

# **Brecon Beacons National Park Authority – Annual Audit Summary 2025**

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

# Introduction



**Adrian Crompton**

Auditor General for  
Wales

I am pleased to share my Annual Audit Summary for Brecon Beacons National Park Authority (the Park Authority). It summarises the main findings from my 2025 audit work undertaken to fulfil my responsibilities under the Public Audit (Wales) Act 2004 and the Well-Being of Future Generations (Wales) Act 2015.

I provided an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My audit team has also assessed whether the Park Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources, and has acted in line with the sustainable development principle. In doing so, my audit team has reviewed the Council's arrangements to support its financial sustainability. As set out in my audit plan, these reviews have been carried out in line with the [International Organisation of Supreme Audit Institutions \(INTOSAI\) standards](#). We also issued a letter to the Chair of the Authority's Audit and Risk Committee in which we confirmed that we consider the Auditor General's statutory recommendations to the Authority, in 2021, to be complete.

The detailed audit findings for each of my reviews are set out in the respective reports which my audit team have presented throughout the year. The performance audit reports are available on the [Audit Wales website](#) and further links are available in the summary.

The Annual Audit Summary should be shared with Park Authority Members, as those charged with governance. I will then make the summary available to the public on the [Audit Wales website](#).

I would like to extend my gratitude to the Park Authority's officers for their help and cooperation throughout my audit.

# Your audit at a glance



I received the draft accounts on 27 August 2025, after the agreed deadline of 30 June 2025. The quality of the draft accounts and working papers was generally good.



I issued an unqualified opinion on the accounts. There were no uncorrected misstatements in the accounts; and there were no significant issues to report.



My performance audit work found that the Authority understands its financial position is unsustainable unless action is taken but had not yet taken action to address it.



My audit team made two recommendations to the Authority which focus on the themes of financial planning and the accounting for capital commitments.



My audit team has completed the audit work as set out in my Audit Plan for 2024-25.

# Audit of accounts findings

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Preparing annual accounts is an essential part of demonstrating the stewardship of public money. The accounts show the organisation's financial performance and set out its net assets/reserves, total comprehensive income and expenditure, and cash flows. My annual audit of those accounts provides an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My responsibilities in auditing the accounts are described in my [Statement of Responsibilities](#) publications, which are available on the [Audit Wales website](#).

The draft accounts were presented for audit on 27 August 2025. This was after the deadline of 30 June 2025 set by the Welsh Government. The quality of the draft accounts presented for audit was generally good.

## My audit opinion

I must report issues arising from my work to those charged with governance for consideration before I issue my audit opinion on the accounts. I reported these issues within my Audit of Accounts Report to the Park Authority Members on 10 December.

## Accuracy of preparation

A number of changes were made to the draft accounts arising from my audit work. There were no uncorrected misstatements.

There were no other significant issues to report.

My work did not identify any material weaknesses in internal controls (as relevant to my audit). I made one recommendation for improvement, relating to the records in place for the Park Authority's capital commitments. I also reported an update on my recommendations made the previous year, highlighting that some of them are ongoing and remain under my review.

The Park Authority's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They

were also consistent with the financial statements and with my knowledge of the Park Authority.

I concluded that the Park Authority's accounts were properly prepared and materially accurate, and I issued an unqualified audit opinion on them.

## Audit completion

I issued the certificate confirming that the audit of accounts for 2024-25 was completed on 11 December 2025.

# Performance audit findings

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## Financial sustainability

My team looked at the Authority’s financial sustainability. This included a focus on the actions, plans and arrangements to bridge funding gaps and address financial pressures over the medium term.

I found that the Authority understands that its financial position is not sustainable but had not yet taken action to address it. Officers had set out clearly that the Authority has a structural deficit that needs to be addressed. However, the Authority lacked a clear approach to address its anticipated budget gap or to improve its financial sustainability.

I made one recommendation focused on putting in place medium-term financial planning arrangements to determine and set out how it will address its anticipated budget gap.

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We use three lines of assurance to show how we achieve this. We have set up an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by the Institute of Chartered Accountants in England and Wales and our Chair of the Board, acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2024](#).



## Our People

- Selection of right team
- Use of specialists
- Supervisions and review



## Arrangements for achieving audit quality

### Selection of right team

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support



## Independent assurance

- EQRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

## Further information

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