

Cairngorms National Park Authority

Annual report on the 2010/11 audit



Prepared for Cairngorms National Park Authority and the Auditor General for Scotland
August 2011

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission. Together they ensure that the Scottish Government and public sector bodies in Scotland are held to account for the proper, efficient and effective use of public funds.

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Key messages

2010/11

The following are the key messages from our 2010/11 audit of the Cairngorms National Park Authority (the Park Authority).

Financial Statements

We have given an unqualified opinion that the financial statements of the Cairngorms National Park Authority for 2010/11 give a true and fair view of the state of the body's affairs and of its net operating cost for the year. In addition we have 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

Total expenditure in 2010/11 was £ 6.13 million and when compared to the total income received, the Park Authority returned a net surplus for the year of £0.01 million. As efficiencies made during the year were contained within the 'core' areas of budget such as salaries and other staff costs, the level of spending on the operational plan activities actually increased from the previous year.

The Park Authority has taken positive steps to address the ongoing cuts in funding. A voluntary severance programme was implemented during 2010/11. While the total costs of these exit packages has been calculated at £151,935, it is estimated that these will result in annual savings in the region of £155,000 to the Park Authority. In addition, the Park Authority has been successful in securing efficiencies through greater joint working and the sharing of services with the Loch Lomond and the Trossachs National Park Authority, in particular in the areas of staffing, procurement and IT systems.

Governance and Accountability

The Park Authority has a sound internal control environment. Our review of the controls within the main financial systems in 2010/11 did not highlight any areas of weakness and as reported in the Statement on Internal Control, the corporate governance and control arrangements for the Park Authority operated satisfactorily during the year.

Use of resources and performance management

The Park Authority has a well established framework for the management and reporting of performance and use of resources, with comprehensive monitoring reports being regularly reported to senior management and the Board. Each of the Park Authority's priorities and objectives included in its strategic plans have been translated into focused performance

measures allowing progress against agreed milestones and targets to be closely monitored and where necessary prompt corrective action to be taken.

The 2010/11 monitoring reports to the Board on progress against the Cairngorms National Park Plan and the Corporate Plan show that the Park Authority is well on course to deliver its priorities and objectives. In addition there has been a good level of performance against the suite of key performance indicators covering the financial and human resources management, governance and risk management and the overall contribution to the Scottish Government's National outcomes.

Outlook

As is the case across the public sector, the Park Authority is facing a period of continuing funding reductions and pressures on resources. There has been a 4.4% reduction in grant in aid funding to the Park Authority in 2011/12 along with the need to deliver a 3% efficiency target. The Park Authority is currently in the process of developing its new National Park Plan for the period 2012 to 2017 and also a new Corporate Plan to link to the Park Plan. Going forward the Park Authority will be faced with the challenge of delivering its key priorities against a backdrop of cuts in funding, staffing reductions and cost pressures and strong risk and performance management as well as financial planning will be essential.

Introduction

1. This report is the summary of our findings arising from the 2010/11 audit of Cairngorms National Park Authority. The purpose of the annual audit report is to set out concisely the scope, nature and extent of the audit, and to summarise the auditor's opinions (i.e. on the financial statements) and conclusions and any significant issues arising. The report is divided into sections which reflect the extent of our public sector audit model.
2. A number of reports have been issued in the course of the year (Appendix A). We do not repeat all of the findings in this report, but instead we focus on the financial statements and any significant findings from our wider review of Cairngorms National Park Authority.
3. Appendix B is an action plan setting out the high level risks we have identified from the audit. Officers have considered the issues and agreed to take the specific steps in the column headed "planned management action". We do not expect all risks to be eliminated or even minimised. What we expect is that Cairngorms National Park Authority understands its risks and has arrangements in place to manage these risks. The Board and Accountable Officer should ensure that they are satisfied with the proposed management action and have a mechanism in place to assess progress.
4. This report is addressed to Cairngorms National Park Authority and the Auditor General and should form a key part of discussions with audit committees, either prior to or as soon as possible after the formal completion of the audit of the financial statements. Reports should be made available to stakeholders and the public, where appropriate. Audit is an essential element of accountability and the process of public reporting.
5. This report will be published on our website after consideration by the Park Authority.
6. The management of the audited body is responsible for preparing financial statements that show a true and fair view and for implementing appropriate internal control systems. Weaknesses or risks identified by auditors are only those which have come to our attention during our normal audit work, and may not be all that exist. Communication by auditors of matters arising from the audit of the financial statements or of risks or weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.

