



**EXMOOR**  
**NATIONAL PARK**

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20 September 2024

**EXMOOR NATIONAL PARK AUTHORITY**

**To: All Members of the Exmoor National Park Authority**

A meeting of the Exmoor National Park Authority will be held in the **Committee Room, Exmoor House, Dulverton** on **Tuesday, 1 October 2024 at 10.00am.**

The meeting will be open to the press and public subject to the passing of any resolution under s.100(A)(4) of the Local Government Act 1972.

There is Public Speaking at this meeting, when the Chairperson will allow members of the public two minutes each to ask questions, make statements, or present a petition relating to any item relevant to the business of the Authority or relating to any item on the Agenda. Anyone wishing to ask questions should notify the Corporate Support Officer as soon as possible, or at the latest by 4pm on the working day before the meeting of the agenda item on which they wish to speak, indicating a brief summary of the matter or matters to be raised (contact [Committees@exmoor-nationalpark.gov.uk](mailto:Committees@exmoor-nationalpark.gov.uk)).

The meeting will be **recorded**. By entering the Authority's Committee Room and speaking during Public Speaking you are consenting to being recorded. We will make the recording available via our website for members of the public to listen to and/or view, within 72 hours of the meeting taking place.

Members of the public may use forms of social media to report on proceedings at this meeting. Anyone wishing to film part or all of the proceedings may do so unless the press and public are excluded for that part of the meeting or there is good reason not to do so. As a matter of courtesy, anyone wishing to film proceedings is asked to advise the Chairperson so that those present may be made aware.

(The agenda and papers for this meeting can be downloaded from the National Park Authority's website [www.exmoor-nationalpark.gov.uk](http://www.exmoor-nationalpark.gov.uk)).

Sarah Bryan  
Chief Executive

As set out above, the Authority welcomes public engagement with its work and believes that everyone attending a meeting of Exmoor National Park Authority or one of its Committees has the right to be treated with respect and to feel safe at all times, including before, during and after the meeting they attend.

The Authority understands that some situations can be difficult and lead to frustration; however, the Authority is committed to promoting an environment where everyone feels listened to and respected and is not subjected to unacceptable behaviour. Further guidance is provided in our Customer Notice, available on our [website](#).

## **A G E N D A**

### **1. Apologies for Absence**

### **2. Declarations of Interest**

Members are asked to declare any interests they may have in relation to items on the agenda for this meeting.

### **3. Chairperson's Announcements**

- 4. Minutes**
- (1) To approve as a correct record the Minutes of the meeting of the Authority held on 2 July 2024 (Item 4)
  - (2) To consider any Matters Arising from those Minutes.

- 5. Public Speaking:** The Chairperson will allow members of the public to ask questions, make statements, or present a petition. Questions of a general nature relevant to the business of the Authority can be asked under this agenda item. Any questions specific to an agenda item can be posed when that item is considered subject to the discretion of the person presiding at the meeting.

- 6. Internal and External Audit Arrangements:** To consider the report of the Chief Finance Officer (Item 6).

- 7. Atlantic Rainforest Programme – Potential Somerset Wildlife Trust - ENPA Partnership:** To consider the report of the Head of Climate, Nature & Communities (Item 7).

- 8. Authority Meetings Schedule 2025:** To consider the report of the Head of Enterprise & Operations (Item 8).

### **9. Personnel Update:**

#### **Leavers:**

19/07/2024 – Richard Tompsett, Tom Raven, Michael Shrimpling – Exmoor Moorland Bird Surveyors

#### **Starters:**

29/07/2024 – Tracy Brock – Seasonal Information Advisor (Lynmouth)

23/09/2024 – Louisa Lawes – Centre Manager (Lynmouth)

- 10. Members Reports:** To receive any updates and reports on meetings or events attended by Members as representatives of Exmoor National Park Authority.

### **11. Any Other Business of Urgency**

Further information on any of the reports can be obtained by contacting the National Park Authority at the address and telephone numbers at the top of the agenda. Details of the decisions taken at this meeting will be set out in the formal Minutes which the Committee will be asked to approve as a correct record at its next meeting. In the meantime, details of the decisions can be obtained from Judy Coles, Corporate Support Officer, at Exmoor House.

## ITEM 4

### EXMOOR NATIONAL PARK AUTHORITY

**MINUTES** of the Annual Meeting of the Exmoor National Park Authority held on Tuesday, 2 July 2024 at 10.00am in the Committee Room, Exmoor House, Dulverton.

#### PRESENT

Miss A V Davis (Chairperson)

Mr R Milton (Deputy Chairperson)

Mr L Baker

Mr A Bray

Mrs M Chilcott

Mr M Ellicott

Mr D Elson

Mr W Geen

Mr J Holtom

Dr M Kelly

Mr M Kravis

Mrs C Lawrence

Mrs F Nicholson

Mr J Patrinos

Mr S J Pugsley

Mrs F Smith

Miss E Stacey

Mr N Thwaites

Dr S Warren

Miss L Williams

Mr J Yabsley

Apologies for absence were received from Mr T Butt Philip.

**112. ELECTION OF CHAIRPERSON:** Miss A V Davis was elected as Chairperson of the Authority for the ensuing year.

**113. ELECTION OF DEPUTY CHAIRPERSON:** Mr R Milton was elected as Deputy Chairperson of the Authority for the ensuing year.

#### **114. DECLARATIONS OF INTEREST:**

- In relation to Item 19 – Land and Property Matters, Mr W Geen declared a prejudicial interest and indicated he would withdraw from the meeting when this item was considered.
- In relation to Item 11 – Annual Treasury Management, Mr L Baker declared a personal interest as having funds invested with Lloyds Bank.

**115. CHAIRPERSON'S ANNOUNCEMENTS:** The Chairperson made the following announcements:

- (1) The Authority Committee was advised of the recent death of Authority staff member, Bet Wilde. Mrs Wilde had been an Information Advisor at the Lynmouth National Park Centre since 2018 and her significant contribution to the work of the Authority was acknowledged. Members joined the Chairperson in sending condolences to Mrs Wilde's family at this difficult time.
- (2) The Chairperson welcomed Diana Mortimer and Adam Stanyer, whose appointment as Independent Persons under the provisions of the Localism Act 2011 the Committee would be invited to confirm later in the meeting.
- (3) The Chairperson also welcomed work experience student, Baileigh Angell, who would be observing the meeting as part of his placement.

## 116. MINUTES

- i. **Confirmation:** The **Minutes** of the Authority's meeting held on 7 May 2024 were agreed and signed as a correct record.
- ii. **Matters arising:** There were no matters arising.

**117. PUBLIC SPEAKING:** There were no public speakers.

**118. CORPORATE PLAN 2023-24 ANNUAL REPORT:** The Authority considered the **report** of the Head of Climate, Nature and Communities.

### **The Authority's Consideration**

Members welcomed the report and acknowledged the considerable achievements in delivery of the Corporate Plan over the past 12 months, particularly against the backdrop of budgetary pressures and reduced staff capacity.

In relation to the priority action to support delivery of national ambitions to ensure resilient wooded landscapes that delivered a range of public goods, it was confirmed that this work was informed by the Authority's Landscape Character Assessment.

In addition, Members were advised that the woodlands team were carrying out strategic work to identify opportunities and suitable sites to ensure that this action could be achieved in a way that enhanced the Exmoor landscape.

The positive outcomes in the delivery of cross-cutting actions and the majority of corporate priorities were recognised; however, the impact of limited Ranger capacity on the Authority's ability to assist with visitor management in the National Park was noted as a concern.

Miss L Williams joined the meeting during this item as was therefore ineligible to vote.

### **RESOLVED:**

1. To note the progress in implementing the Authority's key commitments set out in the Corporate Plan 2023-24.
2. To delegate to the Finance and Performance Advisory Panel and Leadership Team further scrutiny of Authority performance across all the Corporate Plan actions for the next reporting period to 31 March 2025.

**119. EXTERNAL AUDIT PLAN FOR THE YEAR ENDING 31 MARCH 2024:** The Authority considered the **report** of the Chief Finance Officer.

**RESOLVED:** To receive the report and associated appendices.

**120. 2023/24 OUTTURN – BUDGET PERFORMANCE, RESERVES, NEW YEAR MONITORING AND MTFP UPDATE:** The Authority considered the **report** of the Chief Finance Officer.

### **The Authority's Consideration**

In response to Members' queries, the meeting was advised as follows:

- Changes in operating, including the recharging of services provided by the Field Services Team, had contributed to the net underspend across the Access & Recreation, Rangers and Field Services Team.
- Clearance of the planning backlog was progressing well, with the one-off funding from the Planning Skills Delivery Fund providing an additional staff member on a fixed term contract.
- The Planning Team was currently carrying one Planning Officer vacancy and consideration would be given to how recruitment of a Planning Enforcement Officer might be resourced.
- Members would receive an informal briefing session on progress at Driver, prior to a formal report being presented to the Authority Committee later in the year.
- Potential schemes to utilise the Defra one-off grant were set out in Appendix 5 to the report and included funding additional support to the ecology team through a 2-year fixed term contract post.
- The Authority would be introducing a new finance system which would facilitate improved financial tracking of project work.

In future reporting, Members indicated a preference for the Core Budget Outturn for the previous financial year to be separate from budget monitoring of the current financial year.

Members agreed that the report confirmed the Authority's positive financial position at the end of the 2023/24 financial year, putting the Authority on a strong footing going into 2024/25, and that the Authority continued to make optimum use of its resources through a period of flatlined National Park Grant.

**RESOLVED:**

- (1) To note the financial performance for 2023/24.
- (2) To approve the adequacy of the General Fund Balance at 31 March 2024.
- (3) To approve the transfers to and from Reserves.
- (4) To note the Authority spend as at the end of month 2 in Appendix 4 and Section 6.
- (5) To approve the spend areas for use of DEFRA one-off Capital Grant in Section 6.
- (6) To note the spend areas for use of DEFRA one-off Revenue Grant in Section 6.
- (7) To note the prudential indicators as at the end of month 2 in Section 7.

**121. 2023/24 OUTTURN – STATEMENT OF ACCOUNTS:** The Authority considered the **report** of the Chief Finance Officer.

**The Authority's Consideration**

It was suggested that as a stand-alone document, the introduction to the Statement of Accounts could outline the Authority's achievements during the accounting period.

The positive trend in visitor spend and the increased use of the Pinkery Centre for Outdoor Learning were welcomed, and Members were pleased to note the number of projects which contributed to the delivery of the Authority's strategic objectives.

It was acknowledged that the Authority would face significant challenges in the delivery of priorities set by government, particularly if the future level of National Park Grant were not increased alongside inflation.

While accepting that each of the UK's National Parks was different and consequently it was not possible to draw direct comparisons, Members would be interested to understand how other National Parks were performing.

**RESOLVED:** To note the Statement of Accounts for 2023/24.

**122. ANNUAL TREASURY MANAGEMENT REPORT:** The Authority considered the **report** of the Head of Enterprise and Operations.

**RESOLVED:** To note the Treasury Management Outturn for 2023/24.

**123. BIODIVERSITY NET GAIN – HABITAT BANK S106 AGREEMENTS & BIODIVERSITY NET GAIN MONITORING FEES:** The Authority considered the **report** of the Head of Climate, Nature and Communities.

