

# Cairngorms National Park Authority

Report on the 2008/09 Audit

October 2009



 AUDIT SCOTLAND



# Contents

|                             |          |                                      |           |
|-----------------------------|----------|--------------------------------------|-----------|
| <b>Key messages</b>         | <b>1</b> | <b>Governance and Accountability</b> | <b>11</b> |
| <b>Introduction</b>         | <b>3</b> | <b>Performance</b>                   | <b>14</b> |
| <b>Financial Statements</b> | <b>5</b> | <b>Looking Forward</b>               | <b>17</b> |
| <b>Use of Resources</b>     | <b>7</b> |                                      |           |



# Key messages

In 2008/09 we looked at the key strategic and financial risks being faced by Cairngorms National Park Authority. We audited the financial statements and we also reviewed the use of resources and aspects of performance management and governance. This report sets out our key findings.

## **Financial statements**

We have given an unqualified opinion on the financial statements of the Park Authority for 2008/09. We have also concluded that in all material respects, the expenditure and receipts shown in the financial statements were incurred or applied in accordance with applicable enactments and relevant guidance, issued by Scottish Ministers.

## **Financial position and use of resources**

The Park Authority achieved a surplus of £0.016 million in 2008/09. This is the difference between the net operating cost for the year of £4.545 million, adjusted for notional interest charges of £0.015 million, and the funding received from the Scottish Government of £4.546 million. The Park Authority operated within the budget limits set by the Scottish Government for operating and capital expenditure.

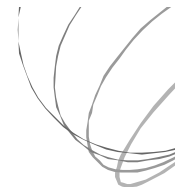
The Park Authority has set a cash-based budget of £4.867 million for 2009/10, which includes projected capital spend of £0.033 million. This will be funded by a cash resource allocation from Scottish Ministers of £4.8 million, and an estimated £0.067 million income from fees and charges.

The Park Authority achieved planned efficiency savings of £90,000 in 2008/09. The 2009/10 budget has been set on the basis that efficiencies delivered in 2008/09 will continue, and that a further £90,000 efficiency savings are made. These efficiencies will be delivered from core budget areas.

## **Governance and accountability**

Corporate Governance is concerned with the structures and process for decision making, accountability, control and behaviour at the upper levels of an organisation. Overall the corporate governance and control arrangements for the Park Authority operated satisfactorily during the year, as reflected in the Statement on Internal Control.

We examined the key financial systems which underpin the organisation's control environment. We concluded that financial systems and procedures operated sufficiently well to enable us to place reliance on them.



## **Performance**

The Park Authority has reported good progress on the 46 achievements set out in the Corporate Plan. Most are on target, however three programmes of activity were noted as being at risk of non-delivery because of the status of individual achievements:

- integrating public support for land management
- making tourism and business more sustainable
- raising awareness and understanding of the Park.

In terms of the balanced scorecard indicators, which focus on operational performance, the Park Authority is demonstrating good performance, with no individual high risk areas. We will continue to monitor the Park Authority's delivery against objectives and the over the period of our appointment.

## **Looking forward**

The final part of our report notes some key risk areas and issues for the Park Authority going forward. We highlight a number of national issues which affect all public sector bodies along with some issues more specific to the Park Authority, including the National Performance Framework; the impact of international financial reporting standards; changes to the National Park board composition; and delivery on the National Park Plan. The Park Authority also faces significant financial pressure over the next three years to achieve financial balance. We will continue to monitor financial planning arrangements and the Park Authority's financial position.

The assistance and co-operation given to us by Board members and staff during our audit is gratefully acknowledged.

**Audit Scotland**  
**October 2009**



# Introduction

1. This report summarises the findings from our 2008/09 audit of the Park Authority. The scope of the audit was set out in our Audit Plan, which was presented to the Audit Committee on 11 December 2008. This plan set out our views on the key business risks facing the organisation and described the work we planned to carry out on financial statements, performance and governance.
2. We have issued a range of reports this year, and we briefly touch on the key issues we raised in this report. Each report set out our detailed findings and recommendations and the Park Authority's agreed response.
3. Best value duties apply across the public sector and, in central government, best value is a formal duty on all accountable officers. Audit Scotland has adopted a generic framework for the audit of best value across the public sector and throughout this report we comment on aspects of the Park Authority's arrangements.

