



Annual Audit Report

Mugdock Country Park Joint Management Committee – year ended 31 March 2024

April 2025

Mugdock Country Park Joint Management Committee
12 Strathkelvin Place
Kirkintilloch
G66 1TJ
14 April 2026

Dear Committee Members and Controller of Audit,

Annual Audit Report – Year ended 31 March 2024

We are pleased to present our Annual Audit Report for the year ended 31 March 2024. The purpose of this document is to summarise our audit conclusions and findings from our considerations of the wider scope audit specified in the Code of Audit Practice 2021 namely, financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes.

The scope of our work, including identified significant audit risks, and other key judgement areas, was outlined in our Annual Audit Plan, which we presented to you on 31 March 2024.

We have reviewed our Annual Audit Plan and concluded that the significant audit risks and other key judgement areas set out in that report remain appropriate.

We would like to express our thanks for the assistance of your team during our audit.

Forvis Mazars LLP – 100 Queen Street – Glasgow – G1 3DN Tel: 0141 227 2400 – www.forvismazars.com/uk

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If you would like to discuss any matters in more detail then please do not hesitate to contact me on 07816 354 994 or via tom.reid@mazars.co.uk.

Yours faithfully

Tom Reid (Director)

Forvis Mazars LLP

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Our reports are prepared in accordance with Terms of Appointment Letter from Audit Scotland dated 18 May 2022 through which the Accounts Commission has appointed us as external auditor of Mugdock Country Park Joint Management Committee (the Joint Committee) for financial years 2022/23 to 2026/27. We undertake our audit in accordance with Part VII of the Local Government (Scotland) Act 1973, as amended; and our responsibilities as set out within Audit Scotland's Code of Audit Practice 2021.

Reports and letters prepared by appointed auditors and addressed to the Joint Committee are prepared for the sole use of the Joint Committee and made available to Audit Scotland and the Accounts Commission, the Controller of Audit. We take no responsibility to any member or officer in their individual capacity or to any other third party.

01

Executive Summary

Executive summary

Audit conclusions and significant findings

The detailed scope of our work as your appointed auditor for 2023/24 is set out in Audit Scotland's Code of Audit Practice 2021. Our responsibilities and powers are derived from Part VII of the Local Government (Scotland) Act 1973 and, as outlined in our Annual Audit Plan, our audit has been conducted in accordance with International Standards on Auditing (UK) and means we focus on audit risks that we have assessed as resulting in a higher risk of material misstatement.

In section 4 of this report, we have set out our conclusions and significant findings from our audit. This section includes our conclusions on the audit risks and areas of management judgement in our Annual Audit Plan, which include:

- Management override of controls; and
- Risk of fraud in revenue recognition.

Misstatements and internal control recommendations

Section 5 sets out internal control recommendations and section 6 sets out audit misstatements. Section 7 outlines our work on the Joint Committee's arrangements to achieve economy, efficiency and effectiveness in its use of resources.

Status and audit opinion

We have completed our audit in respect of the financial statements for the year ended 31 March 2024.

On 31 March 2026, we presented a draft version of this report which included some matters which, at that time, remained outstanding. All such areas have now been resolved, and this is our final Annual Audit Report.

We have the following conclusions:



Audit opinion

We have issued an unqualified opinion, without modification, on the financial statements. Our proposed audit opinion is included in the draft auditor's report in Appendix B.



Matters on which we report by exception

We are required by the Accounts Commission to report to you if, during the course of our audit, we have found that adequate accounting records have not been kept; the financial statements are not in agreement with the accounting records; or we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Executive summary (continued)

Conclusions from our audit testing and audit opinion (continued)



Other information

We are required to report on whether the other information (comprising of Management's Commentary and the Statement of Responsibilities), is materially inconsistent with the financial statements; is materially inconsistent with our knowledge obtained in the course of the audit; or is materially misstated.

No inconsistencies have been identified and we have issued an unmodified opinion in this respect.



Wider powers

Section 101 of the Local Government (Scotland) Act 1973 requires us to give any person interested, the opportunity to question us about the accounting records of the Joint Committee and to consider any objection made to the accounts. We confirm that no such correspondence from electors has been received.



