

Yorkshire Dales National Park Authority

Value for Money Interim Report

Year ended 31 March 2023

16 July 2024

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Members of the Audit and Review Committee
Yoredale
Bainbridge
Leyburn
North Yorkshire
DL8 3EL

16 July 2024

Dear Audit and Review Committee

2022/23 Value for Money Report

We are pleased to attach our interim commentary on the Value for Money (VFM) arrangements for Yorkshire Dales National Park Authority. This commentary explains the work we have undertaken during the year and highlights any significant weaknesses identified along with recommendations for improvement. The commentary covers our interim findings for audit year 2022/23.

The Department for Levelling Up, Housing and Communities (DLUHC) has worked collaboratively with the FRC, as incoming shadow system leader, and other system partners, to develop measures to address the delay in local audit. The National Audit Office (NAO) issued a consultation on 8 February 2024 seeking views on changes to the Code of Audit Practice (the Code) to support auditors to meet backstop dates and promote more timely reporting of their work on value for money arrangements. The consultation proposes to reduce the scope of the VFM reporting up to and including the 2022/23 financial year. At this stage, we are continuing to report VFM in line with our existing responsibilities as set out in the 2020 Code.

This report is intended solely for the information and use of the Audit and Review Committee and management. It is not intended to be and should not be used by anyone other than these specified parties.

We welcome the opportunity to discuss the contents of this report with you at the Audit and Review Committee meeting on 16 July 2024.

Yours faithfully

Rob Jones

Partner

For and on behalf of Ernst & Young LLP

Encl

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Public Sector Audit Appointments Ltd (PSAA) issued the "Statement of responsibilities of auditors and audited bodies". It is available from the PSAA website (https://www.psaa.co.uk/auditquality/statement-of-responsibilities/)).The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas. The "Terms of Appointment and further guidance (updated July 2021)" issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature. This report is made solely to the Audit and Review Committee and management of the Authority in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the Audit and Review Committee and management of the Authority those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Audit and Review Committee and management of the Authority for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.

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01 Executive Summary

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Executive Summary

Purpose

Auditors are required to be satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We do not issue a 'conclusion' or 'opinion', but where significant weaknesses are identified we will report by exception in the auditor's opinion on the financial statements. In addition, auditors provide an annual commentary on arrangements published as part of the Auditor's Annual Report. In doing so, we comply with the requirements of the 2020 Code of Audit Practice (the Code) and Auditor Guidance Note 3 (AGN 03).

The purpose of this interim commentary is to explain the work we have undertaken during the year and highlight any significant weaknesses identified along with recommendations for improvement. The commentary covers our interim findings for audit year 2022/23.

The Department for Levelling Up, Housing and Communities (DLUHC) has worked collaboratively with the Financial Reporting Council (FRC), as incoming shadow system leader, and other system partners, to develop measures to address the delay in local audit. As part of the NAO consultation issued on 8 February 2024, there is a proposal to reduce the scope of the VFM reporting up to and including the 2022/23 financial year. However, the consultation states that where auditors have begun or already undertaken work that no longer falls under the reduced scope (if agreed once the consultation closes), they may still report on it in accordance with Schedule 4. We are continuing to report VFM in line with our existing responsibilities as set out in the 2020 Code to ensure a smooth transition to the 2023/24 audit year when auditors are required to meet the full Code reporting responsibilities.

The report sets out the following areas which have been assessed up to the point of issuing this interim report:

- Any identified risks of significant weakness, having regard to the three specified reporting criteria;
- An explanation of the planned responsive audit procedures to the significant risks identified;
- Findings to date from our planned procedures; and
- Summary of arrangements over the period covered by this report (Appendix A).

We will summarise our final view of the value for money arrangements as part of the Auditor's Annual Report once the audit report has been issued for 2022/23.