#### **The Authority's Consideration**

The Authority Committee was advised as follows:

- Under the provisions of the Environment Act 2021 and subject to exemptions, from 12 February 2024 every grant of planning permission in England would be deemed to have been granted subject to a biodiversity net gain ("BNG") objective to deliver a minimum of 10% BNG secured for a minimum of 30 years.
- The majority of development within the National Park would fall within the categories exempt from BNG requirements, as set out in the legislation.
- Where development was not exempt, details of BNG proposals would be included in the planning application which would either be delegated to the Chief Executive or to the Planning Committee, in line with the Authority's Scheme of Delegation.
- All local authorities had received additional burden funding to facilitate the introduction of BNG requirements.
- BNG could be achieved in three ways, following a strict hierarchy of:
  - (1) On-site BNG delivery within the development site itself.  
If that were not achievable...
  - (2) Off-site BNG delivery either on the developer's own land outside the development site or by buying off-site biodiversity units from a habitat bank.  
If that were not achievable...
  - (3) By buying statutory biodiversity credits from Natural England which must be a last resort.
- The aim would be to achieve BNG on the development site or as close as possible to it. The greater the distance from the development site, the higher the cost of off-site biodiversity units, or the more BNG that would be required.

Natural England statutory biodiversity credits would be priced to discourage this last resort approach.

- The 10% BNG requirement would be based on the habitat value of the site at the time of application for development. Where habitat had been deliberately degraded prior to a planning application, the use of aerial photography dating back to 2020 could be used to evidence a baseline habitat value.
- The Authority was able to secure a fee to cover the costs of assessing and monitoring off-site BNG plans and significant on-site BNG proposals. This fee would be calculated using a formula based on the day-rate of an appropriately qualified ecologist, together with the anticipated costs of monitoring site visits to be carried out by or on behalf of the Authority, such costs to have regard to the size of the site. The Authority's fee scale would be kept under review and Members would be invited to consider any future revisions.
- Significant on-site BNG, all off-site BNG and all statutory BNG credits, would be secured through a S106 legal agreement which would be attached to the site and would transfer with ownership. The Authority would charge for its legal fees incurred at the point of completing the relevant legal agreement, to be paid either by the developer or the habitat bank provider.
- The potential for Exmoor National Park Authority to become a habitat bank would be explored.

Members were mindful that BNG requirements would not be applied to retrospective applications for development, and it was confirmed that the Authority would add its voice to the current debate on this issue.

It was acknowledged that the introduction of BNG requirements had generated concern both nationally and at local community level, and there remained uncertainty about how the legislative framework would work in practice.

However, it was agreed that the overarching aim of the introduction of BNG for new development should be viewed as positive for Exmoor's communities and economy, as well as for its environment, and there was potential opportunity for farmers and landowners to achieve additional income through the provision of habitat banks, while simultaneously strengthening biodiversity.

It would therefore be important to promote public engagement with planning and ecology officers, and to encourage developers to consider BNG as an opportunity to contribute to the national objective of biodiversity improvement.

**RESOLVED:**

- (1) To agree the updated Exmoor National Park Biodiversity Net Gain Technical Guidance Note (Appendix 1) with delegated responsibility for Officers to make any necessary changes arising from national legislation and guidance or correct typographical or factual errors.
- (2) To note that the Technical Guidance Note sets out the fees for habitat bank approval and for BNG monitoring and that an additional legal fee will be charged for S106 Agreements.
- (3) To delegate to the Chief Executive the agreement of habitat banks in Exmoor National Park through the signing of a S106 Agreement.

- 124. MEMBERS' ALLOWANCES SCHEME:** The Authority considered the [report](#) of the Chief Finance Officer.

**RESOLVED:** To note the amounts paid to Members in 2023/24 through its Scheme for Members' Allowances.

- 125. ANNUAL APPOINTMENTS:** The Authority considered the [report](#) of the Head of Climate, Nature and Communities.

**RESOLVED:** To make the following appointments to the Authority's statutory committees, partnership boards, working groups and external organisations:

**Final Accounts Committee and Finance & Performance Advisory Panel:**

Miss A V Davis (Chairperson), Mr R Milton (Deputy Chairperson), Mr A Bray, Mrs M Chilcott, Mr M Ellicott, Mr B Geen, Mrs F Nicholson, Mr S J Pugsley, Miss E Stacey

**Standards Committee:** Mr M Ellicott, Mr B Geen, Mr J Patrinos, Mr S J Pugsley, Miss E Stacey, Mr N Thwaites

**Exmoor Local Access Forum:** Mr A Bray, Mr N Thwaites

**Exmoor National Park Forum:** All Authority Members  
Mr M Ellicott (Chairperson), Mr A Bray (Deputy Chairperson).

**Exmoor Historic Environment Advisory Group:** Mr J Holtom, Dr M Kelly, Mr S J Pugsley

**Exmoor Learning and Engagement Network:** Mrs C Lawrence, Mrs F Smith, Dr S Warren, Miss L Williams

**Exmoor Moorland & Farming Board:** Mr L Baker, Mr J Holtom, Mr R Milton, Mr J Yabsley

**Exmoor Nature Conservation Advisory Panel:** Mr B Geen, Mr J Holtom, Mrs F Smith, Dr S Warren, Miss L Williams

**Exmoor Woodland and Forestry Advisory Group:** Mr D Elson, Mr N Thwaites, Mr J Yabsley

**Equality, Diversity & Inclusion Group:** Mr D Elson, Miss E Stacey, Dr S Warren, Miss L Williams

**External Funding Working Group:** Mr A Bray, Mr M Ellicott, Miss E Stacey, Miss L Williams

**FiPL Assessment Panel:** Mr D Elson, Mr J Holtom, Mr R Milton, Dr S Warren

**Planning Policy Advisory Group:** Miss A V Davis (Chairperson), Mr R Milton (Deputy Chairperson), Mr S J Pugsley (Chairperson of the Planning Committee), Mr A Bray, Mr M Ellicott, Mr B Geen, Mr J Holtom, Dr M Kelly, Mrs F Nicholson

**Rural Enterprise Exmoor Group:** Mr A Bray, Miss A V Davis

**UK National Parks Chairs Forum:** Miss A V Davis (Chairperson), Mr R Milton (Deputy Chairperson)

**Campaign for National Parks:** Miss L Williams

**Exmoor Hill Farming Network:** Mr M Ellicott

**Exmoor Landscape Advisory Group:** Dr M Kelly, Mr M Kravis

**Exmoor Rural Housing Network:** Mr M Ellicott, Mr B Geen, Mr J Holtom, Mrs F Nicholson, Mr S J Pugsley

**North Devon AONB Partnership:** Mr D Elson

**Team Devon Joint Committee:** Miss A V Davis (Chairperson), Mr R Milton (Deputy Chairperson)

**Visit Exmoor CIC:** Miss L Williams

**126. APPOINTMENT OF INDEPENDENT PERSON UNDER THE LOCALISM ACT 2011:**

The Authority considered the **report** of the Solicitor and Monitoring Officer.

**The Authority's Consideration**

The Authority welcomed Diana Mortimer and Adam Stanyer and received a brief outline of their background and interests from each of them.

**RESOLVED:** To appoint Diana Mortimer and Adam Stanyer as Independent Persons under the provisions of the Localism Act 2011 with immediate effect.

**127. PERSONNEL UPDATE:** The Authority noted the recent staff changes as set out on the agenda.

**128. ANY OTHER BUSINESS OF URGENCY:** There was none.

**129. CONFIDENTIAL BUSINESS**

**RESOLVED:** To pass a resolution pursuant to Section 100A(4) of the Local Government Act 1972 that the press and public be excluded from the meeting for the duration of Item 19 – Land and Property Matters on the grounds that publicity would be prejudicial to the public interest by reason of the confidential nature of the business arising and that the following information would be considered which is exempt information as presented in Schedule 12A of the Act (as amended):-

Information relating to the financial or business affairs of any particular person (including the authority holding that information).

**130. LAND AND PROPERTY MATTERS:** The Authority considered the confidential report of the Head of Climate, Nature and Communities and Senior Woodland Officer.

**RESOLVED:** To defer further consideration of the Land and Property Matters report to the Authority Committee meeting on 6 August 2024.

The meeting closed at 1.10pm

(Chairperson)

## EXMOOR NATIONAL PARK AUTHORITY

1 October 2024

### INTERNAL AND EXTERNAL AUDIT ARRANGEMENTS

#### Report of the Chief Finance Officer

**Purpose of Report:** To present to Members the Internal Audit annual report for work carried out during 2023/24 and plan for 2024/25, and to give an update on the Grant Thornton External Audit progress for 2023/24 alongside sector updates.

**RECOMMENDATIONS:** The Authority is recommended to:

1. **RECEIVE** the Internal Audit Annual Report 2023/24 and Audit Plan 2024/25 at Appendix 1.
2. **RECEIVE** the External Audit Progress Report and Sector Updates at Appendix 2.

**Authority Priority:** Develop and maintain effective and efficient services. Getting best value from our resources and improving our performance – Finance and Performance - Financial Management.

**Legal and Equality Implications:** Local Government Act 2003, Parts 1-3 (Capital Finance, Financial Administration and Grants), Sections 1-39, Accounts and Audit Regulations 2015, Sections 3 (Responsibility for Internal Control), 4 (Accounting Records and Control Systems) 5 (Internal Audit), and 6 (Review of Internal Control System).

The equality and human rights implications of this report have been assessed as having no impact on any particular individual or body.

**Financial and Risk Implications:** Provision has been made in the 2023/24 and 2024/25 budgets to cover the costs of both Internal and External Audit. Internal Audit forms a major part of the governance and risk management arrangements of the Authority.

**Climate Change Response:** This report does not have an adverse impact on our ability to respond to Climate Change.

## **1 INTERNAL AUDIT**

- 1.1 The Local Government Act 1972 and our Financial Regulations require the Chief Finance Officer (Section 151 Officer) to arrange for the provision of an adequate and effective system of internal audit. This service has been provided through a Service Level Agreement with Devon County Council and delivered by the Devon Assurance Partnership (DAP) which is a shared service arrangement between Devon County Council, Torbay Council, Torridge and Plymouth City Council. The Partnership also provides the internal audit service to Dartmoor National Park Authority.
- 1.2 Attached is the Internal Audit Annual Report for 2023/24 and the proposed Audit Plan for 2024/25. Members will note from the annual audit report that there are no significant issues to be brought to the attention of the Authority concerning the Key Financial Systems. Page 2 containing the opinion statement provides 'Substantial Assurance' in respect of Key Financial Systems and 'Reasonable Assurance' on the adequacy and effectiveness in of the internal control framework for IT and cyber. On page 3 of Appendix 1 there is a list of the eight core areas concerning our key financial systems and the auditor has given a 'substantial' level of assurance for all bar one which has been assessed as 'reasonable' level of assurance'. In 2023/24 Internal Audit also completed work on Cyber and IT.
- 1.3 Pages 5 and 6 detail the Internal Audit Plan for 2024/25. This plan continues at the previously agreed number of 20 audit days per annum.
- 1.4 It is anticipated that a member of the Devon Assurance Partnership will be present to introduce their report.

## **2 EXTERNAL AUDIT**

- 2.1 Grant Thornton UK LLP is our appointed auditor, appointed to audit finance and governance arrangements within the Authority. They have provided a report which details their progress in delivering their responsibilities as External Auditors, a letter in respect of delayed Value For Money (VFM) work, updates on Audit Deliverables and a review of sector updates.
- 2.2 A member of the Grant Thornton audit team will attend to present the report themselves electronically and this is attached at Appendix 2.