**Exhibit 1: Framework for a best value audit of a public body**





4. Our comments are made on the basis of information made available in the course of the annual audit. We do not make an overall best value judgement because we do not have enough evidence to conclude on all relevant areas. Our intention is to build up the corporate assessment over time. This report is the first step towards that goal.
5. Another building block for our assessment of best value is the national study programme carried out by Audit Scotland on behalf of both the Auditor General for Scotland and the Accounts Commission. We mention the key findings from all relevant reports, and the implications for the Park Authority, throughout this report. Full copies of the study reports can be obtained from Audit Scotland's website, [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)
6. We would like to take this opportunity to express our appreciation for the assistance and co-operation provided by management and members of the Park Authority during the course of our audit. This report will be submitted to the Auditor General for Scotland and will be published on our website.



# Financial Statements

7. In this section we summarise key outcomes from our audit of the Park Authority's financial statements for 2008/09 and the accounting issues faced. The financial statements are an essential means by which the organisation accounts for its stewardship of the resources available to it and its financial performance in the use of those resources.

## Our responsibilities

8. We audit the financial statements and give an opinion on:
  - whether they give a true and fair view of the financial position of the Park Authority and its expenditure and income for the period in question
  - whether they were prepared properly in accordance with relevant legislation, applicable accounting standards and other reporting requirements
  - the consistency of the information which comprises the Foreword to the Accounts included in the Annual Report
  - the regularity of the expenditure and receipts.
9. We also review the statement on internal control by:
  - considering the adequacy of the process put in place by the Chief Executive as Accountable Officer to obtain assurances on systems of internal control
  - assessing whether disclosures in the statement are consistent with our knowledge of the Park Authority.

## Overall conclusion

10. We have given an unqualified opinion on the financial statements of the Park Authority for 2008/09.
11. As agreed the unaudited accounts were provided to us on 11 May 2009, supported by a comprehensive working paper package. We concluded our audit within the agreed timetable and provided our opinion to the Audit Committee on 26 June 2009 as timetabled.

## Issues arising from the audit

12. Auditing standards require us to report the main issues arising from our audit of the financial statements to those charged with governance. On 26 June we reported to the Audit Committee that there were no significant issues identified.



## Regularity

13. The Public Finance and Accountability (Scotland) Act 2000 imposes a responsibility on auditors that requires us to certify that, in all material respects, the expenditure and receipts shown in the accounts were incurred or applied in accordance with applicable enactments and guidance issued by the Scottish Ministers. We have been able to address the requirements of the regularity assertion through a range of procedures, including written assurances from the Accountable Officer as to her view on adherence to enactments and guidance. No significant issues were identified for disclosure.

## International financial reporting standards (IFRS)

14. As announced by the Chancellor in the 2008 Budget report on 12 March 2008 (Budget report paragraph C103), Government departments and other public sector bodies will report using International Financial Reporting Standards (IFRS) from 2009/10. The Scottish Government announced on 25 April 2008 that all Scottish Government Departments, Executive Agencies, Health Bodies and Non-Departmental Public Bodies would be required to produce shadow IFRS based accounts for financial year 2008/09. This was to include a restated balance sheet as at 1 April 2008.
15. In terms of the audit of the IFRS opening balance sheet at 1 April 2008, there were two key dates to achieve as outlined below:
  - **28 November 2008** – opening 2008 IFRS-based balance sheet were to be presented to auditors for dry-run audit
  - **28 February 2009** – dry-run audit of opening balances was to be completed, resulting in a letter to management highlighting the work done, auditors' findings and areas for further work.
16. The opening balance sheet and supporting documentation were submitted by the Finance Manager to audit for review by the deadline date of 28 November 2008. The restated balance sheet and supporting working papers were comprehensive.
17. We made some recommendations for the delivery of the next stage of IFRS reporting – the production of the shadow accounts for 2008/09 – including the need to consider segmental reporting arrangements for the Park Authority. We will consider progress on this when we review the shadow accounts later in 2009.





# Use of Resources

18. Sound management and use of resources (people, money and assets) to deliver strategic objectives is a key feature of best value. This section sets out our main findings from our review of the Park Authority.

