 weeks *If over 13 weeks Nos of PPAs or Exts	CH	Nil	50.00%	50%	0%	50%
		b) minor applications determined within 8 weeks	CH	67.20%	53.20%	65%	61.3%	65%
		c) other applications determined within 8 weeks	CH	72.70%	76.20%	85%	71.4%	85%
P2		a) % of all planning applications determined which have been approved	CH	86.90%	85.80%	no target - success is positive decisions for Dartmoor	91.2%	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	CH	62.20%	69.56%	80%	45.0%	80%
		c) % of pre-applications for major applications which have been dealt with within 42 days	CH	66.90%	100%	70%	Nil	70%

Ref No.	How will we measure our achievement		Responsible Officer	Outturn 2019/20	Outturn 2020/21	Target 2021/22	Outturn	TARGET 2022/23
P3	Volunteer Days	a) Total number of volunteer days organised or supported by the NPA	NW	1486	1520	9000 (including volunteer conservation groups grant aided by DNPA)	3,737	9000 (including volunteer conservation groups grant aided by DNPA)
				£75/volunteer day		£100/volunteer day	£100/day	£100/volunteer day
		b) Value (expressed in £) of volunteer days	NW (via NPE)	£111,450	£152,325	£900,000	£373,700	£900,000
P4	Visitor spend in Dartmoor National Park (STEAM)		RM	£174m - reported Nov 2019	£92	£165m	Data unavailable until June/July 2022	£165m
P5	Number of affordable housing units approved		DJ	7 (82 affordable units approved subject to S.106 Agreements)	78	25	29	25
P9	Number of:	a) Followers on Social Media	SH	47,216	67,337	60,000	74,350	60,000
		b) Subscribers to e-communications (running total)	SH	1,939	3,047	2,500	3,607	2,500
		c) % opened	SH		44% [av]	45%	no data	45%
P10	Number of unique visitors to website & page views		SH	359,252 / 1,522,993	537,629/1,800,336	350,000 / 2,000,000	525,735 / 1,949,771	350,000 / 2,000,000
P11	Parish Meetings	% of Parish meetings attended at least once in the year	PB	87%		80%	72%	80%
		a) Number of Parish meetings attended by Rangers / Officers	PB	36		53	23	53
		b) Number of Parish meetings attended by Members	PB	79		30	89	30
P12	DNPA attendance at Local shows	a) Number of shows attended	CP	16	0	18	3	18
		b) Number of contacts made	CP	2427	0	2,500	823	2,500

Ref No.	How will we measure our achievement	Responsible Officer	Outturn 2019/20	Outturn 2020/21	Target 2021/22	Outturn	TARGET 2022/23
P13	Number of parishes engaged in preparing a community led plan during the year with advice /assistance from DNPA	Forward Planning	10	To be confirmed	To be confirmed	No longer reported on - only reactive support now provided and via links with Districts.	PI to be deleted??
P14	Donate for Dartmoor:	LT	£26,734	£5,006	Overall target: £30,000	£17,120 (Does not include Moor Otter income)	Overall target: £30,000

Family Performance Indicators



NPA/AG/22/006

Dartmoor National Park Authority Audit and Governance Committee

27 May 2022

STRATEGIC RISK REGISTER 2022/23

Report of the Head of Organisational Development

Recommendation: **That Members approve the Strategic Risk Register for 2022/23 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 2022/23 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 and, following a recommendation from External Audit, a lead officer identified for each risk.

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.	15
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
S5	Farming in Protected Landscapes	9
S6	Review of Byelaws	9
FINANCE		
F1	Potential for further reductions in National Park Grant	16
F2	Inadequate financial management	4
F3	Appeals, Public Enquiries and enforcement action	6
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 It is recommended that Members approve the Strategic Risk Register for 2022/23 as attached at Appendix 1, subject to any amendments Members agree to make.