Financial statements

7. Audited bodies' financial statements are an essential part of accounting for their stewardship of the resources made available to them and their performance in the use of those resources.
8. Auditors are required to audit financial statements in accordance with the timescales set by Audit Scotland, which may be shorter than statutory requirements, and give an opinion on:
 - whether they give a true and fair view of the financial position of audited bodies and their expenditure and income
 - whether they have been properly prepared in accordance with relevant legislation, the applicable accounting framework and other reporting requirements
 - the regularity of the expenditure and income (except for local government bodies).
9. Auditors review and report on, as appropriate, other information published with the financial statements, including the management commentary, statement on internal control and the remuneration report. Where required, auditors also review and report on the Whole of Government Accounts return. This section summarises the results of our audit on the financial statements.

Audit opinion

10. We have given an unqualified opinion that the financial statements of Cairngorms National Park Authority for 2010/11 give a true and fair view of the state of the body's affairs and of its net operating cost for the year.
11. Cairngorms National Park Authority is required to follow the 2010/11 Government Financial Reporting Manual (the FReM) and we confirm that financial statements have been properly prepared in accordance with the FReM.

Regularity

12. We have also provided an opinion, that in all material respects, the expenditure and receipts in the financial statements were incurred or applied in accordance with applicable enactments and guidance.

Remuneration report and statement on internal control

13. In our opinion, the audited part of the remuneration report has been properly prepared and the remaining elements of the remuneration report and management commentary are consistent with the financial statements.
14. We also confirm that we have no issues to report to you on the statement of internal control and its compliance with Scottish Government guidance.

Accounting issues

Accounts submission

15. The financial statements were submitted for audit on 3 May 2011, in accordance with a pre-agreed timetable. The statements originally submitted were complete and supported by appropriate working papers. The audit fieldwork visit was completed on 13 May 2011 and matters arising from this work were discussed and agreed with senior management on 8 June 2011.

Presentational and monetary adjustments to the unaudited accounts

16. Overall the standard of the working papers to support the accounts was good and there were no major changes required to the accounts as a result of the audit process other than a number of presentational changes as a result of our review of the disclosures required by the FReM.

Prior year adjustments

17. All central government bodies have been affected by the removal of the cost of capital in the 2010/11 FReM. This change is identified within Note 1.10 as a change in accounting policy and appropriate amendments have been made to the prior year statements.

Whole of government accounts/consolidation packs

18. The whole of government accounts (WGA) is the consolidated financial statements for all branches of government in the UK. The Park Authority is not required to submit a consolidation pack, as the value of its gross income /expenditure and assets/liabilities are below the threshold for completion.

Outlook

19. The main change in the financial reporting framework (FReM) next year (2011/12) is that grants and donated assets should be recognised immediately, unless there is a condition that the recipient had not satisfied that would lead to repayment. Most grants and donated assets should be recognised as income, but grants from a sponsoring department to an NDPB should be credited to general reserves. As a consequence, the government grant reserve and donated asset reserve will no longer exist.
20. Looking further ahead, from 1 January 2013 changes to international financial reporting standards (IFRSs) will become effective. This includes the introduction of:
 - IFRS 9 - financial instruments (replacing IAS39)
 - IFRS 10 - consolidated financial statements (replacing IAS27)
 - IFRS11 - joint arrangements (replacing IAS31)
 - IFRS12 - disclosure of interest in other entities (replacing IFRS12)
 - IFRS 13 - fair value.

21. Revisions to the FReM for 2013/14 are included in the Financial Reporting Advisory Board (FRAB) forward work programme for 1 December 2011.

Audit appointment for 2011/12

22. Audit appointments are made by the Auditor General, either to Audit Scotland staff or to private firms of accountants for a five year term. 2010/11 is the last year of the current audit appointment. The procurement process for the next five years was completed in May 2011. From next year (2011/12) the auditor for Cairngorms National Park Authority will be Audit Scotland. We look forward to continuing the good working relationship that exists and thank officers and members of the board and committees for their assistance during the last five years.

