

Report of Chief Executive

Subject: Annual Audit Summary 2024

The Auditor General for Wales' Annual Audit summary shows the work completed since the last Annual Audit Summary, which was issued in February 2024. The audit summary forms part of the Auditor General for Wales' duties. The document is attached for Members' information.

Recommendation

Members are asked to NOTE the Annual Audit Summary 2024.

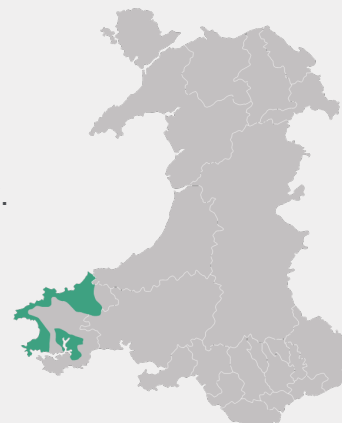
Background Documents

None

(For further information, please contact Tegryn Jones)

Pembrokeshire Coast National Park Authority Annual Audit Summary 2024

This is our audit summary for Pembrokeshire Coast National Park Authority. It shows the work completed since the last Annual Audit Summary, which was issued in February 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
- Pembrokeshire County Council – 12

The Authority spent £9.94 million on providing services during 2023-24, compared to £10.03 million for 2022-23.

Key facts

As at 31 March 2024, the Authority had £8.1 million of usable financial reserves compared with £6.8 million at 31 March 2023. This is equivalent to 81.2% of the Authority's total annual spending on services, an increase from 67.7% as at 31 March 2023.

Taking account of service-related income, as at 31 March 2024, the usable reserves of £8.1 million represent 136.8% of the Authority's net cost of services, up from 117.6% as at 31 March 2023.

For 2023-24, the Authority generated £4.0 million of service-related income, representing 37.8% of its total general funding. For 2022-23, the equivalent amounts were £4.3 million and 47.2% 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 Pembrokeshire Coast National Park Authority's 2023-24 Accounts

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

For 2023-24:

- the draft statements were presented for audit on 24 July 2024. This was after the deadline of 30 June 2024 set by the Welsh Government.
- the quality of the draft statements presented for audit was reasonable – our audit work did identify a large number of errors and these errors either led to amendments to the accounts and/or a need for us to undertake additional audit work and extended sample testing.
- the Auditor General gave an unqualified true and fair opinion on the Authority's financial statements on 31 October 2024, before the deadline agreed with the Welsh Government of 30 November 2024.
- the Authority's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements prepared by the Authority and with our knowledge of the Authority.
- a number of changes were made to the Authority's financial statements arising from our audit work, which were reported to the Audit Committee in our Audit of Financial Statements Report in October 2024.
- the Auditor General has issued the certificate confirming that the audit of accounts for 2023-24 has been completed.

Setting of well-being objectives

In November 2024, we reported on the application of the sustainable development principle by the Authority when setting its well-being objectives. We concluded that 'The Authority has applied the sustainable development principle when setting its current well-being objectives informed by a range of data and collaborative activity.'

We made one recommendation in our report for the Authority to review the effectiveness of its revised performance monitoring arrangements when fully embedded.

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 delivers a range of activity to encourage and improve access to underrepresented groups but there are weaknesses in its approach to data collection and resourcing'.

We made three recommendations for the Authority. This included to maximise the evidence the Authority already collects to inform its activity planning and to consider whether it has identified all potential partners from its stakeholder mapping exercise. We also recommended that the Authority look to plan its resources in the longer term.

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

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.