## Financial Position

### Outturn 2008/09

19. The Park Authority is required to work within its resource budget set by the Scottish Government. The Park Authority achieved a surplus of £0.016 million in 2008/09. This is the difference between the net operating cost for the year of £4.545 million, adjusted for notional interest charges of £0.015 million, and the funding received from the Scottish Government of £4.546 million. The Park Authority operated within the budget limits set by the Scottish Government for operating and capital expenditure.
20. The Park Authority's balance sheet at 31 March 2009 shows net assets of £0.372 million (2007/08 net liabilities of £0.356 million).
21. The Park Authority operated within the resource budget limits set by the Scottish Government for cash expenditure and non cash costs – see exhibit 2 below:

**Exhibit 2 – Performance against resource budget 2008/09 (£ million)**

| Limits                | Budget       | Actual Outturn | Difference   |
|-----------------------|--------------|----------------|--------------|
| Operating expenditure | 4.513        | 4.466          | 0.047        |
| Non Cash Expenditure  | 0.087        | 0.079          | 0.008        |
| <b>Total</b>          | <b>4.600</b> | <b>4.545</b>   | <b>0.055</b> |
| Capital expenditure   | 0.033        | 0.039          | (0.006)      |

### Financial sustainability and the 2009/10 budget

22. The Park Authority has set a cash-based budget of £4.867 million for 2009/10, which includes projected capital spend of £0.033 million. This will be funded by a cash resource allocation from Scottish Ministers of £4.8 million, and an estimated £0.067 million income from fees and charges.



23. The Park Authority's expenditure plans include:

**Exhibit 3 – 2009/10 Resource Plan**

|                               | <b>Budget</b> |
|-------------------------------|---------------|
| Core budget                   |               |
| - board and staff costs       | 2.691         |
| - office running costs        | 0.209         |
| - IT and professional support | 0.131         |
| capital expenditure           | 0.033         |
| Operational plan expenditure  | 1.803         |
| <b>Total</b>                  | <b>4.867</b>  |

24. Although operational plan expenditure is budgeted at £1.803 million, total expenditure proposals in the operational plan for 2009/10 amount to £2.164 million. This level of over-programming of expenditure is based on slippage trends seen in previous years in the Park Authority. Slippage can occur for a number of reasons, including delays in project delivery timetables and difficulties in assembling multi-partner funding packages.

25. The Park Authority achieved planned efficiency savings of £90,000 in 2008/09. The 2009/10 budget has been set on the basis that efficiencies delivered in 2008/09 will continue, and that a further £90,000 efficiency savings are made. These efficiencies will be delivered from core budget areas.

## National Studies

26. Audit Scotland published two national studies relevant to the Park Authority's use of resources. These were use of consultancy services and improving energy efficiency.

### Use of consultancy services

27. The overall aim of the study was to review central government's use of consultancy services and to make recommendations to improve the public sector's use of consultants' knowledge, skills and resources to help deliver new services and initiatives quickly and expertly. The key findings were as follows:

- The public sector is strengthening the way it buys goods and services
- Central government does not have a clear strategy for its use of consultants or for linking use to its priorities or financial and workforce plans
- In most cases, central government buys consultancy services well but some improvements can be made



- Central government could improve how it manages consultancy projects through more consistent and formal evaluation of consultants' work and learning more from them
- Central government could make savings of up to £13 million a year through better planning and buying of consultancy services

28. The report made specific recommendations for public bodies:

- confirm they have clear processes for approving and recording the use of consultants and monitoring progress, and reinforce these as required
- plan their use of consultancy services when developing their forward work programme to ensure that consultants are used where their knowledge and skills bring greatest value for money
- always evaluate the option to use consultants against the option to use their own staff
- gather and share consistent information on the consultancy skills bought and why consultants are used
- improve the quality of their invitations to tender through better and earlier discussion with consultants about their consultancy needs
- increase the use of framework agreements where possible by ensuring that existing agreements are used and new ones developed as appropriate
- select and use the most economical competition routes by using framework agreements, restricted competitions and closed tendering approaches when appropriate
- evaluate the work of consultants more systematically and share findings from these reviews
- work closely with consultants to increase assurance on quality and make use of opportunities to learn from consultants and ensure knowledge transfer, where appropriate.

29. No specific action has been taken by the Park Authority in response to the study findings, as current procurement arrangements are considered sufficient, given the relatively low value of expenditure. In 2008/09, the Park Authority made payments to consultants amounting to £0.091 million, including legal and professional fees, less than 2% of operating expenditure.