Financial position

23. Audited bodies are responsible for conducting their affairs and for putting in place proper arrangements to ensure that their financial position is soundly based.
24. Auditors consider whether audited bodies have established adequate arrangements and examine:
 - financial performance in the period under audit
 - compliance with any statutory financial requirements and financial targets
 - ability to meet known or contingent, statutory and other financial obligations
 - responses to developments which may have an impact on the financial position
 - financial plans for future periods.
25. These are key areas in the current economic circumstances. This section summarises the financial position and outlook for the organisation.

Financial Position 2010/11

26. Total expenditure in 2010/11 was £ 6.13 million and when compared to the total income received, the Park Authority, returned a net surplus for the year of £0.01 million. The Park Authority exceeded its 2% efficiency target during 2010/11, with efficiencies of £189,000 being made against a target of £107,000.
27. The Park Authority's statement of financial position at 31 March 2011 shows net assets of £0.440 million (2009/10 net assets of £ 0.251 million). This movement is mainly due to the higher closing bank balance related to the timing of receipts at the year end.
28. The Park Authority received total capital grants in 2010/11 of £ 306,000. Of this £180,000 was used to finance capital expenditure on fixed assets, with the balance of £126,000 being allocated against the operational plan expenditure. The main area of capital expenditure was in information technology and the introduction of the new telecommunication system (77% of total capital spend).

Financial planning to support priority setting and cost reductions

2011/12 budget

29. The Park Authority's 2011/12 budget was approved by the Board at its meeting of 18 March 2011. The total income budget is forecast at £ 4.796 million, made up from grant in aid funding from the Scottish Government of £ 4.756 million and budgeted fees and charges of £0.040 million. Total budgeted income has been split £2.858 million (60%) to finance the core expenditure and £1.938 million (40%) to finance the operational plan. The budget for 2011/12 also reflects planned efficiency savings of 3%.

30. There has been a £0.19 million (4.4%) reduction in grant in aid funding in 2011/12. However despite this, the Park Authority has budgeted to spend the same amount on the operational plan as in 2010/11. Detailed finance and staff time budgets have been agreed for each of the objectives in the plan. This should facilitate the effective monitoring and reporting of progress by senior management and the Board.

Procurement

31. In July 2009, the Scottish Government approved a new assessment tool - the Procurement Capability Assessment (PCA) - to monitor how far public bodies adopt good purchasing practice and as a basis for sharing best practice and promoting continuous improvement across the public sector. The Authority took part in a PCA in November 2010. There are four procurement status categories within which a body can be placed after an assessment. In ascending order of performance these are: developing, conformance, improved performance and superior performance. The overall procurement status score was 39%, which falls within the 'conformance' range of performance. As shown in Table 1 below performance did however vary across each of areas of the assessment:

Table 1: Results of Procurement Capability Assessment - November 2010

Procurement Section	Score	Developing	Conformance	Improved Performance	Superior Performance
Procurement, Leadership and Governance	44%		✓		
Procurement Strategy and Objectives	56%			✓	
Defining the Supply Need	33%		✓		
Procurement Commodity/Project Strategies and Collaborative Procurement	31%		✓		
Contract and Supplier Management	20%	✓			
Key Purchasing Processes and Systems	33%		✓		

Procurement Section	Score	Developing	Conformance	Improved Performance	Superior Performance
People	83%				X
Performance Management	40%		✓		
Overall Procurement Status	39%		✓		

32. While the PCA results show an improving trend in performance with the Park Authority scoring 23% (developing status) in 2009 and 39% (conformance status) in 2010, there is still some scope for improvement in the Authority's approaches to procurement. The Authority has been proactive in ensuring a more efficient approach to procurement and has taken the positive steps of combining this activity between the Cairngorms and Loch Lomond National Parks. A procurement strategy is currently being developed and is due to be put to the Audit Committee by the end of 2011. We will continue to monitor progress in this area in future audits.

