



WALES AUDIT OFFICE  
SWYDDFA ARCHWILIO CYMRU

# Annual Improvement Report

## Snowdonia National Park Authority

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This Annual Improvement Report has been prepared on behalf of the Auditor General for Wales by Nick Selwyn, Steve Frank, Sara Leahy, Matt Brushett ac Euros Lake under the direction of Jane Holownia.

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The Auditor General is independent of government, and is appointed by Her Majesty the Queen. The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office Board, which is a statutory board established for that purpose and to monitor and advise the Auditor General. The Wales Audit Office is held to account by the National Assembly.

The Auditor General audits local government bodies in Wales, including unitary authorities, police, probation, fire and rescue authorities, national parks and community councils. He also conducts local government value for money studies and assesses compliance with the requirements of the Local Government (Wales) Measure 2009.

Beyond local government, 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.

The Auditor General and staff of the Wales Audit Office aim to provide public-focused and proportionate reporting on the stewardship of public resources and in the process provide insight and promote improvement.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

This document is also available in Welsh.

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# Summary report

## 2018-19 performance audit work

- 1 To decide the range and nature of the work we would undertake during the year, we considered how much we already know from all previous audit and inspection work and from other sources of information including Snowdonia National Park Authority's (the Authority) own mechanisms for review and evaluation. For 2018-19, we undertook improvement assessment work, an assurance and risk assessment project, and work in relation to the Well-being of Future Generations Act at all authorities. At some authorities, we supplemented this work with local risk-based audits, identified in the Audit Plan for 2018-19.
- 2 The work carried out since the last Annual Improvement Report (AIR), including that of the relevant regulators, is set out in [Exhibit 1](#).

## The Authority is meeting its statutory requirements in relation to continuous improvement

- 3 Based on, and limited to, the work carried out by the Wales Audit Office and relevant regulators, the Auditor General believes that the Authority is likely to comply with the requirements of the Local Government Measure (2009) during 2019-20.

## Recommendations and proposals for improvement

- 4 Given the wide range of services provided by the Authority and the challenges it is facing, it would be unusual if we did not find things that can be improved. The Auditor General is able to:
  - make proposals for improvement – if proposals are made to the Authority, we would expect it to do something about them and we will follow up what happens;
  - make formal recommendations for improvement – if a formal recommendation is made, the Authority must prepare a response to that recommendation within 30 working days;
  - conduct a special inspection, publish a report and make recommendations; and
  - recommend to ministers of the Welsh Government that they intervene in some way.
- 5 During the course of the year, the Auditor General did not make any formal recommendations. However, we have made a number of proposals for

improvement and these are repeated in this report. We will monitor progress against them and relevant recommendations made in our national reports ([Appendix 3](#)) as part of our improvement assessment work.

## Audit, regulatory and inspection work reported during 2018-19

### Exhibit 1: audit, regulatory and inspection work reported during 2018-19

Description of the work carried out since the last AIR, including that of the relevant regulators, where relevant.

Issue date	Brief description	Conclusions	Proposals for improvement
March 2019	<p><b>Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations</b></p> <p>Examination of the extent to which the Authority has acted in accordance with the sustainable development principle when taking steps to meet the following wellbeing objective:</p> <ul style="list-style-type: none"> <li>• ‘Over the next five years we aim to further the opportunities to work with people, volunteers and partners in a collaborative manner. This will enable us to continue to contribute to the appreciation and management of what makes Snowdonia valued and special.’</li> </ul> <p>As part of this review, we also completed a partnership survey and assessed the effectiveness of the Authority’s partnership work under the Snowdon Partnership and the Dolgellau Townscape Heritage Project. The findings of these reviews were reported within our WFG Act examination.</p>	<ul style="list-style-type: none"> <li>• The Authority demonstrates a clear understanding of its long-term challenges and risks, but recognises it needs to improve its long-term workforce resilience and how it evaluates the long-term impact of its work.</li> <li>• The Authority has a good understanding of the root causes of problems so that it can prevent things from getting worse but needs to do more to demonstrate the overall impact of its prevention work.</li> <li>• The Authority is integrating its activity to deliver its objectives, but there are opportunities to integrate its work more effectively with partners.</li> <li>• The Authority has a positive track record of working collaboratively but needs to further develop a more systematic approach to partnership working to ensure intended outcomes are delivered.</li> </ul>	<p>Whilst our examination did not make any recommendations, our report did set out opportunities for improvement. These include:</p> <ul style="list-style-type: none"> <li>• the Authority considers how its steps will meet short-term need but long-term planning continues to be constrained by ongoing capacity and short-term funding challenges. Despite some examples on project/service levels, corporately the Authority could improve how it demonstrates positive long-term impact.</li> <li>• key services, such as planning, have numerous measures and targets in place. Whilst some of these are national measures, the Authority risks putting too much emphasis on measuring outputs rather than outcomes.</li> </ul>

