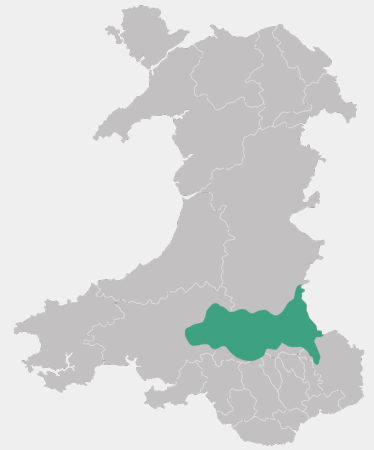


Brecon Beacons National Park Authority Annual Audit Summary 2021

This is our audit summary for Brecon Beacons National Park Authority. It shows the work completed in the last year. Our audit summary forms part of the Auditor General for Wales' duties.



More information about these duties can be found on our [website](#).

About the National Park Authority

Some of the services the Authority provides



Key facts

The Authority is made up of 18 members who represent the following:

- Welsh Government Appointees – 6
- Blaenau Gwent County Borough Council – 1
- Carmarthenshire County Council – 1
- Merthyr Tydfil County Borough Council – 1
- Monmouthshire County Council – 1
- Powys County Council – 6
- Rhondda Cynon Taf County Borough Council – 1
- Torfaen County Borough Council – 1

The Authority spent £6.033 million on providing services during 2020-21 compared to £6.355 million in 2019-20. This places the Authority as the lowest spending of the three Welsh national park authorities and the ninth highest of the 13 national park authorities in England and Wales¹.

¹ Source: 2020-21 Statement of Accounts

Key facts

As at 31 March 2021, the Authority had £4.050 million of usable financial reserves compared with £4.185 million at 31 March 2020. This is equivalent to 67% of the Authority's total annual spending on services, an increase from 66% in 2019-20. This is the fifth-highest percentage of the national park authorities in England and Wales. Taking into account service-related income, usable reserves now represent 88% of the Authority's net cost of services, down from 91% in 2019-20, and is the eighth highest in England and Wales.

In 2020-21, the Authority generated £1.410 million of service-related income, representing 26% of its total general funding. In 2019-20, the equivalent amounts were £1.741 million and 28% respectively. Service-related income is the lowest of the three Welsh authorities and the 12th highest across England and Wales.

In the last quarter of 2020-21, 97% of all planning applications were decided in time. Of these applications, 81% were determined within eight weeks. The average length of time taken by the Authority to decide on major applications in the last quarter of 2020-21 was 99 days. No decisions were made by members against officer advice.

The Auditor General's duties

We completed work during 2020-21 to meet the following duties

- **Audit of Accounts**

Each year the Auditor General audits the Authority's financial statements to make sure that public money is being properly accounted for.

- **Continuous improvement**

The Authority also had to put in place arrangements to make continuous improvements, including related plans and reports, and the Auditor General had to assess whether the Authority met these requirements during 2020-21.

- **Value for money**

The Auditor General examines whether the Authority has put in place arrangements to get value for money for the resources it uses, and he has to be satisfied that it has done this.

- **Sustainable development principle**

Public bodies need to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.



We continue to recognise the huge strain on public services and to work in a way that seeks to reduce the impact on public bodies' response to COVID-19, while still meeting our statutory duties.



To meet the Auditor General's duties we complete specific projects, but we also rely on other audit work, and the work of regulators. We take the findings of our audit work into account when assessing whether the Authority has put in place arrangements to secure value for money. Our findings and conclusions are summarised below.

What we found

Audit of Brecon Beacons National Park Authority's 2020-21 Accounts

Each year we audit the Authority's financial statements.

For 2020-21:

- on 30 November 2021, the Auditor General gave an unqualified true and fair opinion on the Authority's financial statements. While this date did not meet the statutory deadline, it did meet the Welsh Government's revised deadline of 30 November, which it had put in place for a second year due to COVID-19.
- the Authority's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements prepared by the Authority and with our knowledge of the Authority.
- the quality of the draft statements presented for audit on 15 June 2021 was adequate and is to be strengthened by the Authority for 2021-22. We formally reported eight recommendations for improvement, which the Authority accepted.
- the audit resulted in a number of significant changes to the Authority's financial statements, which were formally reported to the Authority on 26 November 2021.
- the Auditor General has issued the certificate confirming that the audit of accounts for 2020-21 has been completed.