Management Commentary and Annual Governance Statement

We are required to report on whether the information given in the Management Commentary and Annual Governance Statement is consistent with the financial statements; and has been properly prepared in accordance with the statutory guidance issued under the Local Government in Scotland Act 2003 and Delivering Good Governance in Local Government Framework 2016.

We have no matters to report in respect of the Management Commentary and Annual Governance Statement.

Executive summary (continued)

Best Value and Wider Scope conclusions

As auditors appointed by the Accounts Commission, our wider scope responsibilities are set out in Audit Scotland's Code of Audit Practice 2021 and sits alongside Best Value requirements detailed in the Local Government (Scotland) Act 1973. The Code requirements broaden the scope of the 2023/24 audit and allows us to use a risk-based approach to report on our consideration of the Joint Committee's performance of best value and community planning duties and make recommendations for improvement and, where appropriate, conclude on the Joint Committee's performance.

The Code's wider scope framework is categorised into four areas:

- financial management;
- financial sustainability;
- vision, leadership and governance; and
- use of resources to improve outcomes.

It remains the responsibility of the Joint Committee to ensure proper financial stewardship of public funds, it complies with relevant legislation, and establishes effective governance of their activities. The Joint Committee is also responsible for ensuring that it establishes arrangements to secure continuous improvement in performance and, in making those arrangements, ensures resources are being used to improve strategic outcomes and demonstrate the economy, efficiency, and effectiveness throughout the use of its resources. These arrangements should be proportionate to the size and type of the Joint Committee, appropriate to the nature of the Joint Committee and the services and functions that it has been created to deliver.



Wider Scope

We have no risks in arrangements to report in relation to the financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes arrangements that the Joint Committee has in place.

Further detail on our Wider Scope work is provided in section 7 of this report including any significant risks identified.



Best Value

We have no risks in arrangements to report in relation to the arrangements that the Joint Committee has in place to secure economy, efficiency and effectiveness in its use of resources.

Further detail on our Best Value work is provided in section 8 of this report including any significant risks identified.

02

Status of the audit

Status of our audit

On 31 March 2026, we presented a draft version of this report which included some matters which, at that time, remained outstanding. All such areas have now been resolved, and this is our final Annual Audit Report.

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Audit Approach

Audit Approach

Changes to our audit approach

There have been no changes to the audit approach we communicated in our Annual Audit Plan, issued on 31 March 2024.

Materiality

Our provisional materiality at the planning stage of the audit was set at £12,089 using a benchmark of 2% of gross revenue expenditure at surplus/deficit. Our performance materiality was set at £8,462.

Based on the final financial statement figure and other qualitative factors, the final overall materiality we applied was £13,946, final performance materiality: £9,762, and final clearly trivial threshold was £418.

Significant findings

Significant findings

Significant findings, including key areas of management judgement

The significant findings from our audit include:

- our audit conclusions regarding significant risks and key areas of management judgement outlined in the Annual Audit Plan;
- our comments in respect of the accounting policies and disclosures that you have adopted in the financial statements. On page 16 we have concluded whether the financial statements have been prepared in accordance with the financial reporting framework and commented on any significant accounting policy changes that have been made during the year;
- any further significant matters discussed with management; and
- any significant difficulties we experienced during the audit;

Significant findings

Management override of controls

Description of the risk

This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur.

Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, there is a risk of material misstatement due to fraud on all audits.

How we addressed this risk

We addressed this risk by performing the below procedures:

- Reviewed the key areas within the financial statements where management has used judgement and estimation techniques and considered whether there was evidence of unfair bias;
 - Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in preparing the financial statements; and
 - Considered and tested any significant transactions outside the normal course of business or otherwise unusual
-

Audit conclusion

Our work has provided the assurance we sought in each of these areas and has not highlighted any material issues to bring to your attention.

Significant findings (continued)

Risk of fraud in revenue recognition

Description of the risk

As set out in International Standard on Auditing (UK) 240: The auditor's responsibilities relating to fraud in an audit of financial statement, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements.

The majority of the Joint Committee's income is funding contributions from East Dunbartonshire Council and Stirling Council. However, the Joint Committee also has material income from trading and events. The nature of this income means there is an increased risk of fraud in its recognition which could result in a material misstatement in the financial statements.