Issue date	Brief description	Conclusions	Proposals for improvement
March 2019		<ul style="list-style-type: none"> <li>The Authority understands the importance of involving people in developing its work but could improve how it engages the full range of community groups.</li> </ul>	<ul style="list-style-type: none"> <li>in relation to its planning function, the Authority recognises a more detailed body of evidence is needed to support Welsh language use and the risks/opportunities in each community, and the impact of new activities and developments on the language.</li> <li>recognition that embedding the sustainable development principle into the culture of the organisation and the behaviours of its staff is work in progress and needs a sustained long-term focus to deliver benefits/improvements.</li> <li>little evidence of how the Authority is improving involvement with hard-to-reach groups in shaping long-term direction and the new Park Management Plan.</li> </ul>

Issue date	Brief description	Conclusions	Proposals for improvement
December 2018	<p><b>Annual Audit Letter 2017-18</b>            Letter summarising the key messages arising from the Auditor General's statutory responsibilities under the Public Audit (Wales) Act 2004 and his reporting responsibilities under the Code of Audit Practice. The Annual Audit Letter is in <a href="#">Appendix 2</a> of this report.</p>	<ul style="list-style-type: none"> <li>• The Authority complied with its responsibilities relating to financial reporting and use of resources.</li> <li>• On 28 September 2018 an unqualified audit opinion was issued on the accounting statements confirming that they present a true and fair view of the Authority's financial position and transactions.</li> <li>• The Auditor General is satisfied that the Authority has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources.</li> </ul>	None.

Improvement planning and reporting			
June 2018	<b>Wales Audit Office Annual Improvement Plan audit</b> Review of the Authority's published plans for delivering on improvement objectives.	The Authority has complied with its statutory improvement planning duties.	None.
November 2018	<b>Wales Audit Office annual assessment of performance audit</b> Review of the Authority's published performance assessment.	The Authority has complied with its statutory improvement reporting duties.	None.

# Appendix 1

## Status of this report

The Local Government (Wales) Measure 2009 (the Measure) requires the Auditor General to undertake a forward-looking annual improvement assessment, and to publish an annual improvement report, for each improvement authority in Wales. Improvement authorities (defined as local councils, national parks, and fire and rescue authorities) have a general duty to 'make arrangements to secure continuous improvement in the exercise of [their] functions'.

The annual improvement assessment considers the likelihood that an authority will comply with its duty to make arrangements to secure continuous improvement. The assessment is also the main piece of work that enables the Auditor General to fulfil his duties. Staff of the Wales Audit Office, on behalf of the Auditor General, produce the annual improvement report. The report discharges the Auditor General's duties under section 24 of the Measure, by summarising his audit and assessment work in a published annual improvement report for each authority. 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.

The Auditor General may also, in some circumstances, carry out special inspections (under section 21), which will be reported to the authority and Ministers, and which he may publish (under section 22). An important ancillary activity for the Auditor General 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

## Annual Audit Letter

Mr Dafydd Edwards  
Snowdonia National Park Authority  
National Park Office  
Penrhyndeudraeth  
Gwynedd LL48 6LF

**Reference:** 1718/DO

**Date issued:** 17 December 2018

Dear Mr Edwards

## Annual Audit Letter Snowdonia National Park Authority 2017-18

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

### The Snowdonia National Park Authority complied with its responsibilities relating to financial reporting and use of resources

It is Snowdonia National Park Authority (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.