Our work in response to the COVID-19 pandemic

In response to the COVID-19 pandemic, we changed the approach and focus of our performance audit work in local government and other bodies. Below is a summary of some of the work we have undertaken in response to the pandemic across a number of sectors, much of which is of relevance to local government.

We undertook a project to support public sector efforts by sharing learning through the pandemic. The project aims to help prompt some thinking, and practise exchange. [Further information is available on our website.](#)

In March 2021, we published a [national report](#) setting out an overview of progress to date on Test, Trace, Protect in Wales. In December 2020, we also published some [observations](#) of the Auditor General on the procurement and supply of PPE during the COVID-19 pandemic, followed by a [report](#) in April 2021. In June 2021, we also published our [report](#) on the Rollout of the COVID-19 vaccination programme in Wales.

Continuous improvement

The Auditor General certified that the Authority had not met its remaining Local Government (Wales) Measure 2009 duties for the financial year 2020-21, as saved by an order made under the Local Government and Elections (Wales) Act 2021.

Local Work – Management of the Change Programme

In February 2021, we published our review of the Change Programme. We concluded that weaknesses in leadership and governance were highlighted by poor management and delivery of the major change programme initiated by the Authority in October 2019. The Auditor General made three Statutory Recommendations for the Authority to address relating to programme management, governance and decision making.

Local Government Studies

As well as local work at each council, each year we also carry out studies across the local government sector to make recommendations for improving value for money. Since the last annual improvement report we have published the following reports:

Discretionary Services (April 2021)

Financial pressures have led to councils reducing spending and cutting services, but the pandemic has shown local government services are essential to keeping people safe and healthy. We focussed on how councils define services, the systems and processes they have used to review services and how robust these are. Demand for some essential services is continuing to increase and councils are not confident that they can continue to deliver these services in the face of this rising and complex demand. Councils need to take the opportunity to refresh, reevaluate and reset what they do and to learn from the pandemic to build a better future. Our [report](#) was published in April 2021.

Regenerating town centres in Wales (September 2021)

Between 1950 and 1980, local authorities prioritised regeneration of town centres creating new and greater retail space. However, past policy choices, changing consumer expectations and technological advances are now adversely affecting many Welsh town centres. And the pandemic has created challenges for local government and central government, with one in seven shops on Welsh high streets now empty, despite the Welsh Government investing and leveraging in £892.6 million in the last seven years. Local authorities do not have the capacity to respond to this situation and are not always using the powers they have to help regenerate towns. To deliver the best local outcomes, policies and joint working need to be aligned and integrated, and resources prioritised on town centres. Our [report](#) was published in September 2021.

Planned work for 2021-22

We also looked at the key challenges and opportunities facing the Authority. These could have an effect on the Authority's ability to meet its legal obligations in relation to the sustainable development principle and the use of its resources.

The most significant risk and issue facing authorities and the wider public sector during 2021-22 continues to be the COVID-19 pandemic. We have shaped our work to provide assurance and challenge in a way which helps to support the Authority through this period. Our planned work for 2021-22 includes:

- following up on the Auditor General's statutory recommendations; and
- a review of sustainable tourism.

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, 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 Senedd.

The Auditor General audits local government bodies in Wales, including unitary authorities, police, fire and rescue authorities, national parks and community councils. He also conducts local government value for money studies, assesses compliance with the remaining requirements of the Local Government (Wales) Measure 2009 and may undertake special inspections under the Local Government & Elections (Wales) Act 2021.

Beyond local government, the Auditor General is the external auditor of the Welsh Government and its sponsored and related public bodies, the Senedd Commission and National Health Service bodies in Wales.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions, as described above. Audit Wales is not a legal entity.

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.