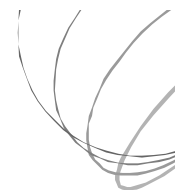
## **Improving energy efficiency**

30. Audit Scotland assessed how councils, NHS bodies and central government bodies were improving energy efficiency in relation to buildings and transport use. This included examination of a range of issues including whether public bodies demonstrate commitment to improving energy efficiency; how public bodies are performing against their objectives and targets for improving energy efficiency; and if



public bodies are delivering continuous improvement in this area. Submissions from a number of bodies, including the Park Authority, were used to inform the study.

- Funding has been made available by the Scottish Government and public bodies to improve energy efficiency. While energy consumption in buildings has fallen, spending on energy increased in the three years to 2006/07
  - There is a need for stronger leadership by the Scottish Government and within public bodies to improve energy efficiency and ensure that the necessary cultural and behavioural changes are made
  - A robust strategy is central to the coordination of activities to improve energy efficiency, however, there are inconsistencies in the quality of strategies being implemented
  - There is a lack of formal monitoring and reporting of progress in improving energy efficiency by public bodies and the Scottish Government.
31. The Park Authority addresses energy efficiency through a number of projects linked to climate change and sustainability within the National Park. The National Park Plan sets out specific objectives and five year outcomes around sustainability for the Park Authority and delivery partners, and progress against these are monitored regularly.
32. More specifically, the Park Authority's own corporate and operational plans for 2009/10 include the implementation of a greening plan and initiatives, with a target reduction in the organisation's annual carbon emissions of over 2%. In 2008/09, actual vehicle mileage reduced by 2.8% from the prior year, as a result of staff buy-in to the Park Authority's green travel policy. This, combined with the replacement of the pool car fleet by more fuel efficient and lower emission models, resulted in a reduction in carbon emissions of over 5%.



# Governance and Accountability

33. High standards of governance and accountability, with effective structures and processes to govern decision-making and balanced reporting of performance to the public, are fundamental features of best value. This section sets out our findings arising from a review of the Park Authority's arrangements.
34. Increasingly services are being delivered across the public sector through partnership working, sometimes involving complex governance and accountability arrangements. Best value characteristics also include effective partnership working to deliver sustained improvements in outcomes.

## Overview of arrangements

35. This year we reviewed:
  - Partnership working
  - key systems of internal control
  - internal audit
  - arrangements for the prevention and detection of fraud and irregularity, including standards of conduct.
36. Our overall conclusion is that arrangements within the Park Authority are sound and have operated effectively through 2008/09.

## Partnership working

37. In June 2007 Ministers challenged the organisations delivering the rural affairs and environment portfolio to create a single environment and rural delivery service (SEARS). SEARS brings together nine delivery-focused bodies within the Environment and Rural Affairs sector to provide more joined-up services, initially to rural land managers.
38. The three principles of public service delivery are at the heart of the SEARS approach:
  - user focus – putting the person and not the institution first
  - effectiveness – focusing on real improvements in public value through services delivered for the people of Scotland
  - value for money – making sure that each and every public pound is spent wisely.



39. SEARS is a partnership approach and it is therefore vital that the SEARS partners have a clear understanding of their responsibilities, with clear lines of accountability. To ensure this a memorandum of agreement, setting out the framework for the partnership, was agreed by the SEARS Programme Board in March 2008.
40. SEARS is a commitment to working in a joined-up way. The Annual Review 2008/09 notes that during the first year since the partnership was launched it has:
- carried out 2,000 fewer inspections or visits to land managers ahead of the October 2009 target
  - saved the sheep farming industry around £150,000 in groundwater license charges through SEPA waiving the second instalment of the annual charge for 2008/09
  - introduced a 24/7 contact centre and established the SEARS web portal
  - given land managers the opportunity to change their personal information with the nine bodies within the Environment and Rural Affairs sector through single contact, thereby reducing duplication
  - improved the co-ordination of communication between the SEARS partners
  - co-located SNH, SGRPID and FCS, along with staff from Highlands & Islands Enterprise and Community Energy Scotland in new office in Golspie.
41. SEARS is currently exploring the following areas for further development including reducing bureaucracy, further co-locations, sharing services and linking the natural and built environment. The Park Authority continues to be an active partner in the group, both in terms of SEARs led initiatives and working with individual partners in the group. Examples of shared services include the utilisation of SNH information technology infrastructure, and the ongoing collaborative corporate working with Loch Lomond and the Trossachs National Park Authority.
42. The Park Authority's head of the corporate services group has devoted around 20% of his time over the year to leading the development of these collaborative corporate services. A key outcome of this approach has been the recruitment of an HR manager by Loch Lomond and the Trossachs National Park Authority, who has been tasked with reviewing the terms and conditions of staff at both Parks with a view to harmonising aspects of these.

