



WALES AUDIT OFFICE  
SWYDDFA ARCHWILIO CYMRU

# Annual Improvement Report

## Brecon Beacons National Park Authority

Issued: April 2013

Document reference: 185A2013



# About the Auditor General for Wales

The Auditor General is independent of government and is appointed by Her Majesty the Queen. He leads the Wales Audit Office and is held accountable by the Public Accounts Committee of the National Assembly for the Wales Audit Office's work.

The Auditor General is the external auditor of the Welsh Government and its sponsored and related public bodies, the Assembly Commission and National Health Service bodies in Wales. He also appoints the external auditors of Welsh local government bodies, including unitary authorities, police, probation, fire and rescue authorities, national parks and community councils. The Auditor General's appointed auditors are responsible for the annual audit of nearly £5.5 billion of funding that is passed by the Welsh Government to local government in the form of general and specific grants. Local government, in turn, raises a further £2.1 billion through council tax and business rates.

As well as carrying out financial audit, the Auditor General's role is to examine how public bodies manage and spend public money, including achieving value in the delivery of public services. The Wales Audit Office aims to make public money count, by promoting improvement, so that people in Wales benefit from accountable, well-managed public services that offer the best possible value for money. It is also committed to identifying and spreading good practice across the Welsh public sector.

This Annual Improvement Report has been prepared on behalf of the Auditor General for Wales by John Roberts under the direction of Alan Morris.

# Contents

<b>Summary report and recommendations</b>	4
<b>Detailed report</b>	
Introduction	6
The Authority has made good progress in how it is managing and delivering improvement but recognises that there are areas where there is more to do	7
During 2011-12 the Authority significantly improved the speed of processing planning applications, obtained positive feedback from users and delivered a range of noteworthy initiatives in a number of areas, but was not always able to demonstrate the impact of its work	7
The Authority's approach to self evaluating its performance continues to improve despite weaknesses with some performance indicators, which the Authority is addressing, and the need to further improve its ability to assess its governance arrangements	10
The Authority continues to enhance both its plans for improvement and their supporting arrangements, although it recognises that there is more work to do to embed some of those arrangements	13
<b>Appendices</b>	
Appendix 1 Status of this report	17
Appendix 2 Useful information about Brecon Beacons National Park and the Authority	18
Appendix 3 Appointed Auditor's Annual Audit Letter	19
Appendix 4 Brecon Beacons National Park Authority's improvement objectives and self-assessment	22

# Summary report

- 1 Each year, the Auditor General must report on how well Welsh councils, fire and rescue authorities, and national parks are planning for improvement and delivering their services. Drawing on the work of the relevant Welsh inspectorates, as well as work undertaken on his behalf by the Wales Audit Office, this report presents a picture of improvement over the last year. The report is in three main sections, which cover the Authority's delivery and evaluation of services in relation to 2011-12, and its planning of improvement for 2012-13.
- 2 Overall the Auditor General has concluded that the Authority has made good progress in how it is managing and delivering improvement but recognises that there are areas where there is more to do.
- 3 We found that, during 2011-12, the Authority significantly improved the speed of processing planning applications, obtained positive feedback from users and delivered a range of noteworthy initiatives in a number of areas but was not always able to demonstrate the impact of its work.
- 4 We also found that the Authority's approach to self evaluating its performance continues to improve despite weaknesses with some performance indicators, which the Authority is addressing, and the need to further improve its ability to assess its governance arrangements.
- 5 Finally, the report sets out our views on how well the Authority is planning for, and making arrangements to support, improvement. We concluded that the Authority continues to enhance both its plans for improvement and their supporting arrangements, although it recognises that there is more work to do to embed some of those arrangements.

# Recommendations

- 6 We have not made any statutory recommendations in this report.