NEIL WHITE

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

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
P1	Ineffective internal communication				
Lead Neil White	Consequence if no action Lack of understanding of objectives, targets, priorities, issues, and challenges Dis-engaged staff create a poor impression of DNPA when in-contact with the public and our stakeholders	Leadership Team meets every Monday morning for a quick communication catch up. Messages are then disseminated as appropriate. Key messages are communicated by email to all staff. Monday Message is a regular communication tool from Chief Executive to all staff and Members. "Golden thread" linking Partnership Plan and Business Plan with individual appraisals & 1:1s. Annual <i>Team Dartmoor Day</i> (cancelled in 2020 & 2021) and individual <i>Team Dartmoor</i> days. Regular team meetings (virtually via Teams as required/appropriate) MS Team training provided to all staff (Spring 2022) Intranet & website Regular briefings to Members and two officer/Member working panels (virtually via Teams as required/appropriate). Video conferencing facilities essential tools for internal/external comms supported by investment in new laptops and mobile phones.	3	4	12
Additional control measures planned					
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; next survey planned in 2022) with focus on employee engagement. New Senior Managers Group (Leadership Team and Heads of Service/Team Managers) established April 2022. Group will meet quarterly to discuss strategic and key operational issues which will improve internal comms. Effective staff induction process in place. Communication methods constantly reviewed and mixture of written, online and face to face utilised Ongoing engagement with staff and managers regarding future working arrangements, including flexible working.					
Resources required: Staff & Member time is needed to participate fully.					

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 2022/23

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 2022/23

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				
Lead SH	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	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 Community Engagement Rangers appointed; externally funded project will increase engagement with new audiences	3	3	9
Additional control measures planned					
Communications and 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. Online planning satisfaction survey with a link provided to all users of the planning service (from pre-application to formal planning applications). 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. Need to review the value/impact of supplying content in parish/community magazines/newsletters. Regular columns and articles in local newspapers. Quarterly newsletter Moor Life to improve awareness and understanding of our work. We are continuing to use a mix of digital and 'real world' communication to engage and inform.					
Resources required: Staff time will be needed to communicate and engage with residents and prepare materials. The extra project capacity with the new Community Engagement rangers will help us connect with new audiences but the funding is only for one year					

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 2022/23

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			

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 2022/23

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.				
Lead AS	Consequence if no action Non-compliance with legislation. Inability to provide core services. Loss of reputation. Impact on service delivery. Breakdown of communication. Delays/failure to update records.	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 quarterly to ensure system integrity Planning system (PACS) is no longer supported and the project to replace this core business system was delayed – the project is currently on track to go live in Sept 2022. Lack of external support and loss of experienced staff in ICT means only Head of ICT has knowledge of PACS system to fix problems.	3	5	15
Additional control measures planned					
Migration of all user mailboxes to Microsoft 365 Cloud is planned for the first quarter. This will improve resilience and mean that access to emails is maintained even in the event of power outages at Parke, as seen recently in Storm Franklin.					

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 2022/23

Resources required Staff Time Funds for new ICT hardware and software			
Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	3	5	15
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 2022/23

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)				
Lead NW	<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					
<p>Training for Members who sit on the Assurance & Governance Committee to help with their role to challenge, scrutinise and gain assurance, especially in areas such as audit, finance, performance, and governance.</p> <p>Review internal project management</p> <p>Financial training for budget holders/senior managers</p>					
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 2022/23

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 Partnership Plan				
Lead KB	Consequence if no action Partnership Plan actions not undertaken Ambitions not delivered	Extensive engagement with partners and stakeholders in development of the current Partnership Plan (National Park Management Plan). 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 delivery mechanism and the details of this are still unclear. We are working closely with partners, on a bid to the National Lottery Heritage Fund for a project focused on delivering several of the key actions in the Partnership Plan. Light touch review of the partnership plan being undertaken in 2022 to ensure it links to Government Response to the Landscapes Review and other Government commitments such as 30x30.	3	3	9
Additional control measures planned					
Reviewing governance arrangements for the Partnership Plan in 2022 State of the Park Report being developed to help monitor impact					
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 2022/23