Workforce reduction

33. As a means of addressing the reductions in funding, the Park Authority implemented a voluntary severance programme. During 2010/11 there were five voluntary departures agreed. The total cost of these exit packages has been calculated at £151,935 with the projected annual savings from staff reductions being estimated to be in the region of £155,000.
34. The Park Authority has recognised the potential impact of the reductions in staffing on achieving the operational plan and has reviewed the delivery of each of the objectives in the light of the reduced staff numbers and the estimated staff required. While this has resulted in two of the original objectives being dropped, the work done in estimating the staffing commitment required has allowed the Park Authority to confirm that the revised operational plan should be deliverable within the available staff resources in 2011/12.

Partnership working

35. The Park Authority recognises the importance of partnership working to achieving its strategic priorities and plays an enabling role in supporting and facilitating joint partnership working which is essential to the delivery of the National Park Plan. The Park Authority participates in the Community Planning Partnerships of each of the five local authorities which fall within the boundaries of the park. It has at times been challenging for the Park Authority to ensure consistent outcomes of the National Park Plan across so many different Local Authorities, all with their own strategic objectives and priorities. Steps are being taken to maximise the effectiveness of the role played by each of these partnerships and wherever possible, to streamline the National Park Plan with each of the Community Plans.

36. The Park Authority has continued to work jointly and support a variety of partner organisations throughout 2010/11 including the Cairngorms LEADER Local Action Group, the Cairngorms Outdoor Access Trust and the Cairngorms Business Partnership. In addition, progress continues to be made in taking forward a number of shared services initiatives with the Loch Lomond and the Trossachs National Park Authority. This has included: a joint Corporate Services Director, initiating a joint procurement service and letting joint contracts to seek further procurement efficiencies from larger scale tenders and the implementation of a joint e-planning system. The sharing of services will continue to be a priority objective for the Park Authority as a means of both securing savings, sharing information and expertise and developing more robust and sustainable service delivery.

Outlook

Financial forecasts and financial risks

37. As is the case across the public sector, the Park Authority is facing a period of future funding cuts. The Park Authority recognises the financial risks it is facing and the impact this could have on the delivery of the corporate plan. The financial focused issues included in its strategic risk register include: partners not contributing the required financial resources, the Authority's limited cash and staff resources are too stretched and reductions in EU funding. Each of these risks are regularly monitored and reassessed by senior management and the Board.
38. The Park Authority has prepared high level financial scenarios over the three years to 2014/15 which identify the potential impact of reductions in future funding. The financial budgets are also being reviewed in detail as part the development of the National Park and Corporate Plans.

Risk 1

Governance and accountability

39. The three fundamental principles of corporate governance – openness, integrity and accountability – apply to all audited bodies, whether their members are elected or appointed, or whether they comprise groups of people or an individual accountable officer.
40. Through its chief executive or accountable officer, each body is responsible for establishing arrangements for ensuring the proper conduct of its affairs including the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. Audited bodies usually involve those charged with governance (including audit committees or similar groups) in monitoring these arrangements.
41. Consistent with the wider scope of public audit, auditors have a responsibility to review and report on audited bodies' corporate governance arrangements as they relate to:
 - corporate governance and systems of internal control
 - the prevention and detection of fraud and irregularity
 - standards of conduct and arrangements for the prevention and detection of corruption.
42. In this part of the report we comment on key areas of governance.

Corporate governance

Processes and committees

43. A review of the arrangements for delivering National Park functions in Scotland was carried out in the Summer of 2008 as part of the Scottish Government's commitment to more effective government. One of the recommendations of this review was a reduction in the number of Board members and as from October 2010 the number of Board members on the Cairngorms National Park Authority reduced from 25 to 19 (7 ministerial appointees, 7 Local Authority nominees and 5 directly elected). As this change has resulted in the appointment of a number of new members, the Park Authority are to hold joint training events for the members of both National Parks.
44. The Park Authority operates the following committees: planning, finance, staffing and recruitment and audit. Each of these committees along with the Board has a particular role to play in ensuring the activities and decisions of the Park Authority are made within a sound governance framework. The effectiveness of these processes is kept under review by the Audit Committee, which amongst other things has the direct responsibility of overseeing the Authority's arrangements for corporate governance.