# Detailed report

## Introduction

- 7 Under the Local Government (Wales) Measure 2009 (the Measure), the Auditor General must report each year on how well Welsh councils, fire and rescue authorities, and national parks are planning for improvement and delivering their services. **Appendix 1** provides more information about the Auditor General's powers and duties under the Measure. With help from other inspectorates where appropriate, we have brought together a picture of what each council or authority in Wales is trying to achieve and how it is going about it. This report also sets out the progress the Authority has made since the Auditor General published his last annual improvement report, drawing on the Authority's own self-assessment of its performance for 2011-12.
- 8 We do not undertake a comprehensive annual review of all Authority arrangements or services. The conclusions in this report are based on our cumulative and shared knowledge and the findings of prioritised work undertaken this year.
- 9 Given the wide range of services provided and the challenges facing the Authority, it would be unusual if we did not find things that can be improved. The Auditor General is able to:
- recommend to Ministers of the Welsh Government that they intervene in some way;
  - conduct a special inspection and publish the report with detailed recommendations;
  - make formal recommendations for improvement – if a formal recommendation is made the Authority must respond to that recommendation publicly within 30 days; and
  - make proposals for improvement – if we make proposals to the Authority, we would expect them to do something about them and we will follow up what happens.
- 10 We want to find out if this report gives you the information you need and whether it is easy to understand. You can let us know your views by e-mailing us at [info@wao.gov.uk](mailto:info@wao.gov.uk) or writing to us at 24, Cathedral Road, Cardiff CF11 9LJ.

## The Authority has made good progress in how it is managing and delivering improvement but recognises that there are areas where there is more to do

During 2011-12 the Authority significantly improved the speed of processing planning applications, obtained positive feedback from users and delivered a range of noteworthy initiatives in a number of areas but was not always able to demonstrate the impact of its work

- 11 This section of the report looks at the Authority's performance in the period between 1 April 2011 and 31 March 2012. We have focused on those areas that the Authority had identified as improvement objectives under the local government measure and on the available evidence that could demonstrate whether these objectives had been delivered.
- 12 The Authority's planning function represents a significant aspect of its work and, in common with other planning authorities, represents an area that is regularly under public scrutiny. In recognising this characteristic, the Authority tried to assess levels of satisfaction with its planning service. These levels would then establish a baseline from which to judge improvement in future years. The Authority's surveys and questionnaires established that 94 per cent of those surveyed reported confidence in the planning service and 88 per cent of planning service's customers rated the service as good or better. The attendance of over 15 planning agents at two specially arranged meetings with the Authority no doubt helped to achieve these encouraging

figures. However, one or two of the planning agents we spoke to felt that the value of these meetings was undermined by allowing too much focus on individual cases raised by some attendees. We contacted a very small sample of planning agents and received a mixture of responses, although the general feedback was positive about the Authority's planning service.

- 13 Improved performance in 2011-12 in relation to how quickly the planning service made decisions are demonstrated by:
- 75 per cent of householder applications being determined within eight weeks compared to just under 60 per cent in 2010-11;
  - 60 per cent of minor planning applications determined during the year within eight weeks compared to 57 per cent in 2010-11;
  - 61 per cent of all other planning applications determined during the year within eight weeks compared to 49 per cent in the previous year;
  - overall, 67 per cent of planning applications being determined within eight weeks, compared to 57 per cent in the previous year and to the Authority's target of 65 per cent; and
  - these improvements being delivered despite an almost 17 per cent increase in planning applications.

- 14 The planning function is an important part of protecting the Park from inappropriate development, while ensuring that development can still take place, where needed. The planning enforcement function of the Authority clearly has an important role to play in this area. Although the percentage of enforcement cases resolved within 12 weeks of receipt improved from 16 to 22 per cent during 2011-12, this was well short of the Authority's target of 65 per cent. This underachievement was primarily because problems within the management and structure of the Authority's enforcement service, coupled with the high level of backlog cases, did not begin to be effectively addressed until the time restructuring took place in February 2012 – too late to influence performance during 2011-12. Judging by the closure rates being achieved in March 2012, there should be a marked improvement in 2012-13. The Authority, however, was successful in having all of its planning decisions that went to appeal upheld.
- 15 Continuing its theme of focusing on the built environment the Authority reduced the number of historic buildings at risk from 132 to 123. In support of its aim to reduce the number of unauthorised works to historic buildings, the Authority provided pre application advice on more than 60 listed buildings and reduced the number of registered enforcement cases on listed buildings from 25 to 14. Linked initiatives included providing guidance to planners on the status of conservation areas and listed buildings, completing a conservation area appraisal of Brecon, and producing a general leaflet on conserving and enhancing heritage assets in the Park.
- 16 Initiatives that the Authority was involved in during 2011-12, often in partnership with others, were designed to increase the amount of renewable energy being generated within the Park. These initiatives included:
- completing full feasibility studies on five sites owned by the Authority that had the potential to be developed into energy producing micro-hydro sites;
  - supporting 11 hydro schemes and four community energy groups; and
  - approving 32 of the 33 renewable energy applications requiring approval.
- 17 In total, during 2011-12, the Authority invested £24,000 through the Sustainable Development Fund into renewable energy and energy saving projects which otherwise would not have taken place.
- 18 Some of the energy-related initiatives could have a positive impact on bringing income into the locality and improving resilience to increasing fuel costs. A particular example of this is the work the Authority carried out with The Green Valleys Community Interest Company. This work led to an increase in wood fuel production equivalent to an estimated value of £6,015, based on equivalent energy costs from oil or liquid petroleum gas.



