

## YORKSHIRE DALES NATIONAL PARK AUTHORITY

31<sup>st</sup> January 2006**ANNUAL AUDIT AND INSPECTION LETTER****Purpose of report**

To consider the Audit Commission's Annual Audit and Inspection Letter.

**Strategic Planning Framework**

The information contained in this report is consistent with the Authority's approved and adopted strategic planning framework:

- **Best Value Performance Plan**  
"Advise on, and deliver, financial management support, ... for all departments of the NPA."
- **Existing policies and strategies**  
"NPA's accounts are subject to external audit by an auditor appointed by the Audit Commission" (Financial Regulations, paragraph 17.1 (i)).

**Annual Audit Letter**

A copy of the Annual Audit Letter is **attached**. The letter summarise the significant issues arising from the 2004/05 audit. The contents of this letter were considered by the Audit & Review Committee at its meeting on 19<sup>th</sup> December 2005

In particular, the report highlights key areas for improvement in relation to the Authority's administration and delivery of its Planning Service (page 4, paragraph 2; pages 10-13, paragraphs 26-38), and in particular identifies the following action (page13): "Reduce the size of the Planning Committee, whilst retaining the balance". The members of the Audit & Review Committee debated the matters raised, including the particular recommendation, but recommended the following:

***"RESOLVED –***

*That:*

- (a) *at the time of the Committee's consideration of the Annual Audit letter, the Audit and Review Committee does not support the recommendation to reduce the size of the Planning Committee, however the Committee calls upon the Planning Working Group and the Policy Development Forum to address the issues that the Committee has raised in its debate for feed back to the Authority meeting on 31<sup>st</sup> January 2006;*

- (b) *the proposed response to deal with the following actions recommended by the Auditor through the Authority's budget process for 2006/07 and subsequent years:*
- *“Ensure that a working balance in line with the financial strategy is maintained”; and*
  - *“Seek to increase income from current and potential additional sources of funds”*
- be noted; and*
- (c) *Officers be congratulated on receiving an unqualified opinion on the annual accounts.”*

The Audit Commission's findings were subsequently discussed at the meeting of the Planning Performance Working Group on 23<sup>rd</sup> December 2005, and will also have informed the discussions at the Policy Development Forum meeting on 19<sup>th</sup> January 2006.

### **RECOMMENDATION**

Members are asked to consider the Audit Letter in light of the recommendations of the Audit and Review Committee.

DAVID BUTTERWORTH  
CHIEF EXECUTIVE

16<sup>th</sup> January 2006