## Systems of internal control

43. Key controls within systems should operate effectively and efficiently to accurately record financial transactions and prevent and detect fraud or error. This supports a robust internal control environment and the effective production of financial statements. In the annual report for 2008/09



Deloitte & Touche LLP, the internal auditors, provided their opinion that based on the internal audit work undertaken during the year, the Park Authority generally has an adequate framework of control over systems.

44. As part of our audit we reviewed the high level controls in a number of key systems that impact on the financial statements. This audit work covered a number of areas including creditors, debtors, cash & bank, main accounting and payroll systems. Our overall conclusion was that key controls were operating effectively and that the Park Authority has adequate systems of internal control in place.

### **Statement on Internal Control**

45. The Statement on Internal Control provided by the Park Authority's Accountable Officer reflected the main findings from both external and internal audit work. This recorded management's responsibility for maintaining a sound system of internal control and set out the Park Authority's approach to this.

### **Internal Audit**

46. The establishment and operation of an effective internal audit function forms a key element of effective governance and stewardship. We therefore seek to rely on the work of internal audit wherever possible and as part of our risk assessment and planning process for the 2008/09 audit we assessed whether we could place reliance on the Park Authority's internal audit function. We concluded that Deloitte & Touche operates in accordance with the Government Internal Audit Manual and therefore placed reliance on their work in number of areas during 2008/09, as we anticipated in our annual audit plan. This included reliance on aspects of internal audit's systems work to avoid duplication of effort.

### **Prevention and detection of fraud and irregularities**

47. The Park Authority has appropriate arrangements in place to prevent and detect fraud, inappropriate conduct and corruption, including policies and codes of conduct for staff and Board members.



# Performance

48. Public audit is more wide-ranging than in the private sector and covers the examination of, and reporting on, performance and value for money issues. Key features of best value include:
- setting a clear vision of what the organisation wants to achieve, backed up by plans and strategies to secure improvement, with resources aligned to support their delivery;
  - a performance management culture which is embedded throughout the organisation and a performance management framework which is comprehensive and supports the delivery of improved outcomes.
49. In this section we comment on:
- the Park Authority's corporate plan
  - performance against targets
  - risk management arrangements
  - the Park Authority's efficiency programme.

## Vision and strategic direction

50. The Park Authority's Corporate Plan for 2008-11 set out seven strategic priorities for the Park. Since the Cairngorms National Park Plan 2007-12 was agreed by Ministers and partners as a joint statement on the outcomes to be delivered, the Park Authority has focused on the seven strategic priorities set out in the National Park Plan, together with three further strategic priorities:
- conserving and enhancing biodiversity and landscapes
  - integrating public support for land management
  - supporting sustainable deer management
  - providing high quality opportunities for outdoor access
  - making tourism and business more sustainable
  - making housing more affordable and sustainable
  - raising awareness and understanding of the Park
  - strategy and communications
  - planning and development management
  - corporate support functions.





51. The achievements set out in the corporate plan dovetail with the strategic objectives and outcomes set out in the Scottish Government's national performance framework. Although it is not always possible to directly apply the Scottish Government measures within the National Park context, the Park Authority is working on defining relevant proxy indicators to be used. The Park Authority's approach to developing proxy indicators has been used as an example of good practice by Scottish Government in their guidance to Non-Departmental Public Bodies on demonstrating contributions to the National Performance Framework and National Outcomes.
52. Performance against the forty-six achievements set out in the corporate plan is reported annually to the Board, with more detailed operation performance reported through a balanced scorecard approach every 4 months.

## Performance overview

53. In September 2009, the Park Authority reported good progress on the 46 achievements set out in the Corporate Plan. Most are on target, however three programmes of activity were noted as being at a high risk of non-delivery because of the status of individual achievements; integrating public support for land management, making tourism and business more sustainable, and raising awareness and understanding of the Park.
54. In terms of the balanced scorecard indicators, which focus on operational performance, the Park Authority is demonstrating good performance, with no individual high risk areas. We will continue to monitor the Park Authority's delivery against objectives and the over the period of our appointment.