**Ben Barrett**  
**Chief Finance Officer**  
**September 2024**



Internal Audit

## Annual Report 2023-24 Audit Plan 2024-25

### Exmoor National Park Audit Committee

September 2024



**Ken Johnson**  
Senior Assurance Manager

**Tony Rose**  
Head of Devon Assurance Partnership



## Introduction

The Audit Committee is required to consider the Chief Internal Auditor's annual report, to review and approve the Internal Audit programme, and to monitor the progress and performance of Internal Audit.

The Accounts and Audit (Amendment) (England) Regulations 2015 introduced the requirement that all Authorities carry out an annual review of the effectiveness of their internal audit system, and to incorporate the results of that review into their Annual Governance Statement (AGS), published with the annual Statement of Accounts.

The Internal Audit plan for 2023-24 was presented and approved by the Audit Committee in July 2023. The following report and appendices set out the background to audit service provision, a review of work undertaken during the year and provides an opinion on the overall adequacy and effectiveness of the Authority's internal control environment.

The Public Sector Internal Audit Standards require the Head of Internal Audit to provide an annual report providing an opinion that can be used by the organisation to inform its governance statement. This report provides that opinion.

### Expectations of the Audit Committee from this annual report

Audit Committee members are requested to consider:

- the assurance statement within this report.
- the basis of our opinion and the completion of audit work against the plan.
- the scope and ability of audit to complete the audit work.
- audit coverage and findings provided.
- the overall performance and customer satisfaction on audit delivery.

In review of the above the Audit Committee are required to consider the assurance provided alongside that of the Executive, Corporate Risk Management and external assurance including that of the External Auditor as part of the Governance Framework (see appendix 3) and satisfy themselves from this assurance to support signing the Annual Governance Statement.

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## Opinion Statement

Based on work performed during 2023-24, the Head of Internal Audit's Opinion is **"Substantial Assurance"** in respect of Key Financial Systems and **"Reasonable Assurance"** on the adequacy and effectiveness of the internal control framework for IT and Cyber.

*This opinion statement will provide Members with an indication of the direction of travel for their consideration for the Annual Governance Statement see appendix 5.*

The Authority's internal audit plan for the year includes specific assurance, risk, governance, and value-added reviews which, with prior years audit work, provide a framework and background within which we assess the Authority's control environment.

The Head of Internal Audit's Opinion is informed by the assurance conclusions obtained in the audits undertaken in year. Significant weaknesses identified should be considered by the Authority in preparing its Annual Governance Statement for 2023-24.

In carrying out reviews, Internal Audit assesses whether controls are operating satisfactorily and provide an overall opinion on the adequacy of controls to management within the audit report.

Audit reports include an action plan with responsible officers and target dates to address control issues. While implementation of action plans rests with management, high priority recommendations are reviewed during subsequent audits or as part of specific follow-up.

This statement of opinion is underpinned by:

### Internal Control Framework

The control environment comprises the Authority's policies, procedures and operational systems including processes in place to establish and monitor the achievement of the Authority's objectives; facilitate policy and decision making; ensure economical, effective and efficient use of resources, compliance with established policy, procedure, law and regulation; and safeguard the Authority's assets and interests from losses of all kinds.

Core financial and administrative systems were reviewed by us, and controls were found to be effective.

The Authority's overall internal control framework is considered to have operated effectively during the year. Where we have highlighted weaknesses in compliance to key controls, none are considered to have had a material impact on operations.

### Risk Management

Risk Management processes, training and awareness has been improved and DAP have been directly involved in this with ENPA .

### Governance Arrangements

There is an appropriate Governance framework including senior management and member review and approval of budgets.

### Performance Management

Performance Levels are at the expected and required levels in the areas audited.

|                       |   |                   |  |
|-----------------------|---|-------------------|--|
| Substantial Assurance | A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.                                 | Limited Assurance | Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.                       |
| Reasonable Assurance  | <b>There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.</b> | No Assurance      | Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited. |

## Summary Assurance Opinions

The summaries below shows our assurance opinions broken down by Risks covered. Ratings are relevant at the time of the audit so may have subsequently improved with implementation of agreed management actions.

### Audit Opinion

**Substantial Assurance** – There is a robust process in place to ensure expenditure on capital projects (including associated SW Norse fees) is approved by the Council prior to work being undertaken.  
There are adequate controls in place for administering payments for contractor invoices and fees to SW Norse.

### Key Financial Systems

Exmoor National Park Authority's Finance Department consists of knowledgeable and competent staff managed by the Head of Finance and Operations who, alongside the Finance Officer, have an extensive understanding of the Authority's financial administration.

They are closely involved with everyday operations and continue to set high standards.

This audit review has confirmed that there are effective controls in place within the systems reviewed which mitigate key financial risks. This is much to the credit of the staff that work within the Finance Department at the Authority.

It is pleasing to confirm that all areas bar one reviewed have been awarded a 'Substantial' level of assurance.

We observed that significant work has gone into planning for the future where difficult decisions around funding and services have been/will be required to be made.

### Risks or Areas Covered

#### - key concerns or unmitigated risks

| Risks or Areas Covered   | Level of Assurance    |
|--|-----------------------|
| 1. Income due to the organisation may not be suitably controlled (Invoice raising, income collection and banking).                               | Substantial Assurance |
| 2. Purchasing arrangements and payments to creditors may not be secure or effective resulting in incorrect and / or unauthorised payments.       | Reasonable Assurance  |
| 3. The Main Accounting System may not comply with accounting standards and may not accurately report the financial standing of the organisation. | Substantial Assurance |
| 4. Spend against the organisations budget may not be suitably controlled and reported, resulting in the risk of overspend.                       | Substantial Assurance |
| 5. Bank reconciliation procedures may not be effective, and errors or discrepancies may not be promptly identified and addressed.                | Substantial Assurance |
| 6. Non-compliance with Treasury Management statutory requirements, regulations and best practice.  | Substantial Assurance |
| 7. Financial loss and undetected error or fraud.   | Substantial Assurance |
| 8. The Payroll (Salaries and Wages) may not be suitably controlled resulting in incorrect and / or unauthorised payments being made.             | Substantial Assurance |
| 9. Internal audit recommendations agreed from the previous year's audit report have not been implemented.  | Substantial Assurance |

## Cyber and IT - Cyber Governance and Project Assurance

### Audit Opinion

Reasonable Assurance - There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Exmoor National Park take a pragmatic approach to IT / Cyber Security and their cyber governance structure.

Reasonable Assurance has been given as the organisation has a good focus on ensuring the control framework is operating effectively to minimise IT / Cyber Security risks that accounts for the size of the organisation.

### Service Objective

To provide a framework within which Cyber and IT security risks are effectively managed, specifically focussing on Cyber Governance and Project Assurance.

| Risks or Areas Covered<br>- Key Findings |  | Level of Assurance   |
|--|--|----------------------|
| 1.                                       | Lack of progress made against the previously agreed management actions.  | Reasonable Assurance |
| 2.                                       | No formal framework within which Cyber risk can be effectively managed.  | N/A                  |
| 3.                                       | Projects are not effectively governed and managed leading to outcomes that are not aligned with intended benefits (financial and non financial). | Reasonable Assurance |

Further work is planned throughout 2024/25 to develop the control framework, including work planned with DAP's Risk Management team. In terms of the three focus areas:

1. The follow-up - There remain four outstanding actions from the June 2023 follow-up report, however, each of these have an action plan and a revised target date.
2. Guided self-assessment – Based on the self-assessment the cyber governance function feels appropriate in proportion to the organisation. Areas of focus have been identified and provided to the ICT Manager.
3. Project Assurance – Although there was no formal Project Management method or dedicated resource, we understand that 365 implementation has progressed well. A post implementation review would assist in the benefits realisation of the 365 project and allow for lessons learnt to assist in future projects.

There is ongoing positive direction of travel in relation to IT / Cyber Security controls, both technical and non-technical.

### Audit Coverage and performance against plan

DAP delivered 100% of audits in the agreed plan for 2023/24 (to final report stage).

### Value Added

We know that it is important that the internal audit service seeks to "add value" whenever it can, and we believe internal audit activity has added value to the organisation and its stakeholders by:

- Providing objective and relevant assurance.
- Contributing to the effectiveness and efficiency of the governance, risk management and internal control processes. This includes providing advice and guidance on good practice related to Governance, Risk Management and potential Fraud.
- We provided support in completing the CAF self-assessment specifically related to Cyber Governance; a position statement in relation to the previous Cyber Audit; and a top-level review of the 365 project, addressing key Project Assurance aspects.

## Internal Audit Plan 2024/25

As in previous years, the audit plan for the financial year 2024/25 allows for up to 20 days of internal audit support in Key Financial Systems and Information Governance and Cyber Security.

The plan includes a review of the following key financial systems: -

- Ordering and Payments
- Income and Cash Collection
- Bank Reconciliation / Investments/Cheque Control
- Main Accounting System
- Budget monitoring
- Payroll & Travel Expenditure
- AGS

Any major findings (if applicable) from the previous year's audit plan will be reviewed to ensure that agreed recommendations have been implemented and are effective. An annual report for your Audit Committee will be produced for inclusion. Contingency days have been built into this years Plan and will be utilised in agreement to any emerging requirement throughout the year.

## Timetable

The timing of the 2024/25 Key Financial Systems and Information Governance and Cyber Security review will be agreed with the Head of Finance and Operations and will take place in the second half of 2024/25.

All findings will be reviewed with the Head of Finance and Operations at the end of the audit programme and prior to the issue of any draft report.

A copy of the final report will be presented to the Audit Committee and made available to your External Auditors for their information.

## 2024/25 Plan

The following table sets out the planned internal audit work for 2024/25. Other issues and systems are sometimes identified during the audits and if found will be discussed with the Head of Finance and Operations. These issues may be incorporated into future audit plans dependent upon priority and risk assessment.

The cost of these 20 days will be £6,500 (plus VAT). Additional support will be provided as and when required. Specialist support would be available at varying day rates, please contact us for further details.

| <b>Audit</b>  | <b>Days</b> |
|---|-------------|
| Material Systems  | 0           |
| Financial Systems   | 12          |
| Information Governance (Including Cyber Security)                                 | 0           |
| Contingency   | 4           |
| Management time Planning / attendance at Audit & Governance Committee and Reports | 4           |
| <b>Total days</b>   | <b>20</b>   |

| <b>Devon Assurance Partnership</b>  | <b>Confidentiality and Disclosure Clause</b>  |
|---|---|
| <p>The Devon Assurance Partnership has been formed under a joint committee arrangement. We aim to be recognised as a high-quality assurance service provider. We work with our partners by providing a professional assurance services that will assist them in meeting their challenges, managing their risks, and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards along with other best practice and professional standards.</p> <p>The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at <a href="mailto:Tony.d.Rose@devon.gov.uk">Tony.d.Rose@devon.gov.uk</a></p> | <p>This report is protectively marked in accordance with the National Protective Marking Scheme. It is accepted that issues raised may well need to be discussed with other officers within the authority, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation's disclosure policies.</p> <p>This report is prepared for the organisation's use. We can take no responsibility to any third party for any reliance they might place upon it.</p> |

## Appendix 1 - Professional Standards and Customer Service

### Conformance with Public Sector Internal Audit Standards (PSIAS)

**Conformance** - Devon Assurance Partnership conforms to the requirements of the PSIAS for its internal audit activity. The purpose, authority and responsibility of the internal audit activity is defined in our internal audit charter, consistent with the *Definition of Internal Auditing*, the *Code of Ethics* and the *Standards*. Our internal audit charter was approved by senior management in March 2023. This is supported through external assessment of conformance with Public Sector Internal Audit Standards & Local Government Application Note.