- 19 For the year 2011-12, the Authority included an improvement objective to minimise damage to the Park's environment. This objective was to be achieved by the delivery of practical projects, often with partners, that would mitigate impact on the Park. Some of these projects were only in their initial stages during 2011-12 but they include initiatives within the Black Mountains, Henallt Common, Llangasty, Caeau Ty Mawr and Carreg Cennen Woodlands. While the nature of these projects is such that it is likely that damage to the Park has been or will be, minimised, the Authority recognises that it was not able to collect information that was capable of demonstrating that the desired outcomes were achieved. It also recognises that these projects were largely confined to areas of the Park that were owned by the Authority.
- 20 The Authority recognises that, in order to be able to monitor changes to the state of the Park and to assist in such aspects as conservation management, it would need some baseline data. With this in mind, in 2011-12 the Authority commissioned a landscape character assessment to cover the whole Park.

## The Authority's approach to self evaluating its performance continues to improve despite weaknesses with some performance indicators, which the Authority is addressing, and the need to further improve its ability to assess its governance arrangements

- 21 In November 2012 we wrote to the Authority's Chief Executive to advise him that the Authority had discharged most of its improvement reporting duties under the Measure but had failed to publish its assessment of performance before the statutory deadline. We reached this conclusion because:
- the Authority's Annual Report on its Improvement Plan for 2011-12 (Annual Report) set out what the Authority planned to achieve and included useful summary evaluations on progress;
  - the Annual Report included performance indicators for a number of areas together with, where available, comparisons with its own performance since 2009-10 and with the other two national park authorities in Wales; but
  - due to exceptional circumstances, the Authority did not publish its Annual Report until seven working days after the statutory deadline of 31 October 2012.
- 22 In that same letter we noted that the Authority's increasing focus on providing a balanced self assessment on the achievement of priorities, rather than just on actions, risks being undermined by weaknesses in its use of local performance indicators.
- 23 This conclusion reflected our view that the Authority's self evaluation has a greater focus on the impact of its activities, rather than on the activities themselves, and is more self critical about its progress towards achieving its objectives. This is partly because of the Authority's positive response to our earlier proposals for improvement in this area. For example, although quarterly reporting to members of the Authority's Audit and Scrutiny Committee on performance is still grouped under directorate headings, the Authority now also includes exception reports relating to progress on priorities. In addition, the Audit and Scrutiny Committee receives a progress report on one improvement objective every quarter.
- 24 The Authority also carries out a detailed scrutiny review of two of its Improvement Objectives each year. This is a relatively new, innovative approach that greatly strengthens the Authority's approach to scrutinising its performance and to help identify areas for improvement.
- 25 These developments help to provide more effective scrutiny and monitoring of progress throughout the year. The Authority now includes within its Annual Report an overall assessment of how successful the Authority judges itself to have been in delivering each improvement objective. These overall assessments give readers a clear understanding of the Authority's view of the significance of the more detailed information within the rest of the Annual Report. These assessments recognise where there has only been partial success and where there is more work to do.