## Risk management

55. There a number of key challenges and risks for the Park Authority in delivering its plan. It has in place robust systems for the identification and management of risk. Key strategic risks were refreshed in December 2008 at a management and board member workshop, to reflect the Park Authority's new Corporate Plan. The strategic risk register is reviewed and updated quarterly by the management team and monitored at the Audit Committee.
56. The main risk areas identified include:
  - **National Park Plan** – The Park Authority has lead responsibility for co-ordinating the delivery on the National Park Plan outcomes, however there is a risk that partners do not contribute the financial resources or support to deliver the outcomes, or do not commit to deliver on outcomes
  - **Resourcing** – Financial and staffing resources are too stretched by the 46 differing achievements in the corporate plan, leading to failure on a significant number of these achievements



- **Park profile** – there is a lack of public understanding or awareness of the Park and its objectives
- **Planning service** - dissatisfaction and loss of public confidence in planning services within the Park Authority.

57. These risk areas are complex and comprise multiple issues which will require careful management to resolve. We will continue to monitor the Park Authority's progress in each of these areas over the course of the 2009/10 audit.

## Efficiency

58. The Park Authority requires to deliver 2% efficiency savings year on year from 2008/09 to 2010/11. An efficiency plan was prepared to deliver the £90,000 savings required in 2008/09. Despite higher than anticipated recruitment costs during the year, planned savings in areas such as accommodation and software licence rationalisation, combined with additional savings in training and relocation costs has enabled the Park Authority to deliver this target from core expenditure rather operational areas.

59. Going forward the Park Authority needs to deliver an additional £90,000 efficiency savings on top of those achieved in 2008/09. The efficiencies delivery plan for 2009/10 focuses on savings in HR staffing costs and reduction in IT support costs as a result of sharing SNH IT infrastructure. We will continue to monitor progress in achieving these targets through 2009/10.



# Looking Forward

60. The Park Authority faces a number of challenges in 2009/10, which include:

- **Financial management and affordability** – The Scottish Parliament’s Finance Committee recently published its report on the Scottish Government budget. The report noted that Scottish Government spending is set to decline in the next few years as UK public finances come under increasing pressure. Effective budget monitoring and reporting arrangements will be crucial to the Park Authority achieving its targets within tighter funding settlements.
- **National Performance Framework** – The Scottish Government is continuing to develop its approach to performance management based on the National Performance Framework and local authority single outcome agreements. This will include progress on overall delivery of the administration’s purpose for Government, the five strategic objectives for Scotland and other outcomes. The Park Authority will need to continue work on defining the proxy indicators to be used to demonstrate achievement.
- **Efficiencies and future funding** – Budgets for 2009/10 and the immediate future will need to be managed within a tighter funding regime. This includes no scope for the application of end of year flexibility for the Government with HM Treasury until the next Spending Review; no option to transfer funds from capital to revenue; and the impact of the introduction of International Financial Reporting Standards (IFRS), particularly on leases and infrastructure accounting. The Park Authority needs to deliver £90,000 of savings in 2009/10 and a further £90,000 in 2010/11 to meet target efficiencies.
- **IFRS** – The timetable for IFRS implementation requires that central government accounts in Scotland become IFRS compliant with effect from the 2009/10 financial year. As part of the timetable for the implementation of IFRS, shadow accounts will require to be produced for 2008/09 for audit review by the end of November 2009. These processes will require significant resource to complete and it will be important that these issues are addressed early in 2009/10.
- **The National Park Plan** – Successful delivery against the National Park Plan will require the Park Authority to ensure that the key partners remain committed to delivering the plan. These include other NDPBs and the local authorities which fall within the Park’s boundaries.
- **National Park Board** – Scottish Ministers have confirmed their intention to reduce the number of board members to 19, as recommended in the National Parks Review. At the same time, other Board member terms are coming to an end. In addition a short life National Park Strategy Group will be set up in autumn 2009 which will contain 12 members including the Scottish Government’s Rural Director, the Conveners of the National Park Authorities, representatives from Scottish Natural Heritage and COSLA. This group will be chaired by the Minister for Environment and operate at a strategic rather than operational level. The Park Authority will need to take account of the impact these changes will have on its governance arrangements, as well as potential succession planning and training needs for members.