The Institute of Internal Audit (IIA) are the key body involved in setting out the global standards for the profession which form the basis for the Public Sector Internal Audit Standards (PSIAS) and have been undergoing review and revision. The proposed new standards will take effect in the public sector in April 2025 and provide clarity and raise awareness of the audit committee's governance roles and responsibilities. [2024 Global Internal Audit Standards \(theiia.org\)](https://theiia.org)

**Quality Assessment** - the Head of Devon Assurance Partnership maintains a quality assessment process which includes review by audit managers of all audit work. The quality assessment process and improvement is supported by a development programme.

**External Assessment** - The PSIAS states that a quality assurance and improvement programme must be developed; the programme should be informed by both internal and external assessments.

An **external assessment** must be conducted at least once every five years by a suitably qualified, independent assessor. For DAP this was recently conducted in 2024 by an IIA qualified ex Assistant Director of an Audit Partnership.

The assessment result was that *“Based on the work carried out, it is our overall opinion that DAP generally conforms\* with the Standards and the Code of Ethics”*. The report noted that *“As a result of our work, a small number of areas where partial conformance was identified. These were minor observations, none of which were significant enough to affect the overall opinion”*. DAP is actively addressing these improvement areas.

\* **Generally Conforms** – This is the top rating and means that the internal audit service has a charter, policies and processes that are judged to be in conformance to the Standards

**Improvement Programme** – DAP maintains a rolling development plan of improvements to the service and customers. All recommendations of the external assessment of PSIAS and quality assurance are included in this development plan which is ongoing. Our development plan is regularly updated and links to our overall strategy, both of which are reported to the DAP Management Board and DAP Committee.

### Customer Service Excellence (CSE)

DAP was successful in re-accreditation by G4S Assessment Services of the CSE standard during 2024. This accreditation is a UK-wide quality mark which recognises organisations that prioritise customer service and are committed to continuous improvement.

During the year we have issued client survey forms for some of our reports, and the results of the surveys returned were very good / positive. The overall result is very pleasing, with near 96% being "satisfied" or better across our services. It is very pleasing to report that our clients continue to rate the overall usefulness of the audit and the helpfulness of our auditors highly.

## Appendix 2 - Audit Authority



## Appendix 3 - Annual Governance Framework Assurance

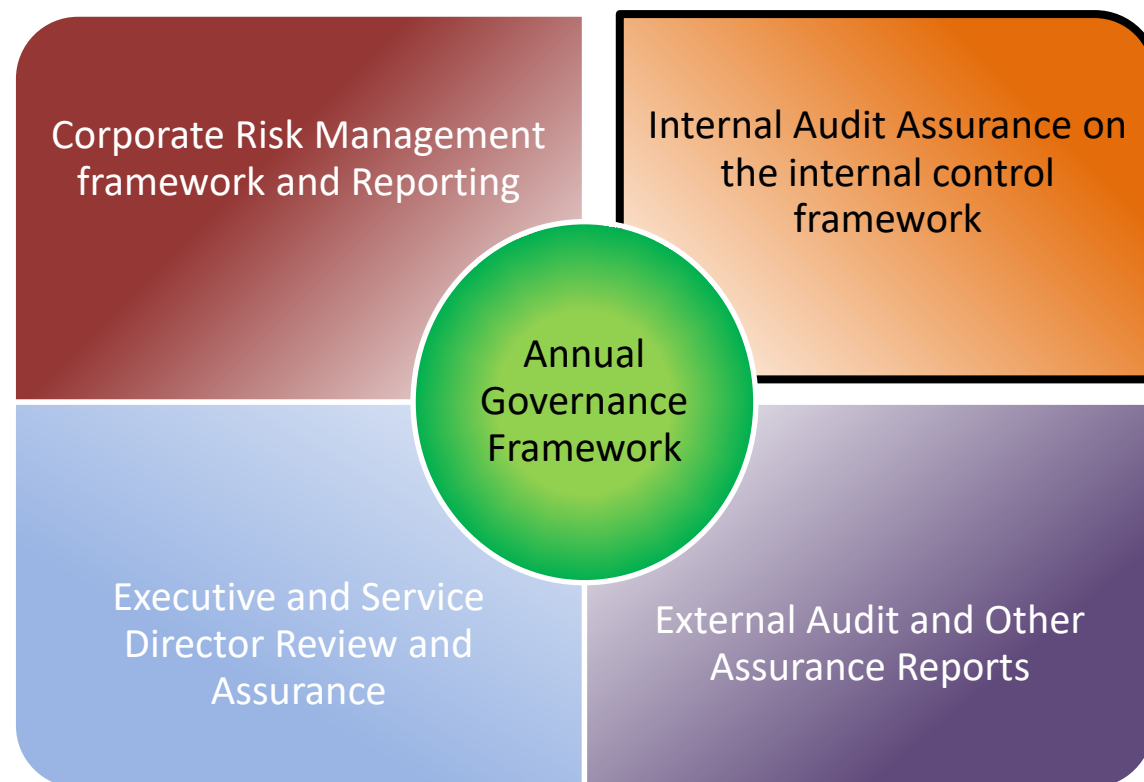
***The conclusions of this report provide the internal audit assurance on the internal control framework necessary for the Committee to consider when reviewing the Annual Governance Statement.***

The Annual Governance Statement provides assurance that

- Authority's policies have been complied with in practice.
- High quality services are delivered efficiently and effectively.
- Ethical standards are met.
- Laws and regulations are complied with.
- Processes are adhered to.
- Performance statements are accurate.

The statement relates to the governance system as it is applied during the year for the accounts that it accompanies. It should:

- Be prepared by senior management and signed by the Chief Executive and Chair of the Audit Committee.
- Highlight significant events or developments in the year.
- Acknowledge the responsibility on management to ensure good governance.
- Indicate the level of assurance that systems and processes can provide.
- Provide confirmation the Authority complies with CIPFA / SOLACE Framework Delivering Good Governance in Local Government. If not, a statement is required stating how other arrangements provide the same level of assurance.
- Provide a narrative on the process that has been followed to ensure that the governance arrangements remain effective. This includes comment on:
  - The Authority.
  - Audit Committee.
  - Risk Management.
  - Internal Audit.
  - Other reviews / assurance.



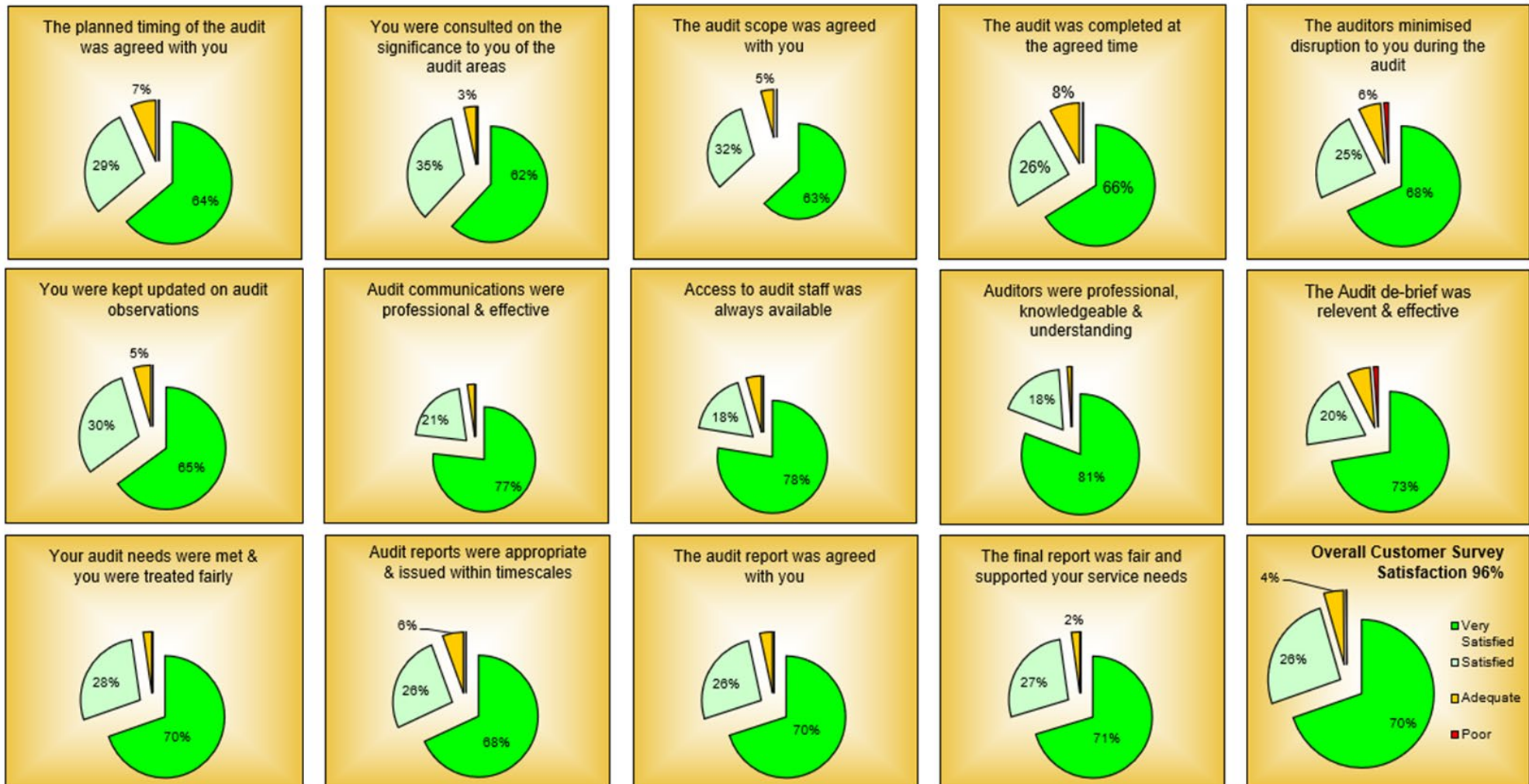
The AGS needs to be presented to, and approved by, the Audit Committee, and then signed by the Chief Executive and Leader of the Authority.

The Committee should satisfy themselves, from the assurances provided by the Corporate Risk Management Group, Executive and Internal Audit that the statement meets statutory requirements and that the management team endorse the content.

## Appendix 4 - Customer Service Excellence

For each audit we issue a customer feedback form. The results we receive help us shape our service; it helps to identify possible training needs for staff and helps us understand the areas of our process that are more challenging for the auditee. The detail below relates to all CSQs received by DAP.

### Customer Survey Results April 2023 - March 2024



## Appendix 5 - Basis for Opinion

The Chief Internal Auditor is required to provide the Authority with an opinion on the adequacy and effectiveness of its accounting records and its system of internal control in the organisation.

In giving our opinion, it should be noted that this assurance can never be absolute. The most that the internal audit service can do is to provide reasonable assurance, formed from risk-based reviews and sample testing, of the framework of governance, risk management and control.

This report compares the work carried out with the work that was planned through risk assessment; presents a summary of the audit work undertaken; includes an opinion on the adequacy and effectiveness of the Authority's internal control environment; and summarises the performance of the Internal Audit function against its performance measures and other criteria. The report outlines the level of assurance that we are able to provide, based on the internal audit work completed during the year. It gives:

- a statement on the effectiveness of the system of internal control in meeting the organisations objectives;
- a comparison of internal audit activity during the year with that planned;
- a summary of the results of audit activity and;
- a summary of significant fraud and irregularity investigations carried out during the year and anti-fraud arrangements.