- 26 However, the Authority had insufficient clarity about how it should collect, use and report on at least some of its recently developed local performance indicators. These local performance indicators were largely designed to enable the Authority to focus much more on measuring impact, rather than activity, and were being collected for the first time in 2011-12.
- 27 We looked at a small sample of local performance indicators and found problems with some of them. In addition, some measures that the Authority had said it would use to assess progress were not reported due to difficulties in data collection. The Authority's evaluation of progress is partly based on these local performance indicators and, as such, their accuracy, validity and relevance are important. Our findings suggested that there are risks for the Authority in forming judgements based on performance indicators without carrying out its own checks on their validity.
- 28 Since receiving our feedback on these issues the Authority has taken steps to improve the situation. A new performance indicator monitoring and sign off process has been agreed by the Authority's Corporate Management Team which will be applied as part of the Authority's end of year reporting for 2012-13 and beyond. This process incorporates a certificated record of the key elements for the relevant indicator, including any agreed target together with commentary on performance, and is verified by the relevant Director. For 2013-14 and beyond, the Authority will need to ensure that the process includes an initial assessment of the validity of the selected performance indicator and the practical aspects of gathering the required information.
- 29 The production of an Annual Governance Statement is a relatively new requirement for local authorities. An effective Annual Governance Statement should evaluate the arrangements an authority has in place, not just describe them. In evaluating its arrangements, an Authority is much better placed to identify weaknesses and to take steps to make appropriate improvements. As with many other Annual Governance Statements produced by local authorities across Wales, there was very little evaluation of arrangements within the Authority's Annual Governance Statement for 2011-12. However, the officers and members we spoke to recognised that omission and, in response to their request, we subsequently made available to the Authority further information on how evaluation could be incorporated in future. Many of these pointers are currently being used to improve the Authority's Annual Governance Statement for 2012-13 and we plan to deliver a workshop for all three National Park Authorities in the near future that can help support the production of more useful Annual Governance Statements in future years.
- 30 The Authority's January 2013 internal audit report by Deloitte gave a positive judgement on the Authority's corporate governance and risk management arrangements for 2012-13. The Deloitte report will prove useful to the Authority in allowing it to incorporate greater evaluation within its next Annual Governance Statement.

- 31 The auditor appointed by the Auditor General gave his opinion on the Authority's accounts on 28 September 2012 and based on this the Appointed Auditor's view is that the financial statements were generally satisfactory. Appendix 3 gives more detail.

## The Authority continues to enhance both its plans for improvement and their supporting arrangements, although it recognises that there is more work to do to embed some of those arrangements

- 32 We also wrote to the Authority's Chief Executive in August 2012 to advise him of our views about the arrangements the Authority had put in place to secure improvements during 2012-13. Our opinion was that the Authority had discharged its improvement planning duties under the Measure and had acted in accordance with Welsh Government guidance. In addition, based on, and limited to, work carried out up to August 2012 by the Wales Audit Office, we believe that the Authority is likely to comply with the requirement to make arrangements to secure continuous improvement during the 2012-13 financial year.
- 33 We reached these conclusions for a number of reasons, including:
- the Authority's improvement objectives for 2012-13 having been developed on the basis of consultation and with the involvement of staff and members and were generally focused more on outcomes, rather than on actions;
  - the Authority's improvement plan for 2012-13 set out the Authority's plans for delivering improvements and established, where appropriate, measures and targets for its improvement objectives; and
  - the Authority having established a programme that ensured that members can scrutinise progress towards achieving individual improvement objectives.
- 34 The Authority's improvement plan for 2012-13 is a significant improvement over its plans in recent years. The plan is now easy to read and tells a story around each improvement objective, using headings such as 'Why we are focusing on this Improvement Objective', 'What we will do', 'How we will do it' and 'How will we know if we have achieved.....'. While the information that appears under these headings, particularly in relation to measures of success, could be more relevant and helpful to the reader, this is an area showing significant progress.
- 35 The Authority's plans for 2012-13 included an improvement objective to provide an excellent planning service. Part of that aim, understandably, was to be clear about what is meant by an excellent planning service. Consultation to inform that understanding was planned for October 2012 but did not take place until February 2013, with responses to that consultation becoming available during March 2013.
- 36 Although it is too early to form opinions about the Authority's plans for improvement during 2013-14, the results of this consultation should improve the Authority's ability to assess its progress towards achieving this objective. However, we understand that the Planning Officers' Society for Wales and the Welsh Government have held meetings to discuss how planning authorities across Wales could use more meaningful measures of performance. These meetings form part of a wider-ranging review by the Welsh Government of the planning service

framework across Wales. It will be important that the Authority ensures that any measures it adopts for 2013-14 and beyond take account of any results emerging from this work.

37 The Authority moved quickly to respond to proposals for improvement that we made in earlier reports. For example, although quarterly reporting to members on performance is still grouped under directorate headings, the Authority now also includes exception reports relating to progress on priorities and the Authority's Audit and Scrutiny Committee receives a progress report on one improvement objective every quarter. These are in addition to the detailed scrutiny reviews of two of its Improvement Objectives each year referred to earlier in this report.