Internal control

45. While auditors concentrate on significant systems and key controls in support of the opinion on the financial statements, our wider responsibilities require them to consider the financial systems and controls of audited bodies as a whole. However, the extent of this work should also be informed by their assessment of risk and the activities of internal audit.
46. As part of our 2010/11 audit at the Authority we have carried out reviews of the main financial systems, focusing on the key controls in place within each system along with arrangements for governance and accountability. The main purpose of this work was to obtain audit assurances on the existence and proper operation of the controls within those main systems which inform the production of the annual financial statements. Our review covered: payroll, main accounting, trade payables and cash and bank. No significant risk exposure or weaknesses in internal controls were identified during our review.

The internal audit service for the Authority in 2010/11 was provided by Deloitte. Every year we carry out an assessment of the adequacy, strengths and weaknesses of the internal audit function to identify those areas of internal audit work on which we can place assurance. Our review concluded that internal audit had appropriate documentation, standards and reporting procedures. This satisfactory evaluation allowed us to take assurance from the work of internal audit in 2010/11 in the following areas: pensions and payroll, cash and banking, accounts payable/receivable, IT security and general ledger.

Prevention and detection of fraud and irregularities and Standards of Conduct

47. Audited bodies are responsible for establishing arrangements to prevent and detect fraud and other irregularity. Auditors review and report on these arrangements.
48. The Park Authority has appropriate processes in place to prevent and detect fraud and irregularities, including policies and codes of conduct for staff and Board members.

Best Value, use of resources and performance

49. Accountable officers have a specific responsibility to ensure that arrangements have been made to secure Best Value.
50. The Auditor General may require that auditors consider whether accountable officers have put in place appropriate arrangements to satisfy their corresponding duty of Best Value. Where no requirements are specified for auditors in a period they may, in conjunction with their audited bodies, agree to undertake local work in this area.
51. As part of their statutory responsibilities, the Auditor General and the Accounts Commission may procure, through Audit Scotland, examinations of the use of resources by audited bodies and publish reports or guidance. Auditors may be requested from time to time to participate in:
 - a performance audit which may result in the publication of a national report
 - an examination of the implications of a particular topic or performance audit for an audited body at local level
 - a review of a body's response to national recommendations.
52. This section includes a commentary on the Best Value/performance management arrangements within the Park Authority. We also note any headline performance outcomes/measures used by the Park Authority and comment on any relevant national reports and the body's response to these.

Performance management and overview of performance in 2010/11

53. The Park Authority operates within a well established hierarchy of strategic plans. Its overarching purpose is to fulfill the aims of the National Parks (Scotland) Act 2000. This is supported by the Cairngorms National Park Plan and the Corporate Plan. The Park Authority has a systematic approach to performance management. A clear framework has been established within which progress against strategic objectives is regularly monitored and reported. The approach to reporting performance against the National Park Plan is as follows:
 - Four monthly reports which summarise progress against priorities for action.
 - Annual progress reports.
 - Five yearly State of the Park Report. This describes the Authority's resources position, the pressures it is facing and the associated risks on the delivery of priorities and objectives.
54. The current Cairngorms National Park Plan covers the period 2007 to 2012. The Authority are in the process of developing the new plan and are aiming to issue a draft for consultation in Autumn 2011 before submitting the Plan to Scottish Ministers for approval in 2012.

55. The National Park Plan includes the following 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

Each of these priorities have been translated into a suite of 41 individual objectives, progress against which is measured and included in the quarterly reports. The latest reported position shows that overall the Park Authority and its various delivery partners, are likely to have achieved nearly 95% of its planned outcomes by 2012, with the remaining 5% or 8 objectives unlikely to be achievable by the end of the current National Park Plan. However the Authority's view is that these are not considered to have a significant effect on the overall delivery of the Plan.