The extent to which our work has been affected by changes to audit plans has not been notable this year and we have been able to accommodate the changes required within planned resources and completed the work.

In assessing the level of assurance, the following have been taken into account:

All audits completed during 2023/24, including those audits carried forward from 2022/23;

Any follow up action taken in respect of audits from previous periods;

Any significant recommendations not accepted by management and the consequent risks;

The quality of internal audit's performance;

The proportion of the organisations audit need that has been covered to date;

The extent to which resource constraints may limit this ability to meet the full audit needs of the Organisation;

Any limitations that may have been placed on the scope of internal audit.



# Exmoor National Park Authority

Audit progress report and sector updates

17 September 2024



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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and, in particular, we cannot be held responsible to you for reporting all the risks which may affect the Council or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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# Introduction

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## **Your key Grant Thornton team members are:**

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This paper provides the Exmoor National Park Authority Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes a series of sector updates in respect of these emerging issues which the Committee may wish to consider.

Members of the Exmoor National Park Authority Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications:

<https://www.grantthornton.co.uk/industries/public-sector/local-government/>

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

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# Progress at September 2024

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## Financial Statements Audit

Final accounts audit work began in July 2024 and up to now has been progressing well. We have completed a significant amount of the work but due to unforeseen resourcing circumstances we will need to utilise some additional time in October to close the remaining areas of the audit. These include:

- completion of PPE testing procedures
- completion of Pension testing procedures including consideration of potential IFRIC 14 impact (please see page 7 - 9)
- completion of a number of sample testing areas
- completion of review of a number of disclosure areas
- completion of AGS and narrative report review
- receipt of management representation letter; and
- review of the final set of financial statements

The areas outstanding are substantially complete and we are expecting all work to be completed by Mid-October.

To date we have had excellent levels of cooperation from all members of the finance team, and we would like to take this opportunity to thank them for their efforts.

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## Value for Money

Our work on VFM has commenced in September and we are planning for this work to be finalised in October 2024. Our planning work has not identified any risks of significant weakness.

Please see our letter to the committee on the next page detailing our delay in this area.

# Letter in respect of delayed VFM work

Chair of Exmoor National Park Authority  
Exmoor National Park Authority  
Exmoor House  
Dulverton  
TA22 9HL

17 September 2024

Dear Cllr Andrea Davis, Chair of Exmoor National Park Authority as TCWG

The original expectation under the approach to VFM arrangements work set out in the 2020 Code of Audit Practice was that auditors would follow an annual cycle of work, with more timely reporting on VFM arrangements, including issuing their commentary on VFM arrangements for local government by 30 September each year at the latest. Unfortunately, due to the on-going challenges impacting on the local audit market, including the need to meet regulatory and other professional requirements, we have been unable to complete our work as quickly as would normally be expected.

As a result, we have therefore not yet issued our Auditor's Annual Report, including our commentary on arrangements to secure value for money. We now expect to publish our report no later than the end of November 2024

For the purposes of compliance with the 2020 Code, this letter constitutes the required audit letter explaining the reasons for delay.

Yours faithfully

*Grace Hawkins*

Grace Hawkins

Director

For and on behalf of Grant Thornton UK LLP

# Audit Deliverables

Below are some of the audit deliverables planned for 2023/24.

| 2023/24 Deliverables   | Planned Date  | Status      |
|--|---------------|-------------|
| <p><b>Audit Plan</b></p> <p>We are required to issue a detailed audit plan to the Audit and Standards Committee setting out our proposed approach in order to give an opinion on the Council's 2023/24 financial statements.</p> | April 2024    | Completed   |
| <p><b>Audit Findings Report</b></p> <p>The Audit Findings Report will be reported to the Audit and Standards Committee.</p>  | November 2024 | In progress |
| <p><b>Auditors Report</b></p> <p>This includes the opinion on your financial statements.</p>   | November 2024 | In progress |
| <p><b>Auditor's Annual Report</b></p> <p>This report communicates the key outputs of the audit, including our commentary on the Council's value for money arrangements.</p>  | November 2024 | In progress |

# IFRIC 14

The next few pages provide an overview of IFRIC 14 *'IAS 19 - The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction'*.

The application of IAS 19 Employee Benefits when an authority has a net pension asset, and in some cases where it has a net liability, can be complex. To help practitioners, the International Accounting Standards Board (IASB) issued an interpretation to support the paragraph 64 of IAS 19: *'IFRIC 14 IAS 19 - The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction'*.

Historically, local authorities have reported significant net pension liabilities on their balance sheets, and therefore the impact of IFRIC 14 could reasonably be assumed to be minimal. However, recent market fluctuations have meant that, for some authorities, net pension liabilities have significantly reduced, and in some cases the balance reversed so there is a net pension asset. As a result, the consideration of IFRIC 14 has become much more important.

Applying IFRIC 14 itself is not always straightforward, and therefore we have prepared this briefing to help the members of the Audit Committee understand the potential implications for the Authority's financial statements.

If you would like further information on this matter, please contact either your Engagement Lead or Engagement Manager.

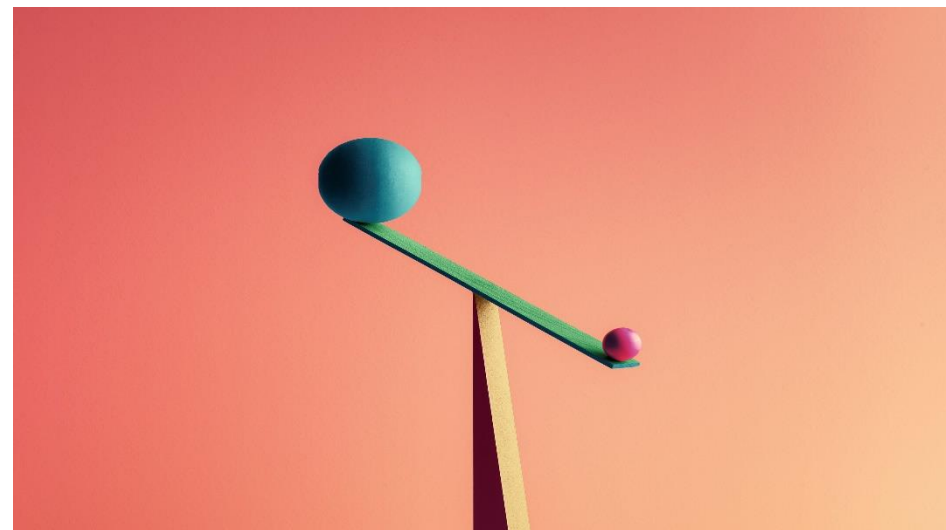
# Applying IFRIC 14

## Background

As part of the terms and conditions of employment of its officers, a local authority makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the authority has a commitment for them at the time the employees earn their future entitlement. The cost of retirement benefits is therefore recognised in the cost of services, with the Comprehensive Income and Expenditure account, as they are earned by employees. However, under statute the charge that is required to be made against General Fund is based on the cash contributions payable in the year.

The authority participates in the Local Government Pension Scheme (the 'Scheme') which is a funded defined benefit final salary scheme. This means the authority and employees pay contributions into a fund, at a level intended to balance the pensions liabilities with investment assets. The level of employer contributions is set by the Scheme actuary and it is our understanding these contributions represent the minimum funding requirements for the authority's participation in the Scheme. Employee contribution rates are set by regulation.

At any given reporting date, the present value of an authority's defined benefit obligation, calculated in accordance with IAS 19 Employee Benefits, is expected to differ from the fair value of the plan assets, also calculated in accordance with IAS 19. This may result in a net pension liability or net pension asset.



# Applying IFRIC 14

## Recognition of an IAS 19 asset

An authority can recognise an IAS 19 pension asset on its balance sheet to the extent that associated future economic benefits will be available to it. This benefit would be in the form of a reduction in future employer pension contributions.

The economic benefit available to an authority as a reduction in future contributions is any reduction in the minimum funding requirement arising from an early payment, and the estimated future service cost less the minimum funding requirement contributions for future service contributions, if no early payment had been made. If this is less than the net asset initially calculated, it acts as a ceiling on the asset value which can be recognised on the balance sheet.

Has management engaged with the Fund actuary to understand the impact of IFRIC 14 on the Authority's accounts?

In some cases, the actuary may determine that, as well as contributions for future service costs, there is a requirement for the authority to make good an existing pension shortfall in respect of services already received. This may be reflected in the actuary's certificate as required secondary contributions. Where this is the case, consideration needs to be given as to whether these contributions will be available to the authority after they are paid into the plan. To the extent that they will not be available, the authority needs to recognise a liability as the obligation arises. This can have the affect of reducing a net pension asset or increasing a net pension liability.

The potential impact of IFRIC 14 can be highly material to an authority's financial statements. Actuaries, generally, will not consider the impact of IFRIC 14 unless specifically requested to do so by the authority.

Further audit work may be required in this area, the extent of which will depend on the level of previous consideration of IFRIC14.

# Sector Updates

# Ending the local audit backlog

A plan for restoring timely assurance to the Local Government audit system was announced by the Minister of State for Local Government and English Devolution on 30th July 2024.

When parliamentary time permits, secondary legislation is going to be used to amend the Accounts and Audit Regulations (2015) and to introduce five new backstop dates:



1. Financial years up-to-and-including 2022/23: 13 December 2024;
2. Financial year 2023/24: 28 February 2025;
3. Financial year 2024/25: 27 February 2026;
4. Financial year 2025/26: 31 January 2027;
5. Financial year 2026/27: 30 November 2027; and
6. Financial year 2027/28: 30 November 2028.

Paul Dossett, Grant Thornton Partner and Head of Local Government, has had an article published in The MJ, where he reviews the reasons for the delays in audited accounts and considers what is required for a long-term solution:

<https://www.themj.co.uk/beyond-the-local-audit-backstop>

Key messages from the Minister are that:

For financial years up to and including 2022/23, if financial audits are not complete by 13 December 2024, disclaimed or modified opinions will be required. The Minister recognises that in most cases these may remain in place for up to two years.

The Minister's statement is, however, "crystal clear" that where there are modified opinions for financial accounts, auditors' other statutory duties – including to report on Value for Money (VfM) arrangements, to make statutory recommendations, and to issue Public Interest Reports, will still be a high priority.

There will be some limited grounds for exemption to meeting the audited accounts backstop dates: Where auditors are considering a material objection; where recourse to the court could be required; or from 2023/24, where the auditor is not yet satisfied with the body's Value for Money arrangements. Nevertheless, Councils need to be aware that the Government intends to publish a list of bodies and auditors that do not have an exemption and yet still do not meet the proposed new dates.

To help Councils comply with these arrangements, for financial years 2024/25 to 2027/28, the Minister states that the deadline for filing Category 1 'draft' (unaudited) accounts will be extended from 31 May to 30 June (allowing higher quality draft accounts); and there will be no routine inspections of local audits (by the Financial Reporting Council or by the Institute of Chartered Accountants in England and Wales) for financial years up to and including 2022/23, unless there is a clear case in the public interest to do so.

Once implemented, the hope is that the new arrangements will help to restore the robust assurance needed to underpin good governance and accountability.