38 Local government elections held in May 2012, led to 13 of the 24 members of the Authority being new to the Authority. Five of these 13 had not been members of the appointing local authorities in the past. This represented a major change to the Authority's membership and, as well as requiring training input, the changes had the potential to significantly influence the direction of travel that the previous administration had set out.

39 However, to date, the Authority has not been subject to any major changes in terms of its approach to delivering improvement. This has, no doubt, been partly due to the extensive training and induction delivered to members by the Authority and by the active involvement of the Authority's Chair in engaging with new members. Anecdotal evidence emerging from ongoing member personal development interviews has been positive as regards their support for the Authority's current approach to improvement. The Authority's rolling five year module training programme for members is a key feature of the Authority's approach to supporting members and was instrumental in the award to the Authority of the Advanced Charter for Member Development.

40 Until recently, the Authority, uniquely amongst the three National Park Authorities in Wales, paid members a daily attendance allowance. The Independent Remuneration Panel for Wales (the Panel) recently recommended that remuneration for members should be based on an annual salary. In implementing this change for the Authority, there was always a risk that members would be less inclined to attend meetings. In fact, the Authority's own analysis shows that attendance has dropped, by over 10 per cent at some committees. The Authority intends to raise this issue when it meets with the Panel in May, as well as trying to address it through its own personal development process for members.

- 41 The Authority continues to improve its approach to performance management and to the identification of its priorities, and is making some progress in embedding some of the more demanding aspects of its methodology. The 'How we will do it' section of the Authority's improvement plan sets out activity in general terms. More details about supporting activities are set out in individual performance management review documentation. Performance management reviews are held every three months and these reviews include assessments which focus on the delivery of the Authority's improvement objectives.
- 42 Service business plans are also produced but these are developed by individual services. There is no standard corporate format for service business plans. However, examples we looked at did include explicit links to the Authority's priorities. The Authority has not yet taken a decision on whether or not to move to a corporate format for business planning but intends to do so after it has agreed its approach to delivering its improvement objectives for 2013-14, which are likely to link closely to its longer term Park Management Plan.
- 43 During 2011-12, the Authority developed and adopted a 'Directors toolkit'. The main impetus for this initiative was the Authority's desire to improve and simplify the way that the priorities for action, linked to its National Park Management Plan, were monitored, evaluated and reported. Implementation of this toolkit was initially rather piecemeal across the organisation although early indications are that this situation is improving. The Authority expects further improvement once the link between its improvement objectives under the Measure and its Park Management Plan are strengthened for 2013-14. The Authority adopted the six key themes of its National Park Management Plan as its corporate goals for 2013-14 and beyond.
- 44 As part of the Authority's continuing aim of improving scrutiny and increasing its focus on ensuring its priorities are being delivered, its Audit and Scrutiny Committee has introduced a programme which includes a review of an individual improvement objective every quarter together with detailed scrutiny reviews of two of its Improvement Objectives each year.
- 45 In order to address previous under performance in its planning enforcement service the Authority introduced different management arrangements to the enforcement function on an interim basis. This had the desired effect of improving enforcement processes. This improvement, together with increased capacity led to improved performance. The Authority's plan to return the enforcement function to the planning service directorate has now been implemented, with the Authority's Audit and Scrutiny Committee receiving regular reports on performance.

- 46 Welsh language considerations were incorporated in the Equality Impact Screening process, and members of staff received training on completing the process. There was a small increase in the number of fluent Welsh speakers in the workforce and the Commissioner is of the opinion that the Authority could offer a Welsh language service in situations where it is aware of the user's language choice beforehand. The Authority supports members of staff who wish to improve their Welsh language skills by attending evening classes, and allows workers to attend classes during the working day.
- 47 As noted last year, it is not possible to guarantee a Welsh language service in the main reception and this could mean that the public are less likely to use the language when contacting the Authority.
- 48 The Authority committed to publishing every document for sale to the public bilingually from September 2012, and ensuring that the website would be fully bilingual by August 2012. It also committed to developing means of measuring service quality and satisfaction, and this should be a priority in 2013. Concern was expressed by the Welsh Language Board last year due to delay on the Authority's part in presenting its revised language scheme. It was presented to the Commissioner in January 2013.



# Appendices

## Appendix 1 Status of this report

The Local Government (Wales) Measure 2009 (the Measure) requires the Auditor General to undertake an annual improvement assessment, and to publish an annual improvement report, for each improvement authority in Wales. This requirement covers local councils, national parks, and fire and rescue authorities.