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Executive Summary (continued)

Risks of Significant Weakness

In undertaking our procedures to understand the body's arrangements against the specified reporting criteria, we identify whether there are risks of significant weakness which require us to complete additional risk-based procedures. AGN 03 sets out considerations for auditors in completing and documenting their work and includes consideration of:

- our cumulative audit knowledge and experience as your auditor;
- reports from internal audit which may provide an indication of arrangements that are not operating effectively;
- our review of Authority committee reports;
- meetings with the Head of Finance;
- information from external sources; and
- evaluation of associated documentation through our regular engagement with Authority management and the finance team.

We completed our risk assessment procedures and did not identify any significant weaknesses in the Authority's VFM arrangements.

As a result, we have no matters to report by exception at this stage of the audit and we will update our interim reporting as part of issuing the final commentary in the Auditor's Annual Report later in the year.

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Executive Summary (continued)

Reporting

Our interim commentary for 2022/23 is set out over pages 10 to 12. The interim commentary on these pages summarises our understanding of the arrangements at the Authority based on our evaluation of the evidence obtained in relation to the three reporting criteria (see table below) throughout 2022/23. Where appropriate we have understood arrangements to ensure retrospective conclusions can be made relating to 2022/23.

Appendix A includes the detailed arrangements and processes underpinning the reporting criteria. These were reported in our Auditor's Annual Report and have been updated for 2022/23.

In accordance with the NAO's 2020 Code, we are required to report a commentary against the three specified reporting criteria. The table below sets out the three reporting criteria, whether we identified a risk of significant weakness as part of our planning procedures, and whether, at the time of this interim report, we have concluded that there is a significant weakness in the body's arrangements.

Reporting Criteria	Risks of significant weaknesses in arrangements identified?	Actual significant weaknesses in arrangements identified?
Financial sustainability: How the Authority plans and manages its resources to ensure it can continue to deliver its services	No significant risks identified	No significant weakness identified
Governance: How the Authority ensures that it makes informed decisions and properly manages its risks	No significant risks identified	No significant weakness identified
Improving economy, efficiency and effectiveness: How the Authority uses information about its costs and performance to improve the way it manages and delivers its services	No significant risks identified	No significant weakness identified

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Executive Summary (continued)

Independence

The FRC Ethical Standard requires that we provide details of all relationships between Ernst & Young (EY) and the Authority, and its members and senior management and its affiliates, including all services provided by us and our network to the Authority, its members and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on the our integrity or objectivity, including those that could compromise independence and the related safeguards that are in place and why they address the threats.

There are no relationships from 1 April 2022 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

EY Transparency Report 2023

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year end 30 June 2023:

EY UK 2023 Transparency Report | EY UK

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02 Value for Money Commentary

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Value for Money Commentary

Financial Sustainability: How the Authority plans and manages its resources to ensure it can continue to deliver its services

No significant weakness identified

The Authority has adhered to governance processes for setting a balanced budget and Medium Term Financial Strategy (MTFS). The budget and MTFS were underpinned by assumptions that we deemed reasonable and well supported.

The 2023/24 – 2025/26 budget for the Yorkshire Dales National Park Authority and the associated reserves strategy was approved by the Finance and Resources committee on 7th February 2023.

A balanced budget was produced for 2023/24. This includes the planned use of £0.4m of Earmarked Reserves for IT, Estates, Plant and planned multi-year projects.

The total planned expenditure is £10.6m. This is significantly 'over-achieving' against the Authority's objective (£9.1m), although less than the highest spending levels of 2022/23 of £12.7m. The planned expenditure will support the delivery of the following objectives:

