Bannau Brycheiniog National Park Authority
Annual Audit Summary 2024

This is our audit summary for Bannau Brycheiniog National Park Authority. It shows the work completed since the last Annual Audit Summary, which was issued in March 2024. Our audit summary forms part of the Auditor General for Wales' duties.

More information about these duties can be found on our website.

About the National Park Authority

Some of the services the Authority provides

The role of the Authority

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

- **Statutory Purposes** – to conserve and enhance the natural beauty, wildlife and cultural heritage of the National Park; and to promote opportunities for public enjoyment and understanding of the special qualities of the National Park.
- **Statutory Duty** – to foster the economic and social wellbeing of communities living within the National Park.

Key facts

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

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

The Authority incurred £7.826 million of expenditure on providing services during 2023-24, compared to £7.643 million for 2022-23.

As at 31 March 2024, the Authority had £3.125 million of usable financial reserves compared with £3.480 million at 31 March 2023. This is equivalent to 40% of the Authority's total annual spending on services, being a decrease from the previous year's equivalent percentage of 45% as at 31 March 2023.

Taking account of service-related income, as at 31 March 2024, the usable reserves of £3.125 million represent 58% of the Authority's net cost of services, being a decrease from the previous year's equivalent percentage of 63% as at 31 March 2023.

For 2023-24, the Authority generated £2.453 million of service-related income, representing 45% of its total general funding. For 2022-23 the equivalent amounts were £2.097 million and 41% respectively.

The Auditor General's duties

We completed work during 2023-24 to meet the following duties

- **Audit of Accounts**

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

- **Value for money**

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

- **Sustainable development principle**

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

What we found

Audit of Brecon Beacons National Park Authority's 2023-24 Accounts

Each year, we audit the Authority's financial statements.

For 2023-24:

- The signed statement of accounts was presented for audit on 30 August 2024. This was after the target date of 30 June 2024 set by the Welsh Government.
- The quality of the draft statements presented for audit was generally good although some recommendations for further improvement were made in our closing Audit of Accounts Report.
- On 10 February 2025 the Auditor General gave an unqualified true and fair opinion on the Authority's audited statement of accounts.
- The Authority's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance; and they were consistent with the statement of accounts prepared by the Authority and with our knowledge of the Authority.
- The audit resulted in changes to the statement of accounts, which were reported to the Authority's Members through our Audit of Accounts Report.
- On 10 February the Auditor General issued the certificate confirming that he had completed his audit of accounts for 2023-24.

Promoting access to the National Park

In February 2025, we reported on the arrangements the Authority has in place to secure value for money when promoting access to the National Park to underrepresented groups. We concluded that 'the Authority is delivering several projects to promote access to the National Park in collaboration with partners but lacks key arrangements for securing value for money'.

We made four recommendations for the Authority. This included setting a long-term plan to deliver its vision, including setting out its cost. We also recommended that the Authority make the most of user data it already collects, to map its potential partners, and to establish arrangements to evaluate its work.

Statutory recommendations follow-up

In February 2025, we reported on the progress made by the Authority in responding to the Auditor General's statutory recommendations. The recommendations were issued initially in February 2021 and followed up twice previously. We focused on the three priority areas identified in our previous follow-up. We concluded that 'a lack of organisational capacity and resilience presents a significant risk to the future sustainability of the Authority and its ability to deliver the Auditor General’s recommendations’.

We did not issue any recommendations in this work but committed to a financial sustainability audit in 2025-26 in response.

Setting of well-being objectives

In February 2025, we reported on the application of the sustainable development principle by the Authority when setting its well-being objectives. We concluded that ‘the Authority applied the sustainable development principle when setting its well-being objectives which are designed to deliver long-term benefits, but lacks arrangements to resource and deliver them’.

We made two recommendations in our report for the Authority. This included resourcing delivery through implementation plans and to strengthen arrangements for monitoring the contributions of partners.

National reports and products in 2024

As well as local work at each authority, each year we also carry out studies across the local government sector to make recommendations for improving value for money. Since the last annual improvement report, we have published the following reports which may be useful to the Authority, which can be found on our website.

Report title	**Publication date and link to report**
Financial Sustainability of Local Government (including Financial Sustainability Data Tool)	December 2024
Governance of Fire and Rescue Authorities	September 2024
Digital by design? – Lessons from our digital strategy review across councils in Wales	August 2024
Councils’ use of performance information: service user perspective and outcomes – A summary of findings from our review at Welsh councils	July 2024
Governance of National Park Authorities	April 2024
From firefighting to future-proofing – the challenge for Welsh public services	February 2024

Planned work for 2024-25

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

Our planned work for 2024-25 includes:

- Financial sustainability; and
- Setting of Well-being Objectives.

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

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

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

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

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

This document is also available in Welsh.