This report has been produced by the Wales Audit Office on behalf of the Auditor General to discharge his duties under section 24 of the Measure. The report also discharges his duties under section 19 to issue a report certifying that he has carried out an improvement assessment under section 18 and stating whether, as a result of his improvement plan audit under section 17, he believes that the authority has discharged its improvement planning duties under section 15.

Improvement authorities are under a general duty to 'make arrangements to secure continuous improvement in the exercise of [their] functions'. Improvement authorities are defined as local councils, national parks, and fire and rescue authorities.

The annual improvement assessment is the main piece of work that enables the Auditor General to fulfil his duties. The improvement assessment is informed by a forward-looking assessment of an authority's likelihood to comply with its duty to make arrangements to secure continuous improvement. It also includes a retrospective assessment of whether an authority has achieved its planned improvements in order to inform a view as to the authority's track record of improvement. This report also summarises the Auditor General's conclusions on the authority's self-assessment of its performance.

The Auditor General may also in some circumstances carry out special inspections (under section 21), which will be reported to the relevant authorities and Ministers, and which he may publish (under section 22). This published Annual Improvement Report summarises audit and assessment reports including any special inspections (under section 24).

An important ancillary activity for the Wales Audit Office is the co-ordination of assessment and regulatory work (required by section 23), which takes into consideration the overall programme of work of all relevant regulators at an improvement authority. The Auditor General may also take account of information shared by relevant regulators (under section 33) in his assessments.

## Appendix 2

# Useful information about Brecon Beacons National Park and the Authority

### The Brecon Beacons National Park Authority

The Authority spends approximately £6.3 million per year (2012-13). This equates to about £189 per resident. In the same year, the Authority also spent £105,000 on capital items.

The Authority is made up of 24 members. Sixteen are elected members appointed by local councils that fall either fully or partly within the Authority's area and eight appointees are made by the Welsh Government. These members make decisions about priorities and use of resources. The make-up of the Authority is as follows:

- Eight appointed by Powys County Council;
- Two appointed by Monmouthshire County Council;
- Two appointed by Carmarthenshire County Council;
- One appointed by Merthyr Tydfil County Borough Council;
- One appointed by Torfaen County Borough Council;
- One appointed by Blaenau Gwent County Borough Council;
- One appointed by Rhondda Cynon Taf County Borough Council; and
- Eight appointed by the Welsh Government.

The Authority's Chief Executive is John Cook. The Director of Planning is Christopher Morgan and the Director of Countryside and Land Management is Julian Atkins.

For more information see the Authority's own website at [www.breconbeacons.org](http://www.breconbeacons.org) or contact the Authority at Brecon Beacons National Park Authority, Plas y Ffynnon, Cambrian Way, Brecon, Powys, LD3 7HP.

## Appendix 3

### Appointed Auditor's Annual Audit Letter

Mr J Cook  
Chief Executive  
Brecon Beacons National Park Authority  
Plas y Ffynon  
Cambrian Way  
Brecon  
Powys  
LD3 7HP

Dear Mr Cook

#### **Annual Audit Letter**

This letter summarises the key messages arising from my statutory responsibilities under the Public Audit (Wales) Act 2004 as the Appointed Auditor and my reporting responsibilities under the Code of Audit Practice.

#### **The Parks Authority complied with its responsibilities relating to financial reporting and its use of resources**

It is the Authority's responsibility to:

- put systems of internal control in place to ensure the regularity and lawfulness of transactions and to ensure that its assets are secure;
- maintain proper accounting records;
- prepare a Statement of Accounts in accordance with relevant requirements; and
- establish and keep under review appropriate arrangements to secure economy, efficiency and effectiveness in its use of resources.

The Public Audit (Wales) Act 2004 requires me to:

- provide an audit opinion on the accounting statements;
- review the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources; and
- issue a certificate confirming that I have completed the audit of the accounts.

Authorities in Wales prepare their accounting statements in accordance with the requirements of the CIPFA/ LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. This Code is based on International Financial Reporting Standards.