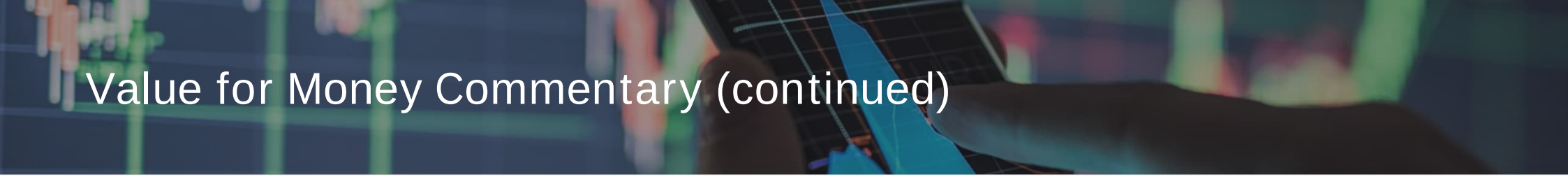
- Providing almost £1m of funding for farmers and landowners through Defra's Farming in Protected Landscapes programme;
- Increasing the accessibility of visitor facilities;
- Producing a new Nature Recovery Plan for the National Park;
- Providing an efficient and effective Development Management service;
- Preparing a new Local Plan for the whole National Park.

The Authority has incorporated external challenges that have a negative impact on the budget, including the DEFRA core grant of £5.2m, a flat settlement with no inflationary increase over the three years. By the end of the three years, there will have been no increase in the grant for 8 years. In light of this, The Defra Secretary of State announced a 'one off' payment of £440k to assist with the current financial difficulties, particularly around inflationary pressures.

The 'one off' payment will assist in addressing short term pressures, however this will not address longer term financial challenges. Projected deficits going forward are forecast to rise, hence there is further structural attention required by the Authority, either by securing additional income or making further savings, in addition to a longer term core funding commitment required from the Government.

Conclusion: Based on the work performed, the Authority had proper arrangements in place in 2022/23 to enable it to plan and manage its resources to ensure that it can continue to deliver its services

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Value for Money Commentary (continued)

Governance: How the Authority ensures that it makes informed decisions and properly manages its risks

No significant weakness identified

The Authority had arrangements in place to ensure it made informed decisions and properly manage risks in 2022/23.

The annual risk management review, conducted by the Audit and Review Committee, provide members the opportunity to review the effectiveness of the arrangements for risk management, in line with the Authority's Risk Management Policy. The strategic and operational risk registers sets out the Authority's approach to risk management and provides a coherent picture of all the corporate processes which help to make sure risks are managed to acceptable levels.

Inherent in the corporate aims and outcomes are 'risks' that create uncertainty. The Authority recognises it has a duty to manage these risks in a structured way to help ensure delivery of priorities and to provide value for money services. The Authority implements an active process for identifying and managing truly strategic risks and how each risk and its components are controlled.

The Authority's internal auditors provide an independent appraisal function for the review of internal control systems. Internal Audit undertakes reviews of the main financial and operational systems, based on a risk analysis of the functions undertaken by service areas. This element of its work also contributes to the maintenance of a sound system of internal financial control. The internal audit review gave a year end opinion of Substantial assurance.

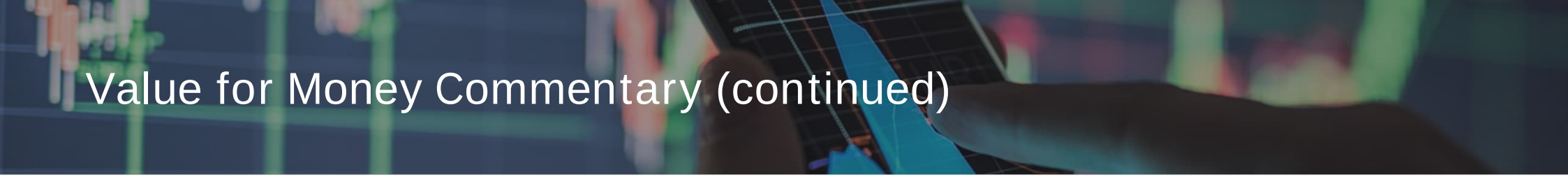
The Head of Internal Audit Opinion for 2022/23 was presented to the Audit and Review Committee on 18th April 2023. There were no significant control weaknesses which, in the opinion of the Head of Internal Audit, needed to be considered for inclusion in the Annual Governance Statement.