**For the full statement, see [Written statements - Written questions, answers and statements - UK Parliament](#).**

# Lessons from recent Auditors' Annual Reports

In July 2024, Grant Thornton shared findings from a review of just under 100 recent Auditors' Annual Reports (AARs), covering around 30% of all Councils in England. With around 730 different areas for improvement identified, the AARs highlighted five key areas where local government is facing increased challenge:



1. Transformation and saving plans;
2. The Dedicated Schools Grant;
3. Financial governance and internal control;
4. Performance management and procurement; and
5. The Housing Revenue Account.



To help Councils with their challenge, Grant Thornton's Lessons report summarised suggestions for improvement into a single checklist for success.

## Key questions for Audit Committees from the checklist for success:

- External audit recommendations – are we up to date with monitoring progress and implementation and prior year recommendations?
- Savings and reserves – is our medium-term financial plan up to date?
- Special educational needs and disability – are we on track with arrangements to close any deficit?
- Workforce – do we have an up-to-date strategy?
- The Housing Revenue Account – when did we last review the strategy and arrangements for governance and internal control?

Even before the July 2024 general election, local authorities were key to delivering nationally important policies. Under the new government, the sector looks likely to play an even more pivotal role as, for example, proposed reforms to planning and housebuilding get underway. Audit Committees can use the Grant Thornton checklist for success to assess how ready their organisation is to take advantage of the new opportunities likely to open-up and to step into the new, higher profile role they are likely to be invited to play.

For a full copy of the report, see [Lessons from recent auditor's annual reports \(grantthornton.co.uk\)](https://www.grantthornton.co.uk)

# Code of practice on good governance

In June 2024, SOLACE, CIPFA and Lawyers in Local Government (LLG) jointly published a new code of practice on good governance. The code provides advice and sets expectations for the three highest profile statutory roles in local government – the Head of Paid Service, the Chief Finance Officer, and the Monitoring Officer. The aim of the code is to enable these three high profile officers to effectively work together in a ‘Golden Triangle’ - to best advise members, implement decisions, and help achieve good outcomes.

This is a powerful publication because it is the first in which SOLACE, CIPFA and LLG have spoken as one voice. Whilst the Seven Principles of Public Life, or Nolan Principles, apply to all public office holders (and indeed all those in other sectors delivering public services), expectations of the three most senior statutory officers in Councils go further. The fact that this guide is targeted specifically at their three roles is therefore more than welcome.

The new code of practice sets out seven standards the “Golden Triangle” officers should comply with, alongside a series of more direct requirements they should adhere to. The code provides guidance to the three officers concerned; can be used to explain their roles more clearly to others; and provides context for conversations about the roles, the requirements, and actions to be undertaken.

Questions Audit Committees can use the code to ask themselves surround: Do we understand what our most senior officers do? And do they understand the standards they are bound by?

**For a full copy of the Code of Practice, see [Code of Practice on Good Governance for Statutory Officers June 2024.pdf \(solace.org.uk\)](#)**

## The seven standards of the Golden Triangle are:



### Understand Governance

Roles and responsibilities



### Act Wisely

A duty of enquiry & the exercise of statutory functions



### Lead Ethically

The Seven Principles of Public Life



### Act Effectively

Robustness in working arrangements



### Resource the Roles

Get the tools to do the job



### Build Resilience

Deputies and development



### Deliver sound decision making

The outcome of good governance

# Internal Audit - supporting a healthy service

The Chartered Institute of Internal Auditors (CIIA) published an assessment of the health and status of internal audit within local government in July 2024, using research based on survey findings from 44% of all councils in the United Kingdom and Northern Ireland. The findings were stark and could make worrying reading for any Audit Committee, as survey responses unveiled:

- Fear of speaking out about key findings, including around financial sustainability;
- Difficulty in discussing financial assurance matters with Audit Committee members in public meetings;
- Lack of member understanding of the work of internal audit; and
- Insufficient staffing and inability to recruit to vacant posts, affecting completion of the Internal Audit plan.

New Global Internal Audit Standards (GIAS) are due to come into effect in January 2025 and can be adopted now if entities wish. They include considerations specifically for the public sector.

Respective responsibilities for members and management around supporting, overseeing, and resourcing the internal audit function can be found in the CIIA report.

Audit committees and senior management in local government should consider whether any of the findings are relevant to their organisation and, if so, consider using the transition to the new GIAS as an opportunity to challenge and revisit their practices.

**For a full copy of the Institute's findings, see [An evaluation of the health of internal audit in local authorities.pdf](#) ([iaa.org.uk](https://www.iaa.org.uk))**

## Summary of respective responsibilities to provide:

### Support:

#### Audit committee

Champion the internal audit function.

#### Senior management

Support recognition of the function throughout the organisation.

### Oversight:

#### Audit committee

Gain an understanding of Internal Audit findings.

Discuss any disagreements with the Chief Executive and senior management.

#### Senior management

Assist members in understanding the effectiveness of the organisation's governance, risk management and control processes and escalate to members any matters of importance.

### Resources:

#### Audit committee

Discuss the sufficiency of resources, both in numbers and capabilities, at least annually.

#### Senior Management

Engage with members to provide sufficient resources and resolve any issues around resourcing.

# Annual review of local government complaints

The Local Government and Social Care Ombudsman's latest Annual Review of Local Government Complaints was published in July 2024.

The review shows that nationally, there has been an increase in the number of complaints received, an increase in the number of complaints upheld, and ongoing issues within special educational needs; housing; and adult social care services.

The review argues that complaints can be seen as a valuable source of information, and it encourages councils to use complaints information to identify early warning signs of service failure. It includes best practice resources to help councils take valuable learning from complaints, including a performance map and data tables.

Readers are advised by the review to consider, using the interactive data for those councils they are interested in:

- Uphold rates;
- Suitable remedy rates;
- Compliance rates; and
- The nature of service improvement recommendations made.

Councils should bear in mind that since April 2024 **[new overview and scrutiny: statutory guidance for councils, combined authorities and combined county authorities](#)** recommends that scrutiny committee work programmes are informed by the reports and recommendations issued by the Ombudsman.

**[For a full copy of the Ombudsman's Annual Review, see Annual Review of Local Government Complaints.](#)**



# Devolution

On 16<sup>th</sup> July 2024, the new Deputy Prime Minister wrote a [Letter to Local Leaders](#) setting out the new government's ambition to:

- Devolve new powers over transport, skills, housing, planning and employment support;
- Provide more regions with integrated settlement and with access to financial flexibility;
- Move away from a deal-based approach, “setting out clear conditions and a clear offer in return for places seeking devolution agreement”; and
- Enshrine a presumption towards devolution, so that places can take on new powers automatically if they meet certain conditions.

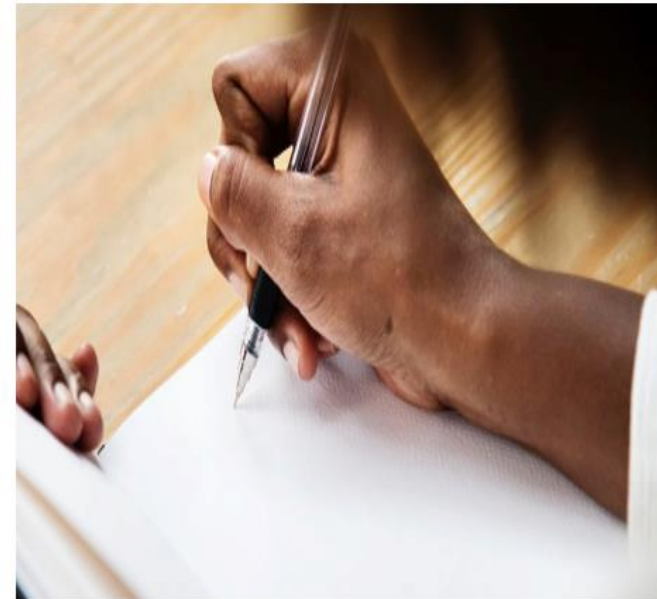
In the English Devolution Bill one day later, the government started arrangements to legalise a new devolution framework; address within it growth drivers such as employment and planning; and make devolution the “default setting”.

How and when the details of the new devolution revolution will work remains to be seen, but the Deputy Prime Minister has made it clear that new arrangements will be tailored to sensible economic geographies so that local leaders can act at the scale needed to effectively deploy their powers. In most cases that will require councils to come together in new combined authorities. Councils are now encouraged to begin discussions with their neighbouring authorities on this basis.

Members will need to start asking themselves both how ready their organisation is, and how ready their neighbours are.



## Ministry of Housing, Communities & Local Government



# Committee resources

## **The Audit Committee and organisational effectiveness in local authorities (CIPFA):**

<https://www.cipfa.org/services/support-for-audit-committees/local-authority-audit-committees>

## **LGA Regional Audit Forums for Audit Committee Chairs**

These are convened at least three times a year and are supported by the LGA. The forums provide an opportunity to share good practice, discuss common issues and offer training on key topics. Forums are organised by a lead authority in each region. Please email [ami.beeton@local.gov.uk](mailto:ami.beeton@local.gov.uk) LGA Senior Adviser, for more information.

## **Public Sector Internal Audit Standards**

<https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

## **Code of Audit Practice for local auditors (NAO):**

<https://www.nao.org.uk/code-audit-practice/>

## **Governance risk and resilience framework: material for those with a leadership responsibility on good governance (CfGS):**

<https://www.cfgs.org.uk/material-for-those-with-a-leadership-responsibility-on-good-governance/>

## **The Three Lines of Defence Model (IAA)**

<https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>

## **Risk Management Guidance / The Orange Book (UK Government):**

<https://www.gov.uk/government/publications/orange-book>

## **CIPFA Guidance and Codes**

The following all have a charge, so do make enquiries to determine if copies are available within your organisation.

### Audit Committees: Practical Guidance For Local Authorities And Police

<https://www.cipfa.org/policy-and-guidance/publications/a/audit-committees-practical-guidance-for-local-authorities-and-police-2022-edition>

### Delivering Good Governance in Local Government

<https://www.cipfa.org/policy-and-guidance/publications/d/delivering-good-governance-in-local-government-framework-2016-edition>

### Financial Management Code

<https://www.cipfa.org/fmcode>

### Prudential Code

<https://www.cipfa.org/policy-and-guidance/publications/t/the-prudential-code-for-capital-finance-in-local-authorities-2021-edition>

### Treasury Management Code

<https://www.cipfa.org/policy-and-guidance/publications/t/treasury-management-in-the-public-services-code-of-practice-and-crosssectoral-guidance-notes-2021-edition>



## EXMOOR NATIONAL PARK AUTHORITY

20 September 2024

### ATLANTIC RAINFOREST PROGRAMME - POTENTIAL SOMERSET WILDLIFE TRUST - ENPA PARTNERSHIP

#### Report of the Head of Climate, Nature and Communities

**Purpose of Report:** To consider and clarify the nature and principles of partnership arrangements with organisations and specifically with the Somerset Wildlife Trust (SWT) to create new Atlantic Rainforest on Exmoor. To agree that if specific proposals for land acquisition emerge, details will be presented and Members consulted at that time. Agreeing these principles in advance will allow a more expeditious acquisition process.

**RECOMMENDATIONS:** The Authority is recommended:

- (1) That ENPA should seek to work in partnership with organisations considering land acquisition for woodland creation.
- (2) That ENPA should continue to pursue working in partnership with SWT/Aviva should suitable areas of land become available.
- (3) To agree to principles of a SWT agreement as laid out in the report but that any specific proposals will come before Members for final approval.