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				
Lead NW	Consequence if no action 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	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. 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. Ongoing monitoring of the effectiveness of this control mechanism. Planners need to be realistic about time scale on framework, particularly if legal work is required. 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. Recruitment and retention of Planning Officers is a challenge for all local authorities	3	4	12
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, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	4	8
Outcome Major applications are dealt with in a timely way The performance agreement will allow time to be taken to achieve a quality outcome					

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 2022/23

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.				
Lead NW	Consequence if no action 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.	Risk Management Strategy Risks monitored by A&G and Leadership Team. 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 Annual Governance Statement following review of all governance arrangements. Health, Safety & Wellbeing Committee 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	2	3	6
Additional control measures planned					
Risk Management Strategy to be updated and presented to Authority. Financial management training for budget holders/senior managers					
Resources required: None					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	3	6
Outcome					
Risk based approach embedded in culture of the organisation. All risks effectively managed.					

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

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				
Lead AS	Consequence if no action 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.	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	1	4	4
Additional control measures planned					
This is a risk which it is difficult to control, but is considered relatively low risk					
Resources required:					
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					

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

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'				
Lead NW	Consequence if no action Failure to deliver corporate objectives. High stress levels and staff absence. Targets/improvement not achieved Staff unclear of roles & responsibilities in new structure	Officers (particularly 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.	3	5	15
Additional control measures planned					
Agile Working Policy being developed to enable and support effective performance, whenever and wherever, it is undertaken.					
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					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

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				
Lead KB	Consequence if no action Reduced capacity/productivity Service pressures could lead to 'bad' decisions and high stress levels Poor performance Increase in complaints Contracts and obligations not fulfilled	Active staff management and support through a mixture of: <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. Higher levels of turnover during 2021/2022 and difficulty in recruiting to some roles has placed additional pressure on some teams. New appointments have made a very positive start and impact.					
Resources required: Staff time and resources to deliver an effective programme. May need external support					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	4	5	20
Outcome Well informed, motivated workforce Effective leadership Appropriately supported and trained staff			

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DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
S5	Farming in Protected Landscapes (FiPL): risks associated with Authority's decision to participate in FiPL programme	NB. key risks and full detail of mitigation measures are set out in Authority report dated 9 July 2021. Progress (first six months) reported to Authority in February 2022			
Lead JS	<p>Consequence if no action</p> <p>Lack of applications</p> <p>Staff resource</p> <p>Link with existing agri-environment schemes</p> <p>Financial risk as the accountable body</p> <p>End of Year 1 spend and lack of clarity of funding in Years 2 & 3</p> <p>Local Assessment Panels (LAP)</p>	<p>Effective local communication and engagement</p> <p>Project Manager appointed; seeking dedicated project officer; work programmes reviewed</p> <p>Process checked with Rural Payments Agency</p> <p>Natural England involved in Local Assessment Panel</p> <p>Ensure National Framework works with internal governance arrangements. Clear governance arrangements required at protected landscape level</p> <p>Highlighted as significant risk to Defra; Defra to review once FiPL operational; risk of no funding or reduced funding in years 2 and 3 is low given commitment in Agricultural Transition Plan</p> <p>Establish terms of reference in line with Defra's expectations for LAPs, particular care regarding "conflicts of interest"; careful consideration of appointment to LAP; training/guidance for panel members</p>	Cumulative score 3	4	12
Additional control measures planned					
Project Manager to focus on strategic delivery of the programme – to include finance and performance management. Changes and risk to delivery identified early. Risk to be continually monitored. Local Assessment Panel to meet regularly to consider applications promptly.					
Resources required: Staff time and financial resources					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	3	3	9
Outcome Prompt action when delays or new risks identified resulting in successful delivery of the programme.			