The Authority published their draft 2022/23 financial statements for audit, in line with the Audit and Accounts regulations, and advertised and held an inspection period for members of the public in line with these regulations.

We have assessed that the 2022/23 draft financial statements were arithmetically correct, agreed to the data in the general ledger, and materially prepared in line with the content required by the CIPFA Code. The Authority has carried out bank reconciliations during the year. Therefore, appropriate arrangements for financial reporting were in place during 2022/23.

Conclusion: Based on the work performed, the Authority had proper arrangements in place in 2022/23 to make informed decisions and properly manage its risks.

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Value for Money Commentary (continued)

Improving economy, efficiency and effectiveness: How the Authority uses information about its costs and performance to improve the way it manages and delivers its services

No significant weakness identified

The Authority has arrangements in place to improve economy, efficiency and effectiveness. These derive from the Corporate Plan, setting out the Authority's priorities and objectives. The Audit and Review Committee assess progress towards achieving these objectives.

Setting meaningful objectives is a critical part of the Authority's corporate management. The objectives maintained in the Corporate Plan for 2022/23 were approved by Members at the Authority meeting in December 2021, and formed the basis for setting the subsequent budget for 2022/23.

Objectives are grouped under the National Park Management Plan's six 'ambitions for 2040'. For each objective, the Corporate Plan sets out the 'milestone' that the Authority want to reach by the end of this financial year, and this is used to guide the assessment of progress.

Out of the objectives set, 87% are either 'achieved' or 'on-course'. Notable projects to improve economy and effectiveness whilst driving efficiency include:

- Agreeing grants worth over £870,000 to support farmers and landowners through the Farming in Protected Landscapes programme;
- The Catchment Sensitive Farming programme has been extended to cover the whole of the National Park;
- Continuing to dealing with planning applications within government target times;
- Educational and skills based activities delivered to almost 2,400 children.

In addition, the Finance & Resource Committee conducts a quarterly review of the Authority's financial performance and highlights any significant variances from the budgeted profile. The review conducted in 2023/24 Q1 noted that in overall terms the picture is positive. Spending is down on what was anticipated, principally to do with 'timing issues'. Additional costs will be incurred as a consequence of the higher than anticipated pay award, likely to be covered by extra income.

The income position is generally positive. Reductions in planning fee income will be offset by additional income from other sources.

Conclusion: Based on the work performed, the Authority had proper arrangements in place in 2022/23 to enable it to plan and manage its resources to ensure that it can continue to deliver its services.

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03 Appendices



Appendix A - Summary of arrangements

Financial Sustainability

We set out below the arrangements for the financial sustainability criteria covering the year 2022/23.

Reporting criteria considerations	Arrangements in place
How the body ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them	The Authority produce an annual setting of the Medium-Term Financial Plan which looks ahead in detail at the next 3 years. This plan also includes a forecast at the Senior Manager Level over a 5 year projection to consider potential issues. Budget Managers and senior managers feed into this process to identify sources of income and costs. HR and Finance also produce a plan which includes a detailed budget of staffing costs.
How the body plans to bridge its funding gaps and identifies achievable savings	The Authority looks for opportunities outside its core grant to bring in external funding, providing the required outputs to meet with National Park purposes and objectives. The authority has been successful to date, their external funding is almost at the same level of the Core Grant. In 2009, the Authority lost 25% of the core grant, initiating a major cost saving exercise which involved reduced overhead spending, a changed expense policy and a restructure, losing 30 staff. The Authority are appropriately equipped to deal with any potential future financial challenges.

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Appendix A - Summary of arrangements

Financial Sustainability (continued)

We set out below the arrangements for the financial sustainability criteria covering the year 2022/23.