How we addressed this risk

This risk was addressed by:

- Substantively testing rents and recharges, grants and donations, and trading and events income to ensure income is appropriately recorded in the financial statements.
- Substantively testing pre- and post-year end income to ensure income has been recorded in the appropriate financial year.

Audit conclusion

Our work has provided the assurance we sought in each of these areas and has not highlighted any material issues to bring to your attention.

Significant findings (continued)

Qualitative aspects of the Joint Committee's accounting practices

We have reviewed the Joint Committee's accounting policies and disclosures and concluded they comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets, published in November 2022, appropriately tailored to the Joint Committee's circumstances.

Unaudited accounts were received from the Joint Committee on 27 March 2025. We identified some issues with the quality of the accounts. The Cash Flow Statement and Balance Sheet had not been updated from the prior year. We also found several discrepancies between the accounts and the trial balance.

Significant matters discussed with management

During our audit we communicated the following significant matters to management:

- **Annual accounts submission** - The Local Authority Accounts (Scotland) Regulations 2014 state that "The Annual Accounts must be submitted to the auditor no later than 30th June immediately following the financial year to which the Annual Accounts relate.". The Joint Committee was unable to comply with this statutory obligation.
- The regulations do not provide any specific remedy which enables the Section 95 Officer (or equivalent) to adjust the timetable for the inspection period and subsequent consideration of the unaudited accounts by a relevant committee. The regulations also do not specify any sanctions or additional reporting requirements that apply in the event of non-compliance.
- We are satisfied that the Joint Committee took appropriate action to address this non-

compliance. This included:

- Issuing a Technical Note to all Elected Members, publicising the requirements of the Local Authority Accounts (Scotland) Regulations 2014. This included the Accounts being publicly authorised for issue as well as recognising that these were delayed.
- The unaudited accounts being published on East Dunbartonshire Council's website on the 10 July 2025 and made available for public inspection.
- The unaudited Accounts being formally considered by the Mugdock Park Joint Management Committee on 10 June 2025.

Significant difficulties during the audit

During the course of the audit we did not encounter any significant difficulties and we have had the full co-operation of management.

Significant findings (continued)

Wider responsibilities – statutory reporting

The 1973 Act allows any persons interested to inspect the accounts to be audited and the underlying accounting records of the Joint Committee. The act also allows any persons interested to object to the accounts. No such objections have been raised.

We are required to notify the Controller of Audit when circumstances indicate that a statutory report may be required.

- Section 102(1) of the 1973 Act allows us to prepare a report to the Commission about the Joint Committee's accounts; matters that have arisen during the audit that should be brought to the attention of the public; or the performance of the Joint Committee in their duties relating to Best Value and community planning.
- Section 102(3) of the 1973 Act allows us to make a special report to the Commission if an item of account is contrary to law; there has been a failure on someone's part to bring into account a sum which ought to have been brought into account; a loss has been incurred or deficiency caused by the negligence or misconduct of a person, or by the failure of a body to carry out a duty imposed on them by any enactment; or a sum which ought to have been credited or debited to one account of a body has been credited or debited to another account and the body has not taken, or is not taking, steps to remedy the matter.
- Section 97A of the 1973 Act allows us to undertake or promote comparative and other studies to make and publish recommendations for the securing by local government bodies of Best Value, improving economy, efficiency and effectiveness in the provision of services by local government bodies and improving the financial or other management of local government bodies.

We confirm that a statutory report is not required.

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Internal control conclusions

Internal control conclusions

Overview of engagement

As part of our audit, we obtained an understanding of the Joint Committee's internal control environment and control activities relevant to the preparation of the financial statements, which was sufficient to plan our audit and determine the nature, timing, and extent of our audit procedures. Although our audit was not designed to express an opinion on the effectiveness of the Joint Committee's internal controls, we are required to communicate to the Joint Committee any significant deficiencies in internal controls that we identified in during our audit.

Deficiencies in internal control

A deficiency in internal control exists if:

- A control is designed, implemented, or operated in such a way that it is unable to prevent, detect, and/ or correct potential misstatements in the financial statements; or
- A necessary control to prevent, detect, and/ or correct misstatements in the financial statements on a timely basis is missing

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we have considered the Joint Committee's internal controls relevant to the preparation of the financial statements to design audit procedures to allow us to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Joint Committee's internal controls or to identify any significant deficiencies in their design or operation.