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Risk Ref	Risk Description	Control measures to manage risk	Risk Rating		
			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Residual Risk Rating
S6	Review of byelaws with respect to access land in Dartmoor National Park	NB. key risks and full detail of mitigation measures are set out in Authority report dated 9 July 2021			
Lead RD	Consequence if no action Reputational risk that the Authority is perceived to be 'anti visitor' Legal risk of challenge of the process Staff resources	Clear communications Full public consultation Thorough and considered approach to responses received through the consultation Process agreed with legal advisers Defra advice requested at start of the consultation period	4	5	20
Additional control measures planned					
Project timeline assessed to ensure officer time (including legal support) allocated to fully assess the responses to the consultation and make any changes to the revised byelaws before taking further report to Authority and completing the process. Seek Defra response before drafting any changes Pro-active communications Enforcement Policy drafted for presentation to Authority in June 2022					
Resources required: Officer time and support from legal advisers					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	3	3	9
Outcome Revised byelaws are proportionate and deliver against 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 2022/23

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 via the National Parks Financial Grant Agreement)				
Lead KB	Consequence if no action 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	The Authority has committed to a business review during 2022/23 in order to reduce costs/increase income. There is a commitment to explore the establishment of a charitable trust as a vehicle for income generation in support of National Park purposes. Defra are requiring a new Financial Grant Agreement which may pose operational issues for the Authority. Robust level of Reserve Balances maintained. Strong budget management and procurement performance and evidence of using resources efficiently and effectively	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. Committed to a business review in 2022/23 which will look at workforce issues, premises and how to increase external income.					
Resources required: Officer time					
Planned Residual Risk			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			4	4	16
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					

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Yellow = Needs Attention – scores 10-19

Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

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				
Lead AS	Consequence if no action Unfunded budget variance. Under spend of core grant Reputational damage	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 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.	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					

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DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

Planned Residual Risk	Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
	1	4	4
Outcome Financial outturn on target			

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

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				
Lead NW	Consequence if no action Bad decisions that damage Dartmoor Additional costs and significant budget overspend Loss of public confidence Poor PR	Head of Development Management reviews all appeal files to learn lessons; reporting to LT and Members External legal advice and support obtained where necessary Good Practice Guide for Members and officers (planning) and appropriate training Enforcement Policy	3	5	15
Additional control measures planned Procure expert input when necessary Clear project management arrangements for high profile cases Head of Development Management to oversee and support review of Enforcement Policy, cases and management working closely with Deputy Head of Development Management and Planning Officers (Monitoring & Enforcement) x 2					
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					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

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				
Lead AS	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					

Red = Cause for Concern – scores 20-25

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

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				
Lead AS	Consequence if no action Failure of partners/contractors Schemes not delivered on time or over budget. Damage to reputation. Value for Money not achieved Sustainability principles not applied Procurement rules not followed providing opportunity for challenge	Service level agreement with Devon Procurement Service (DPS) to provide procurement support Standard set of templates, terms and conditions etc. kept up to date by DPS (on SharePoint site) Use of e-procurement portal Member of Devon & Cornwall Procurement Partnership. Financial appraisal. Risk Assessments. Financial Regulations / Standing Orders. Sustainable procurement policy Procurement procedures Procurement training Contract management Contractor Vetting & Insurance Project Management Training	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			Probability (5=high, 1=low)	Severity (5=high, 1=low)	Planned Residual Risk Rating
			2	3	6
Outcome					
All procurement undertaken within policies, procedures & legislation					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

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				
Lead RD	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.	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 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					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

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				
Lead NW	Consequence if no action Financial cost. Judicial reviews/Legal challenges. Loss of reputation. Demands on legal service time High level of complaints/appeals Information Commissioner adverse finding	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	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					

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Green = Ok – scores 0-9

DARTMOOR NATIONAL PARK AUTHORITY STRATEGIC RISK REGISTER 2022/23

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	Changes in legislation/failure to implement new legislation or policy				
Lead KB	Consequence if no action Financial cost/budget difficulties. Requirement to revise working practices or introduce new systems. Potential compliance difficulties. Financial impact if the Authority cannot respond promptly	The National Park Authorities 'Legalnet', South West Councils (HR) 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	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. Engaging with Defra on Government response to the Landscapes Review					
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					

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Green = Ok – scores 0-9