Reporting criteria considerations	Arrangements in place
How the body plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities; How the body ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system	The Authority publishes a 5 year Management Plan, compiled with stakeholders and other bodies within the National Park. This sets out the priority areas which all the partners are going to focus on in the next 5 year period. The Authority produces a Corporate Plan which breaks this down into actions and objectives for the coming year, with annual targets towards reaching the goals of the National Park Plan. Priorities are set by Members and finances are allocated broadly in line with the 3 sets of programmes: • Priority • Adequate • Limited Priority programmes receive the most financial support to meet objectives. Overheads are allocated funding on the basis of need, all statutory officer posts are in place, and audit, insurance and other statutory functions are properly financed.

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Appendix A - Summary of arrangements

Financial Sustainability (continued)

We set out below the arrangements for the financial sustainability criteria covering the year 2022/23.

Reporting criteria considerations	Arrangements in place
How the body identifies and manages risks to financial resilience, e.g., unplanned changes in demand, including challenge of the assumptions underlying its plans	The Authority operates a thorough Risk Management process, covering operational and strategic risks. Their core financial risk is the continuity of government funding, but as this is announced at least before each financial year this income is predictable and essentially guaranteed. Where cuts or freezes in core grants are announced, the Authority holds sufficient contingency reserves to fund the shortfall or allows for restructuring costs due to downsizing. In terms of 'paid for' services, the key ones include 'Planning' and 'Car Parking'. Car park income is monitored extremely closely as this represents the largest source of non-DEFRA income (excluding short term ring-fenced grants). The Authority use past history to project future income budgets, which are deliberately set prudently. The Authority actively search out new grant funding opportunities to cover key objectives and also to try and cover some of the overhead costs to run the projects. Where large projects have an end date, the entity proactively identifies funding streams which can replace the projects to maintain the level of activity and also to redeploy the staff who would otherwise leave the organisation. The Authority can expect a further cut (>5%) in DEFRA core grant, necessitating additional operational cutbacks. The Authority's budget highlights that the DEFRA core grant is another flat settlement with no inflationary increase over the three years. By the end of this period, there will have been no increase in the grant for 8 years. Despite this, the Authority has suitable counter measures in place. They have also been provisionally allocated an additional £440k of capital funding from DEFRA in FY 24/25.

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Appendix A - Summary of arrangements

Governance

We set out below the arrangements for the governance criteria covering the year 2022/23.

Reporting criteria considerations	Arrangements in place
How the body monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud	The Risk Management process is actively maintained. Internal controls are reviewed via an internal audit programme managed and delivered by the Authority's internal auditors, Veritau. In addition, the Authority employs one fully qualified accountant who is versed in the correct operation of financial controls, and a Solicitor / Monitoring Officer who advises on legal matters. The Authority does not face typical risks associated with local authorities, since they do not deal with social funding issues, including housing, rates, and collection. The Authority has arrangements to prevent and detect fraud, including restricting access to the finance system, SUN, exclusively to the finance team. In addition, appropriate restrictions are placed on staff dependant on their positions, purchase orders are electronically passed through the authorisation process in a secure application, Proactis. Payment runs are checked by Director of Corporate Services and one other Finance Member before payments are authorised.
How the body approaches and carries out its annual budget setting process	Salary budgets are set centrally by HR/Payroll and are based on individual posts. New staff added in year receive appropriate budget through the virement process where money is taken from reserves and added to budget. Each Director fills out a budget bid for every programme, and corporate managers will ask for allocations based on last year's allocation plus or minus changes in circumstances. Capital expenditure is profiled, and any specific reserves are used to balance off the capital spend. There is a 5 year pot of money set aside from reserves to manage the spikes in expenditure on capex. This information then feeds into a central budget sheet which is discussed at a Senior Managers Meeting with Directors and the Monitoring Officer. Any new posts are discussed along with any proposed new expenditure before being agreed. Income streams are only included at this point if confirmed to go ahead, other additional income will be added mid-year when certain. SMT will decide how much if any of general reserves can be used to balance the budget if there is a deficit. The draft budget then goes to Members (Authority) meeting by the end of March to discuss, and, if agreed becomes the budget targets for the following year.