**Authority Priority:** The creation of new Atlantic Rainforest would contribute to the priority 'A clear response to the nature and climate crises'. It also fits under the Corporate Plan 2024-25 action 17 to '*Work with partners to support delivery of national ambitions for appropriate woodland expansion, increasing canopy cover and management of existing trees and woodland to ensure resilient wooded landscapes delivering a range of public goods*'; and action 18 '*Work with Somerset Wildlife Trust, Somerset Council and National Landscapes on year two of the "Forest for Somerset" partnership funded by the Woodland Creation Accelerator Fund (WCAF). The project aims to expand and connect trees and woodlands across Somerset; embed trees and woodlands as part of the green economy; protect and improve existing trees and woodlands; and connect people with trees and woodlands. Target: support the creation of 240ha new woodland pa across Somerset.*'

**Legal and Equality Implications:** The National Park Authority has a statutory duty to implement new legislative requirements and guidance. The Environment Act 2021 introduced environmental targets and the Protected Landscapes Targets and Outcomes Framework sets out how Protected Landscapes are expected to contribute to these, including to increase woodland cover, and reduce greenhouse gas emissions.

Section 65(4) Environment Act 1995 – provides powers to the National Park Authority to "*do anything which in the opinion of the Authority, is calculated to facilitate, or is conducive or incidental to:-*

- (a) *the accomplishment of the purposes mentioned in s. 65 (1) [National Park purposes]*
- (b) *the carrying out of any functions conferred on it by virtue of any other enactment."*

**The equality impact of the recommendations of this report has been assessed as follows:** There are no foreseen adverse impacts on any protected group(s).

**Consideration has been given to the provisions of the Human Rights Act 1998 and an assessment of the implications of the recommendations of this report is as follows:** There are no implications for the Human Rights Act.

**Financial and Risk implications:** As set out in the report.

**Climate response:** The creation of a new woodland would contribute to climate mitigation through carbon sequestration, and potentially reducing run-off and flood-risk.

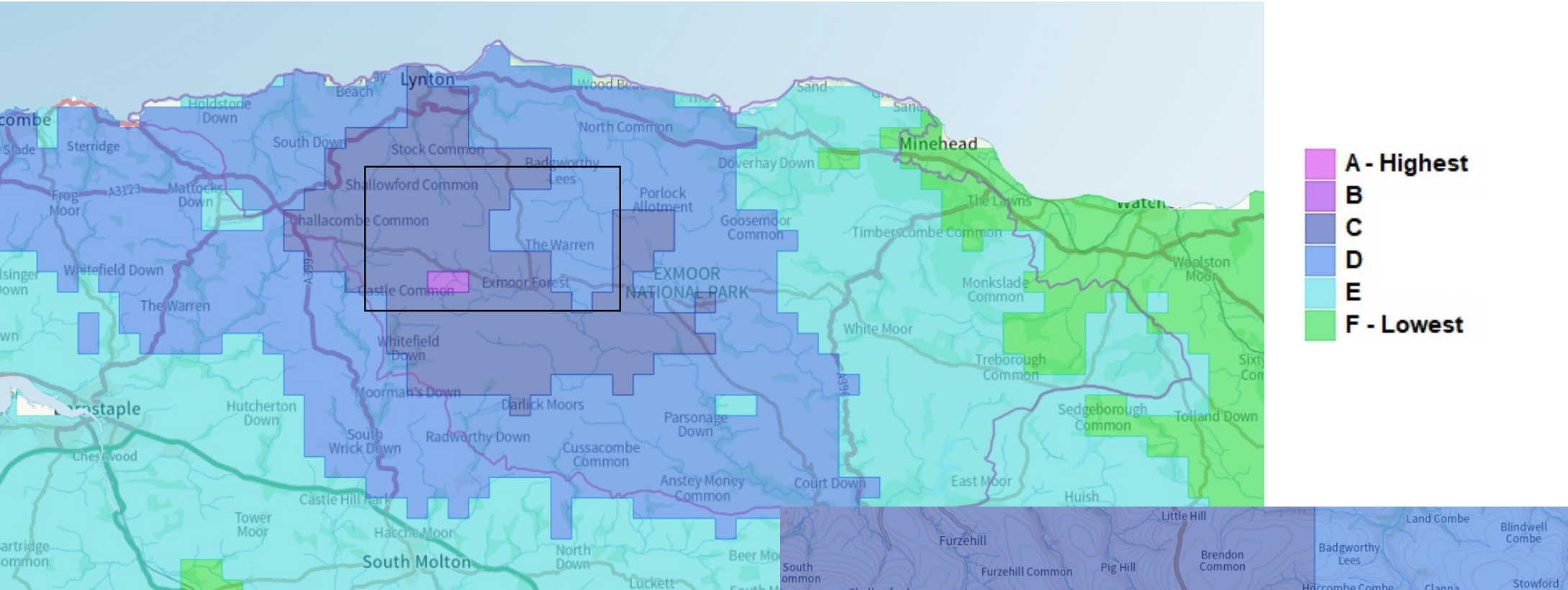
## 1. Background

- 1.1 Temperate rainforest is a distinctive habitat found in temperate coastal zones around the world but with very restricted range where precipitation and temperature combine to provide suitable conditions. The western Atlantic seaboard of the UK provides this ideal combination of “oceanic” and “hyper-oceanic” climate. The high central moorland of Exmoor lies within the hyper-oceanic climate zone.

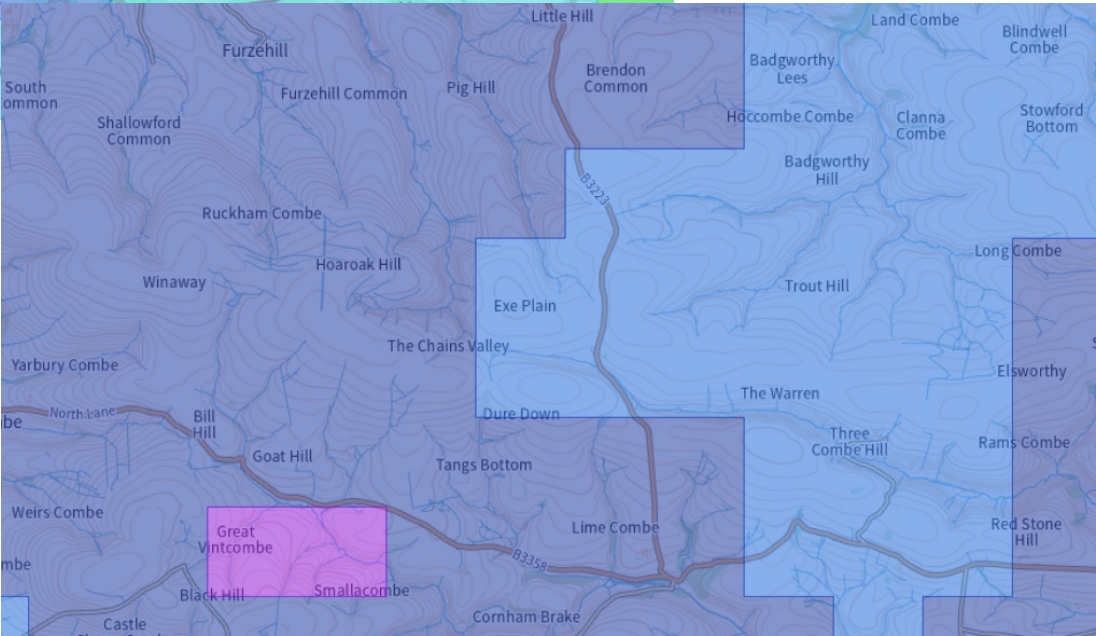
### Temperate Rainforest regions in the UK



# Exmoor Hygrothermy Index



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Inset Map

- 1.2 Interest in the restoration and recovery of this habitat has gained great traction recently. A Southwest Temperate Rainforest Alliance has been formed with 30 member organisations (including ENPA). A recent International Conference at Plymouth University was fully subscribed and attracted an on-line attendance from around the world. Perhaps most significantly Aviva has committed £38m to a partnership with the Wildlife Trusts to restore Atlantic Rainforest.
- 1.3 The Aviva Atlantic Rainforest Programme includes a research component (ENPA are supporting an Expression of Interest led by Plymouth University and Forest Research, for a bid to the research fund), education and communications but most significantly, land acquisitions through County Wildlife Trusts. Large acquisitions in the Lake District and Pembrokeshire National Parks have recently been confirmed. On Exmoor, acquisitions could involve Devon or Somerset Wildlife Trusts.
- 1.4 Other organisations including the Forestry Commission, the Woodland Trust and other private trusts also consider land acquisition or long-term lease arrangements as the most effective mechanism to secure their objectives.
- 1.5 Aviva and the Royal Society of Wildlife Trusts have established a partnership whereby Aviva has provided £38m funding to enable the Wildlife Trusts to create temperate rainforest. Exmoor falls within the target area for this woodland creation.
- 1.6 In June 2024 the Somerset Wildlife Trust (SWT) made a bid to purchase 120 ha of land near Simonsbath for temperate rainforest creation supported through the Aviva programme. In addition, SWT wished to form a long-term Partnership with Exmoor National Park Authority to deliver the project as they have no operational presence on Exmoor and believed ENPA possessed the necessary woodland expertise.
- 1.7 Members considered the proposal on 2 July 2024 and although this specific proposal did not progress, there is still interest in SWT and ENPA working together on a future scheme to create new Atlantic Rainforest on Exmoor.
- 1.8 A Members' Workshop was held on 6 August 2024 to discuss ambitions for woodland and tree cover on Exmoor, and the principles for joint working. It was agreed that Officers would bring a further report to Members seeking agreement on these matters.
- 1.9 Whilst the most likely route for acquisition and the one which would potentially involve ENPA is via the Aviva/Somerset Wildlife Trust Programme, other organisations may wish to pursue similar arrangements with ENPA.

## **2. ENPA Woodland Targets**

- 2.1 ENPA's Nature Recovery Vision includes a target to increase woodland cover by 3% from the current 14% of the National Park land area to 17% of the National Park land area. This is an increase of 2,080 ha by 2030.
- 2.2 The Environment Act places a duty on the government to increase *total tree canopy cover* in England from 14.5% to 16.5% (this is different metric from *woodland cover*).

- 2.3 The Protected Landscapes Target and Outcome Framework places an expectation on Protected Landscapes to increase woodland cover by 3%. Protected Landscapes are expected to make a significant contribution to the delivery of the Government's environmental targets set out in the Environment Act 2021 and Environment Improvement Plan 2023. These include targets to:
- Reduce net greenhouse gas emissions in Protected Landscapes to net zero by 2050 relative to 1990 levels (T6); and
  - Increase tree canopy and woodland cover (combined) by 3% of total land area in Protected Landscapes by 2050 (from 2022 baseline) (T8)
- 2.4 Guidance on how individual Protected Landscapes will be expected to contribute to these targets is being developed by Natural England but is likely to vary across different Protected Landscapes due to different opportunities and constraints. These Protected Landscapes targets will be included in the new National Park Partnership Plan.
- 2.5 DEFRA funded research by Small World Consulting has recently assessed the potential for Exmoor National Park to reach net zero by 2050. To do so, a range of measures will need to be implemented, including an increase in woodland cover from 14% (current) to 24%, ie 6,920ha by 2050.