The matters reported in this section of our report are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and which we consider to be of sufficient importance to merit being reported.

If we had performed more extensive procedures on internal control, we might have identified more deficiencies to report or concluded that some of the reported deficiencies need not in fact have been reported.

Our comments in this section should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

The deficiencies in the Joint Committee's internal controls that we have identified as at the date of this report are in set out on the following pages.

Significant deficiencies in internal control

A significant deficiency in internal control is one which, in our professional judgement, has the potential for financial loss, damage to reputation, or a loss of information which may have implications on the achievement of business strategic objectives. Our view is that observations categorised as a significant deficiency is of sufficient importance to merit the attention of the Joint Committee.

We have not identified any significant deficiencies in the Joint Committee's internal controls as at the date of this report.

Other observations

We also record our observations on the Joint Committee's internal controls where, in our professional judgement, there is a need to strengthen internal control or enhance business efficiency that do not constitute significant deficiencies in internal control but which we view as being important for consideration by management.

Internal control conclusions (continued)

Other observations (continued)

Our other internal control observations, as at the date of this report, are set out in this section. These will be reported to management directly and have been included in this report for your information.

Whether internal control observations merit attention by the Joint Committee and/ or management is a matter of professional judgment, taking into account the risk of misstatement that may arise in the financial statements as a result of those observations.

Other deficiencies in internal control

In our view, there is a need to address the deficiencies in internal control set out in this section (which are not deemed to be significant deficiencies) to strengthen internal control or enhance business efficiency. Our recommendations should be actioned by management in the near future.

Description of deficiency

Shop Trading Account

The working papers provided do not easily tie to the amounts recorded in the general ledger.

Potential effects

Incomplete or unclear working papers could result in misstatements in the shop trading account.

Recommendation

Management should ensure that sufficient and appropriate evidence can be provided which can tie the payments to the shop trading account.

Management response

Management within Mugdock Country Park are looking at options to improve the shop trading account this will include a clear facility to reconcile income to the general ledger. This will be dependent on decisions taken at the Budget and suitable income identified to offset additional expenditure.

Responsible officer: Team Leader Mugdock Country Park

Implementation date: March 2026 (for Budget Discussions and implementation thereafter depending on suitable budget provision).

Internal control conclusions (continued)

Follow up on previous internal control points

We set out below an update on internal control points raised in the prior year.

Description of deficiency

Related parties' transactions – Register of Interest/Declaration of Interest

Officers could not provide declaration of interest forms for Committee members and senior officers of East Dunbartonshire Council and Stirling Council in respect of Mugdock Country Park.

Potential effects

Failure to review the declaration of interest may result in conflicts of interest going undisclosed leading to incorrect or incomplete disclosure of related party transactions.

Recommendation

Officers should implement procedures to review disclosure of related party interests in respect of Mugdock Country Park and ensure the register is regularly updated for all relevant individuals.

2023/24 update

Incomplete. At the date of issuing this report, registers of interest and declarations of interest have still not been received for Committee members and senior officers.

Management response: As noted in previous years Members Registers of interests are only updated, in-year, when a declaration is made with the register held centrally by the Council's Chief Solicitor and Monitoring Officer. Initial declarations are only required immediately after Local Government Elections and/or where there is a subsequent change. Registers of Interests for Members from Stirling are available online whilst those from East Dunbartonshire are intended to be uploaded following a change to the Council's webpage although for both Councils declarations are sought and minuted at the start of all Council meetings. It is intended that Annual Senior Officer declarations will be passed to Auditors in due course and as part of the finalisation process for the Council's annual accounts.

Responsible officer: Chief Solicitor and Monitoring Officer

Implementation date: March 2026

Internal control conclusions (continued)

Description of deficiency

Payroll reports/reconciliation to General Ledger

We understand that officers could not provide payroll reports from the HR system, iTrent, for the Joint Committee's staff because the system cannot generate backdated reports.

Potential effects

Failure to adequately reconcile payroll information to the general ledger may result in incorrect or incomplete disclosure of employee costs in the annual accounts.

Recommendation

Officers should put arrangements in place to perform regular payroll reconciliations to the general ledger and retain payroll reports from the HR system on a monthly basis.

