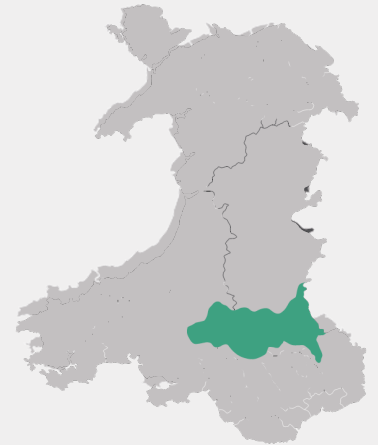


## Brecon Beacons National Park Authority Annual Audit Summary 2023

This is our audit summary for Brecon Beacons National Park Authority. It shows the work completed since the last Annual Audit Summary, which was issued in March 2023. 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



#### The role of the Authority

The Authority's purposes and duty form the basis of all the work undertaken by the Authority and are the starting point for the plans and strategies it develops. These are set out in the Environment Act 1995 and are as follows:

**Statutory Purposes** – to conserve and enhance the natural beauty, wildlife and cultural heritage of the National Park; and to promote opportunities for public enjoyment and understanding of the special qualities of the National Park.

**Statutory Duty** – to foster the economic and social well-being of communities living within the National Park.

## Key facts

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The Authority is made up of 18 members who are appointed by the following:

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

The Authority also has two Independent Members, who are appointed to sit on the Standards Committee.

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The Authority incurred £7.643 million on providing services during 2022-23, compared to £7.369 million for 2021-22.

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As at 31 March 2023, the Authority had £3.480 million of usable financial reserves compared with £3.885 million at 31 March 2022. This is equivalent to 47% of the Authority's total annual spending on services, being a decrease from the previous year's equivalent percentage of 53% as at 31 March 2022.

Taking account of service-related income, as at 31 March 2023, the usable reserves of £3.480 million represent 63% of the Authority's net cost of services, being a decrease from the previous year's equivalent percentage of 76% as at 31 March 2022.

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For 2022-23, the Authority generated £2.097 million of service-related income, representing 41% of its total general funding. For 2021-22, the equivalent amounts were £2.258 million and 47% respectively.

## The Auditor General's duties

### We completed work during 2022-23 to meet the following duties

- **Audit of Accounts**  
Each year the Auditor General audits the Authority's statement of accounts to make sure that public money is being properly accounted for.
- **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 must be satisfied that the Authority has done so.
- **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.

## What we found

### Audit of Brecon Beacons National Park Authority's 2022-23 Accounts

Each year we audit the Authority's financial statements.

#### For 2022-23:

- the signed statement of accounts was presented for audit on 13 October 2023. We had also received an unsigned statement of accounts on 8 August 2023.
- the quality of the statement of accounts presented for audit was generally good. On 15 February 2024, the Auditor General gave an unqualified true and fair opinion on the audited statement of accounts.
- the Auditor General also confirmed that Authority's annual governance statement and narrative report were prepared in line with the CIPFA Code and relevant guidance; and that they were consistent with both the statement of accounts and our knowledge of the Authority.
- the audit resulted in a number of changes to the Authority's statement of accounts, which were reported to the National Park Authority on 14 February 2024 via our Audit of Accounts Report.
- on 15 February 2024, the Auditor General also issued his certificate confirming that the audit of the 2022-23 statement of accounts had been completed.

## Governance

In May 2023, we published a [letter providing a further update](#) on the progress made against the Auditor General's 2022 report on [Progress in delivering Statutory Recommendations](#), published following our earlier review into the [Delivery of the Change Programme](#). We looked

at progress in delivering the Audit Wales Action Plan, work to strengthen governance and decision making, and organisational capacity and resilience to deliver improvement. We found that the Authority is in a better place than a year ago and there are clear green shoots of recovery. However, there remain some significant challenges going forward, which makes the prospects for improvement in the short term uncertain.

## **Local projects – Income Diversification**

In May 2023, we completed a review of income diversification looking at how the Authority is diversifying its income streams to support the delivery of its statutory responsibilities. Overall, we found that the Authority has not yet established effective systems to consider and approve whether and how it should pursue new opportunities to optimise income. Similar reviews were conducted at the other Welsh National Park Authorities, which are summarised in a national report.

## **Planned work for 2023-24**

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.

Our planned work for 2023-24 includes:

- Ongoing monitoring of progress delivering Statutory Recommendations
- Promoting equality and diversity of access

The Auditor General is independent of government, and was 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 and 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.