56. Progress reports on the Corporate Plan are put to the Board on a quarterly basis throughout the year. These reports are very comprehensive and set out each of the corporate objectives performance against agreed milestones. The extent of progress against each of the 48 objectives is colour coded with any slippage or non delivery being clearly highlighted for review and follow up by the Board.
57. The report to the Board on progress against the Corporate Plan to the end of March 2011 is also very positive and shows that of the 48 individual outcomes measures, it is envisaged that all outcomes will be deliverable by March 2012, albeit with only four falling behind the extent of planned progress.
58. In addition the Authority has adopted a smaller set of key performance indicators which are more focused on areas of corporate activity such as financial and human resources management, governance and risk management and the overall contribution to the Scottish Government's National Outcomes. As reported to the Board in August 2011, performance against these indicators over the year to the end of March 2011 has been strong.
59. Overall the monitoring reports to the Board show that the Authority is well on course to deliver its priorities and objectives of the current national and corporate plans.

Community engagement

60. The Park Authority has adopted the National Standards for Community Engagement and is well aware of the need to engage with the community in both consulting on future priorities and objectives as well as reporting back on actual performance levels achieved. The following four main external target audiences have been identified by the Park Authority: local communities, local businesses, land managers within the Park and public sector partners. A

wide variety of approaches to engagement is taken including public consultations, open evenings, public events and the operation of advisory forums which hold public meetings throughout the year. Public performance reporting is focused on the inclusion of the regular performance monitoring reports on the Authority's website and the distribution to partners and individuals the annual progress report on the delivery of the National Park Plan.

National performance reports

61. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. Reports in the last year of direct interest are set out in Table 2 below:

Table 2: A selection of National performance reports 2010/11

- | | |
|--|--|
| <ul style="list-style-type: none">• Improving energy efficiency: a follow-up report• Scotland's public finances: responding to the challenges | <ul style="list-style-type: none">• The role of boards• Role of boards: a summary for non-executive board members |
|--|--|

Source: www.audit-scotland.gov.uk

Improving Energy Efficiency and The role of Boards

62. Audit Scotland aim to maximise the impact of its work and raise the profile of its national reports with each of its audited bodies. We are pleased to note that both reports on the role of boards and improving energy efficiency have been considered by the Authority's senior management and that the findings will help to inform future decisions.

Modernising the Planning System

63. During 2010/11 Audit Scotland also carried out a national review of the planning system. The main aim of this audit was to assess whether recent reform and modernisation of the planning system is making it more economic, efficient and effective. An evaluation was carried out on the overall progress made in modernising the planning system and the impact this is having on performance in managing planning applications. The Authority took part in the fieldwork for this audit which was based on interviews with planning staff. This report is still currently in draft and is not due to be published until mid September 2011. The findings and recommendations will be of direct relevance to the Park Authority and should be considered by senior management.

Outlook

64. While the Authority is currently making very good progress against its objectives and priorities, the coming years will see continued reductions in central funding to the Authority as well as its partners across the broader public sector. There will be increased pressures on resources and risks to future performance and delivery of strategic plans. However the Authority should be well placed to manage these risks with an already well established risk management process and performance management monitoring and reporting framework.

Appendix A: audit reports

External audit reports and audit opinions issued for 2010/11

Title of report or opinion	Date of issue	
Annual Audit Plan	9 March 2011	
Review of adequacy of internal audit	28 February 2011	
Review internal controls	8 April 2011	
Report on financial statements to those charged with governance	15 June 2011	
Audit opinion on the 2010/11 financial statements	29 June 2011	

Appendix B: action plan

Key Risk Areas and Planned Management Action

Action Point	Refer Para No	Risk Identified	Planned Management Action	Responsible Officer	Target Date
1	37	<p>Efficiencies and future funding:</p> <p>The Park Authority is facing a period of continuing reductions in funding and cost pressures. While budgets have been agreed for the 2011/12 financial year along with longer term financial projections, there will be considerable pressures on the future delivery of priorities and objectives.</p> <p>Risk:</p> <p>There is a risk that any further reductions in funding will limit the Park Authority's ability to achieve its strategic objectives.</p>	<p>We have put in place some high level financial scenario plans for 2012/13 and onwards. Also, we recognise that the development of a new Corporate Plan aligned to a new National Park Plan requires a near zero-based budget exercise to be undertaken - particularly as regards Operational Plan budgets. Also, Operational Plan investment commitments into future years have been or will be limited to maximum 30% of 2011/12 budget levels.</p>	Director of Corporate Services	Ongoing throughout 2011/12