### **3. Draft Principles of SWT Agreement**

- 3.1 A set of principles have been prepared as the basis for any agreement between SWT and ENPA to create new Atlantic Rainforest on Exmoor. These set out the respective roles and responsibilities of each organisation.
- 3.2 SWT and ENPA will agree the suitability of the site for woodland creation before entering into any agreement. A site assessment will be carried out by ENPA to include landscape and visual impacts, archaeological assessment, biodiversity and carbon impacts. The proposed woodland will need to further National Park purposes and contribute to delivery of Protected Landscapes targets, as set by government, on nature recovery and climate. Creation and management of the woodland will be underpinned by a formal agreement between SWT and ENPA.
- SWT will arrange and fund the purchase of the land, and the land will be owned by SWT in perpetuity, as a "Wildlife Trust Nature Reserve." The land purchase may be one block of land or multiple smaller blocks.
  - SWT will undertake initial site surveys of soils and habitat.
  - ENPA and SWT will work together to create, monitor and review a Management Plan for the site.
  - ENPA and SWT will work together to seek approval from project funders, planners and regulators.
  - ENPA will lead on applications for capital grants for woodland creation and land management support.

- SWT will assist ENPA with cash-flow for the upfront costs of planting. Costs will be spread over multiple years, and reimbursed through the grants once planting is completed.
- Once all woodland creation and management costs have been accounted for, any surplus will be retained by ENPA. Any benefit from future green finance (e.g. Biodiversity Net Gain) would be subject to further discussion.
- Any costs arising from failure of the trees would be shared (some failure is expected and there is funding for restocking within the grant).
- ENPA will seek to use local contractors and encourage skills training and apprenticeships for the woodland planting and land management.
- There will be public access to the site, to be agreed through the Management Plan, although access may be limited initially during the woodland creation phase.
- Any communication and publicity will be agreed by the parties.

#### **4. Conclusion**

- 4.1 Members are recommended to continue to explore opportunities to further national park purposes with organisations considering land acquisition for woodland creation. More specifically, Members are recommended to work in partnership with Somerset or Devon Wildlife Trust should suitable areas of land become available and to follow the principles as laid out in 3.2 above.
- 4.2 Any specific proposals for the development of a partnership will be presented to Members as they arise.

**Clare Reid**

**Head of Climate, Nature and Communities**

**Graeme McVittie**

**Senior Woodland Officer**

**June 2024**

## EXMOOR NATIONAL PARK AUTHORITY

1 October 2024

### AUTHORITY MEETINGS SCHEDULE FOR 2025

#### Report of the Head of Enterprise and Operations

**Purpose of the report:** To present to Members a schedule of meetings of the Authority and its Committees for 2025.

**RECOMMENDATION:** To adopt a schedule of meetings of the Authority and its Committees for 2025 attached at Appendix 1 to this report.

**Authority Priority:** Develop and maintain effective and efficient services.

**Legal and Equality Implications:** The Authority's Standing Orders provide that each year the Authority shall approve a calendar of meetings of the Authority and its Committees and Sub Committees.

The equality and human rights impact of the recommendation of this report has been assessed as having no adverse impact on any particular group or individual.

**Financial and Risk Implications:** The Authority's meeting arrangements are intended to make best use of member time and resources while ensuring Authority business is dealt with efficiently and in a manner open to public scrutiny.

**Climate Response:** As part of the action plan for the Climate Emergency response, and the return to in-person meetings, the Authority moved back to paperless meetings from March 2022.

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#### 1. 2025 Authority Meetings Schedule

- 1.1 Members will be aware that following a Governance Review, it was agreed that the Authority would trial a reduction in the number of Committee meetings, holding an anticipated 6 meetings a year (and in any event a minimum of 4 meetings a year).
- 1.2 It was also agreed that if a formal meeting was not scheduled, the first Tuesday of the month would be retained for Members to meet as an opportunity for training and briefing sessions.
- 1.3 A further outcome of the Governance Review was that the Authority's Standing Orders would be amended to provide for a Planning Committee of 12 Members.
- 1.4 It was also agreed that a new Exmoor National Park Forum would meet twice a year.
- 1.5 The above arrangements have been in operation since 1 April 2024 for an initial trial period of up to 12 months, and on this basis a draft meetings schedule for 2025 has been prepared and is attached at Appendix 1.

- 1.6 The schedule provides for 6 Authority Committee meetings (February, March, May, July, October and December), and monthly Planning Committee meetings subject to January and August being reserve dates.
- 1.7 Member training and briefing sessions have been scheduled for the first Tuesdays of April, June, September and November. If formal business were to be required on any of these dates, Members will be advised accordingly, and an Authority Committee meeting will be held.
- 1.8 In consultation with the relevant membership, dates for meetings of the Final Accounts Committee and any additional meetings of the Authority's Standards Committee will be agreed and notified dependent upon the business requirements of each Committee.
- 1.9 There will be opportunity for Members to review the revised governance arrangements at its meeting in February 2025, following which the 2025 meetings schedule may be revised if necessary.
- 1.10 As is usual practice, the schedule has been shared with the constituent County and District Councils.

**Ben Barrett**  
**Head of Enterprise and Operations**  
**October 2024**

**EXMOOR NATIONAL PARK AUTHORITY  
SCHEDULE OF MEETING DATES 2025**

| Day             | Date              | Time           | Meeting  |
|-----------------|-------------------|----------------|--|
| <b>JANUARY</b>  |                   |                |  |
| Friday          | 3 January         | am             | Pre-Meeting Planning Site Visit (Reserve Date)               |
| <b>Tuesday</b>  | <b>7 January</b>  | <b>10.00am</b> | <b>Exmoor National Park Authority Meeting (Reserve Date)</b> |
| <b>Tuesday</b>  | <b>7 January</b>  | <b>1.30pm</b>  | <b>Planning Committee Meeting (Reserve Date)</b>             |
| <b>FEBRUARY</b> |                   |                |  |
| Friday          | 31 January        | am             | Pre-Meeting Planning Site Visit (Reserve Date)               |
| <b>Tuesday</b>  | <b>4 February</b> | <b>10.00am</b> | <b>Exmoor National Park Authority Meeting</b>                |
| <b>Tuesday</b>  | <b>4 February</b> | <b>1.30pm</b>  | <b>Planning Committee Meeting</b>                            |
| Friday          | 28 February       | am             | Pre-Meeting Planning Site Visit (Reserve Date)               |
| <b>MARCH</b>    |                   |                |  |
| <b>Tuesday</b>  | <b>4 March</b>    | <b>10.00am</b> | <b>Exmoor National Park Authority Meeting</b>                |
| <b>Tuesday</b>  | <b>4 March</b>    | <b>tbc</b>     | <b>Standards Committee Meeting</b>                           |
| <b>Tuesday</b>  | <b>4 March</b>    | <b>1.30pm</b>  | <b>Planning Committee Meeting</b>                            |
| Friday          | 28 March          | am             | Pre-Meeting Planning Site Visit (Reserve Date)               |
| <b>APRIL</b>    |                   |                |  |
| <b>Tuesday</b>  | <b>1 April</b>    | <b>10.00am</b> | <b>Exmoor National Park Authority Meeting (Reserve Date)</b> |
| <b>Tuesday</b>  | <b>1 April</b>    | <b>tbc</b>     | <b>Member Training/Briefings</b>                             |
| <b>Tuesday</b>  | <b>1 April</b>    | <b>1.30pm</b>  | <b>Planning Committee Meeting</b>                            |
| <b>MAY</b>      |                   |                |  |
| Friday          | 2 May             | am             | Pre-Meeting Planning Site Visit (Reserve Date)               |
| <b>Tuesday</b>  | <b>6 May</b>      | <b>10.00am</b> | <b>Exmoor National Park Authority Meeting</b>                |
| <b>Tuesday</b>  | <b>6 May</b>      | <b>1.30pm</b>  | <b>Planning Committee Meeting</b>                            |
| Friday          | 30 May            | am             | Pre-Meeting Planning Site Visit (Reserve Date)               |
| <b>JUNE</b>     |                   |                |  |
| <b>Tuesday</b>  | <b>3 June</b>     | <b>10.00am</b> | <b>Exmoor National Park Authority Meeting (Reserve Date)</b> |
| <b>Tuesday</b>  | <b>3 June</b>     | <b>tbc</b>     | <b>Member Training/Briefings</b>                             |
| <b>Tuesday</b>  | <b>3 June</b>     | <b>1.30pm</b>  | <b>Planning Committee Meeting</b>                            |
| tbc             | tbc               | 7.00pm         | Exmoor National Park Forum                                   |
| Friday          | 27 June           | am             | Pre-Meeting Planning Site Visit (Reserve Date)               |

**EXMOOR NATIONAL PARK AUTHORITY  
SCHEDULE OF MEETING DATES 2025**

| JULY           |                    |                |  |
|----------------|--------------------|----------------|--|
| <b>Tuesday</b> | <b>1 July</b>      | <b>10.00am</b> | <b>Exmoor National Park Authority Annual Meeting</b>         |
| <b>Tuesday</b> | <b>1 July</b>      | <b>1.30pm</b>  | <b>Planning Committee Meeting</b>                            |
| AUGUST         |                    |                |  |
| Friday         | 1 August           | am             | Pre-Meeting Planning Site Visit (Reserve Date)               |
| <b>Tuesday</b> | <b>5 August</b>    | <b>10.00am</b> | <b>Exmoor National Park Authority Meeting (Reserve Date)</b> |
| Tuesday        | <b>5 August</b>    | <b>1.30pm</b>  | <b>Planning Committee Meeting (Reserve Date)</b>             |
| Friday         | 29 August          | am             | Pre-Meeting Planning Site Visit (Reserve Date)               |
| SEPTEMBER      |                    |                |  |
| <b>Tuesday</b> | <b>2 September</b> | <b>10.00am</b> | <b>Exmoor National Park Authority Meeting (Reserve Date)</b> |
| <b>Tuesday</b> | <b>2 September</b> | <b>tbc</b>     | <b>Member Training/Briefings</b>                             |
| <b>Tuesday</b> | <b>2 September</b> | <b>1.30pm</b>  | <b>Planning Committee Meeting</b>                            |
| OCTOBER        |                    |                |  |
| Friday         | 3 October          | am             | Pre-Meeting Planning Site Visit (Reserve Date)               |
| <b>Tuesday</b> | <b>7 October</b>   | <b>10.00am</b> | <b>Exmoor National Park Authority Meeting</b>                |
| <b>Tuesday</b> | <b>7 October</b>   | <b>1.30pm</b>  | <b>Planning Committee Meeting</b>                            |
| Friday         | 31 October         | am             | Pre-Meeting Planning Site Visit (Reserve Date)               |
| NOVEMBER       |                    |                |  |
| <b>Tuesday</b> | <b>4 November</b>  | <b>10.00am</b> | <b>Exmoor National Park Authority Meeting (Reserve Date)</b> |
| <b>Tuesday</b> | <b>4 November</b>  | <b>tbc</b>     | <b>Member Training/Briefings</b>                             |
| <b>Tuesday</b> | <b>4 November</b>  | <b>1.30pm</b>  | <b>Planning Committee Meeting</b>                            |
| <b>Tuesday</b> | <b>4 November</b>  | <b>tbc</b>     | <b>Standards Committee Meeting</b>                           |
| tbc            | tbc                | tbc            | Exmoor National Park Forum                                   |
| Friday         | 28 November        | am             | Pre-Meeting Planning Site Visit (Reserve Date)               |
| DECEMBER       |                    |                |  |
| <b>Tuesday</b> | <b>2 December</b>  | <b>10.00am</b> | <b>Exmoor National Park Authority Meeting</b>                |
| <b>Tuesday</b> | <b>2 December</b>  | <b>1.30pm</b>  | <b>Planning Committee Meeting</b>                            |