Local 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. On 28 September 2018 I issued an unqualified audit opinion on the accounting statements confirming that they present 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 of the Authority in my Audit of Financial Statements report on the 26 September 2018.

### **I am satisfied that the Authority has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources**

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 under the Local Government (Wales) Measure 2009. The Auditor General issued his Annual Improvement Report in April 2018 which confirmed that the Authority has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

### **I issued a certificate confirming that the audit of the accounts has been completed on 28 September 2018**

I received no members' questions or objections in relation to the 2017-18 audit. Having given an audit opinion on the financial statements and concluded on the arrangements to secure economy, efficiency and effectiveness in its use of resources, I was able to certify that the audit was complete when I issues my audit opinion.

The financial audit fee for 2017-18 is currently expected to be in line with the agreed fee set out in the Annual Audit Plan.

Yours sincerely



Derwyn Owen

**For and on behalf of the Auditor General for Wales**

# Appendix 3

## National report recommendations 2018-19

### Exhibit 2: national report recommendations 2018-19

Summary of proposals for improvement relevant to local government, included in national reports published by the Wales Audit Office, since publication of the last AIR'.

Date of report	Title of review	Recommendation
November 2018	<u>Local Government Services to Rural Communities</u>	R1 Socio-economic change, poor infrastructure and shifts in provision of key services and facilities have resulted in the residualisation of communities in rural Wales. <b>We recommend that the Welsh Government support public bodies to deliver a more integrated approach to service delivery in rural areas by:</b> <ul style="list-style-type: none"><li data-bbox="1128 951 1827 1046">• refreshing rural grant programmes to create sustainable financial structures, with multi-year allocations; and</li><li data-bbox="1128 1059 1827 1195">• helping people and businesses make the most of digital connectivity through targeted and more effective business and adult education support programmes.</li></ul>

Date of report	Title of review	Recommendation
November 2018	<u><a href="#">Local Government Services to Rural Communities</a></u>	<p>R2 The role of Public Service Boards (PSBs) is evolving but there are opportunities to articulate a clearer and more ambitious shared vision for rural Wales (see paragraphs 2.2 to 2.9 and 2.28 to 2.31). <b>We recommend that PSB public service partners respond more effectively to the challenges faced by rural communities by:</b></p> <ul style="list-style-type: none"> <li>• <b>assessing the strengths and weaknesses of their different rural communities using the Welsh Government’s Rural Proofing Tool and identify and agree the local and strategic actions needed to support community sustainability; and</b></li> <li>• <b>ensuring the Local Well-Being Plan sets out a more optimistic and ambitious vision for ‘place’ with joint priorities co-produced by partners and with citizens to address agreed challenges.</b></li> </ul> <hr/> <p>R3 To help sustain rural communities, public services need to think differently in the future (see paragraphs 3.1 to 3.12). <b>We recommend councils provide a more effective response to the challenges faced by rural communities by:</b></p> <ul style="list-style-type: none"> <li>• <b>ensuring service commissioners have cost data and qualitative information on the full range of service options available; and</b></li> <li>• <b>using citizens’ views on the availability, affordability, accessibility, adequacy and acceptability of council services to shape the delivery and integration of services.</b></li> </ul>

Date of report	Title of review	Recommendation
November 2018	<u><a href="#">Local Government Services to Rural Communities</a></u>	<p>R4 To help sustain rural communities, public services need to act differently in the future (see paragraphs 3.1 to 3.12). <b>We recommend councils do more to develop community resilience and self-help by:</b></p> <ul style="list-style-type: none"> <li>• working with relevant bodies such as the Wales Co-operative Centre to support social enterprise and more collaborative business models;</li> <li>• providing tailored community outreach for those who face multiple barriers to accessing public services and work;</li> <li>• enhancing and recognising the role of town and community councils by capitalising on their local knowledge and supporting them to do more;</li> <li>• encouraging a more integrated approach to service delivery in rural areas by establishing pan-public service community hubs, networks of expertise, and clusters of advice and prevention services;</li> <li>• enabling local action by supporting community asset transfer identifying which assets are suitable to transfer, and having the right systems in place to make things happen; and</li> <li>• improving community-based leadership by developing networks of interest, training and coaching, and encouraging volunteering.</li> </ul>

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