I issued an unqualified audit opinion on 28 September 2012 on the accounting statements confirming that they presented a true and fair view of the Authority's financial position and transactions. My report is contained within the Statement of Accounts. The key matters arising from the accounts audit were reported to members at the Full Authority meeting on the 28 September 2012 in my Audit of Financial Statements (ISA260) report. The Main issues arising were as follows:

- When reviewing transactions processed after the year-end, I identified a number of receipts and payments, each of which related to the 2011-12 financial year, but which had not been accounted for in the correct period. Finance need to continue to work with budget holders and review 'year-end' arrangements in order to ensure that all transactions processed after the end of the year, but which relate to the prior year, are identified and correctly accounted for.
- There were a small number of 'corrected misstatements'.
- I did not encounter any significant difficulties during our audit. We received information in a timely and helpful manner and were not restricted in our work. The effective working arrangements established with finance staff have continued for this year.

I issued a certificate confirming that the audit of the accounts has been completed on 28 September 2012. During the course of the year there have been no formal challenge or objection issues that I have had to deal with. However, I received, and had to deal with, a range of correspondence in relation to the Planning Department and an historical planning issue and linked to a number of Freedom of Information requests. I had to dedicate additional audit resources to the consideration of the issues raised although I do not intend to raise additional audit fees in respect of this work and the final fee will be in line with that set out in my Annual Audit Outline.

My consideration of the Authority's arrangements to secure economy, efficiency and effectiveness has been based on the audit work undertaken on the accounts as well as placing reliance on the work completed as part of the Improvement Assessment under the Local Government (Wales) Measure 2009. Overall, I am satisfied that the Authority has appropriate arrangements in place. The Auditor General will highlight areas where the effectiveness of these arrangements has yet to be demonstrated or where improvements could be made when he publishes his Annual Improvement Report.

I would like to express my appreciation to all the Authority staff that have assisted with the completion of my audit.

Yours sincerely

**Richard Harries, Engagement Lead**  
**For and on behalf of the Appointed Auditor**  
**28 November 2012**

Cc Elaine Standen, Finance Manager

Local electors and others have a right to look at the Authority's accounts. When the Authority has finalised its accounts for the previous financial year, usually around June or July, it must advertise that they are available for people to look at. You can get copies of the accounts from the Authority; you can also inspect all books, deeds, contracts, bills, vouchers and receipts relating to them for 20 working days after they are made available. You can ask the auditor questions about the accounts for the year that they are auditing. For example, you can simply tell the auditor if you think that something is wrong with the accounts or about waste and inefficiency in the way the Authority runs its services. For more information see the Wales Audit Office leaflet, *Council accounts: your rights*, on our website at [www.wao.gov.uk](http://www.wao.gov.uk) or by writing to us at the address on the back of this report.

## Appendix 4

# Brecon Beacons National Park Authority's improvement objectives and self-assessment

### The Authority's improvement objectives

The Authority is required by the Welsh Government to make plans to improve its functions and the services it provides. Each year it must publish these plans along with specific 'improvement objectives' that set out the key things that the Authority intends to do to improve. The Authority must do this as soon as possible after 1 April each year.

The Authority published its improvement objectives for 2012-13 in its *Improvement Plan 2012-13 Part 1* which can be found on the Authority website at [www.breconbeacons.org](http://www.breconbeacons.org) They are:

Improvement Objectives for 2011-12	Improvement Objectives for 2012-13
Strive towards providing an excellent planning service	The Authority provides an excellent planning service
Produce more renewable energy, bringing income and improved resilience to increasing fuel costs in the locale	The National Park's special qualities are protected from inappropriate development
Better protect the Park's special qualities from inappropriate development	The Park's heritage is conserved and enhanced
Better conserve the Park's built heritage	Public confidence in and accessibility to the Authority's conduct of business and governance will be improved
Minimise damage to the Park's environment	Biodiversity is conserved and enhanced through public engagement, practical action and planning advice
	Communities are inspired by and recognise the benefits of where they live

### The Authority's self-assessment of performance

The Authority's self-assessment of its performance during 2011-12 can be found on the Authority's website at [www.breconbeacons.org](http://www.breconbeacons.org) and is called the *Annual Report on the Improvement Plan 2011-12 Part 2*.



Wales Audit Office  
24 Cathedral Road  
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: [info@wao.gov.uk](mailto:info@wao.gov.uk)

Website: [www.wao.gov.uk](http://www.wao.gov.uk)

Swyddfa Archwilio Cymru  
24 Heol y Gadeirlan  
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn Testun: 029 2032 0660

E-bost: [info@wao.gov.uk](mailto:info@wao.gov.uk)

Gwefan: [www.wao.gov.uk](http://www.wao.gov.uk)