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Appendix A - Summary of arrangements

Governance (continued)

We set out below the arrangements for the governance criteria covering the year 2022/23

Reporting criteria considerations	Arrangements in place
How the body ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed	The Head of Finance produces monthly financial management reports for the Senior Management Team (SMT) who discuss the figures at SMT meetings. This is also extended to Heads of Sections and Budget Managers, who are asked to feedback any issues they are having with their budgets. Quarterly reports are produced for Members, and they discuss at Finance & Resource meetings throughout the year, which are made publicly available. Members also get updated reports on objectives so they can also see how the Authority is performing against the annual targets, not just the financial ones.
How the body ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee	Governance at the Authority is achieved within a framework of delegation and Financial Regulations. In line with our expectation, the Authority applies a formalised approach, with the necessary supporting information supplied at the point that decision-making takes place. An example includes detailed budget information supplied to the Finance Committee when the annual draft budget is prepared.

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Appendix A - Summary of arrangements

Governance (continued)

We set out below the arrangements for the governance criteria covering the year 2022/23

Reporting criteria considerations	Arrangements in place
How the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests)	The authority employs a Solicitor/ Monitoring Officer, who deals with these issues at a corporate level. This is in addition to a further Solicitor/ Deputy MO, who has specific responsibility for ensuring that the entities planning service remains compliant with the complex regulations associated with planning law. To support member compliance, the authority has a process for controlling and reporting gifts & hospitality, declarations and conflicts of interest overseen by their standards Committee.

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Appendix A - Summary of arrangements

Improving economy, efficiency and effectiveness

We set out below the arrangements for improving economy, efficiency and effectiveness criteria covering the year 2022/23

Reporting criteria considerations	Arrangements in place
How financial and performance information has been used to assess performance to identify areas for improvement	The Senior Management Team undertake budget monitoring activities monthly, Members of the Finance & Resources Committee complete these activities quarterly. Both financial and outcomes-based performance management information is used to assess progress made against corporate targets, and to identify areas where additional resources, or a different approach to delivery that may be required.
How the body evaluates the services it provides to assess performance and identify areas for improvement	The Authority undertake an annual programme of project and performance reviews, which are decided each year by Members. Where the entity considers a third party view would be beneficial, the review in question is contracted outside the organisation. For example, the internal auditors have reviewed the implementation of the Planning IT system. The Authority also undertake a mid-year and year end review of performance.

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Appendix A - Summary of arrangements

Improving economy, efficiency and effectiveness (continued)

We set out below the arrangements for improving economy, efficiency and effectiveness criteria covering the year 2022/23.

Reporting criteria considerations	Arrangements in place
How the body ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve	The Authority works with many 'partners', most of these are, in legal terms, closer than associations. For instance, there is no real partnership delivery, but a collection of organisations to discuss common ground. For all our 'partnerships' and associates, the Authority undertakes an annual review, to ensure that the resources being expended on such work are manageable and that the arrangements, however constituted, are appropriate. One exception to this is the Westmorland Dales Project. This is a Heritage Lottery funded scheme which has the Authority working in formal partnership with the Friends of the Lake District. Arrangements have been formalised and the project is managed by a dedicated, and independent, board and by a management team made up of officers from both organisations; this project includes extensive stakeholder engagement as one of its outcomes.
How the body ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve	The Authority purchases various goods and services as part of their operations. The entity does not contract-out entire services (e.g., planning, or the operation of car parks/toilets). The Solicitor / Monitoring Officer actively supports procurement activity. To develop staff competency, the MO arranges training for officers with responsibility for buying, especially where that officer is directly involved in scheduling any 'larger' procurements, which might approach regulated procurement thresholds where additional legal processes must be adhered to. Payments are made for the supply of goods and services, so the expected benefits have been realised at the point of purchase. The only procurement services operated by the Authority are cash collection and cleaning (incl. public toilets), the quality of the service must be monitored by the budget manager on a continuous basis.

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