2023/24 update

Incomplete. At the date of issuing this report, East Dunbartonshire Council has been unable to provide payroll reports for us to reconcile the payroll to the general ledger.

Management response: Management recognise the format of the Reports is not as required by auditors however the Council is in the process of implementing a new HR and Payroll systems and these requirements will be specified for inclusion in the new scope of reports.

Responsible officer: HCM Implementation Team

Implementation date: July 2026 (current anticipated go-live of new system)

06

Summary of misstatements

Summary of misstatements

We set out below and on the following pages a summary of the misstatements we identified during our audit, above the trivial threshold for adjustment of £418.

We identified no unadjusted misstatements above our reporting threshold as at the date of this report.

Our overall materiality, performance materiality, and clearly trivial (reporting) threshold were reported in our Annual Audit Plan, issued on 31 March 2024. Any subsequent changes to those figures are set out in the section 3 of this report.

Summary of misstatements (continued)

Adjusted misstatements

The misstatements in the table below have been adjusted by management. We report all individual misstatements above our reporting threshold that we identify during our audit and which management had adjusted and any other misstatements we believe the Joint Committee should be made aware of.

Details of adjustment	CIES	CIES	Balance Sheet	Balance Sheet
	Dr (£)	Cr (£)	Dr (£)	Cr (£)
Dr: Creditors - External to General Government (All Other Bodies) Cr: External Audit Fees Being adjustment to ensure the audit fee is accurately recorded in the financial statements.		438	438	
Dr: Payables Cr: Deferred Income To correctly recognise booking income received in advance.			5,735	5,735
Dr: Operating Cr: Amount to be met from constituent authority – East Dunbartonshire Council To correctly include the Company 2 codes within the accounts	4,839	4,839		
Dr: Publicity Cr: Amount to be met from constituent authority – East Dunbartonshire Council To correctly include the Company 2 codes within the accounts	734	734		
Dr: Amount to be met from constituent authority – East Dunbartonshire Council Cr: Trading & Events (income) To correctly include the Company 2 codes within the accounts	6,829	6,829		
Dr: Receivables Cr: Temporary Advance to East Dunbartonshire Council To correctly include the Company 2 codes within the accounts			16,086	16,086

Summary of misstatements (continued)

Adjusted misstatements

The misstatements in the table below have been adjusted by management. We report all individual misstatements above our reporting threshold that we identify during our audit and which management had adjusted and any other misstatements we believe the Joint Committee should be made aware of.

Dr Temporary Advance to East Dunbartonshire Council				
Cr: Payables			6,809	6,809
To correctly include the Company 2 codes within the accounts				
Aggregate effect of adjusted misstatements	12,402	12,840	29,068	28,630

Summary of misstatements (continued)

Disclosure misstatements

We identified the following disclosure misstatements during our audit that have been corrected by management:

Disclosure misstatement
1. Management Commentary There were several presentational adjustments made to the 'financial summary' section of the Management Commentary.
2. Annual Governance Statement Amendments were made to the Annual Governance Statement to comply with the requirements of the Good Governance Framework.
3. Cash flow statement Amendments were made to correct the presentation of the Cash Flow Statement.
4. Related parties The related parties disclosures have been updated to include details of the Joint Committee's related parties.

There were also adjustments to the annual report and accounts for other minor disclosures, consistency or presentational matters.

We will obtain written representations confirming that, after considering the unadjusted disclosure misstatements, both individually and in aggregate, in the context of the annual report and financial statements taken as a whole, no adjustments are required.

07

Wider scope

Commentary on Wider Scope

Overall Summary



Commentary on Wider Scope

Wider scope summary

As auditors appointed by the Accounts Commission, our wider scope responsibilities are set out in the Code of Audit Practice 2021 and sits alongside Best Value requirements detailed in the Local Government (Scotland) Act 1973. The Code requirements broaden the scope of the 2023/24 audit and allow us to use a risk-based approach to report on our consideration of the Joint Committee's performance of Best Value and community planning duties and make recommendations for improvement and, where appropriate, conclude on the Joint Committee's performance.

The Code's wider scope framework is categorised into four areas:


- financial management;
- financial sustainability;
- vision, leadership and governance; and
- use of resources to improve outcomes.

The Code of Audit Practice permits an alternative audit approach where an audited body is considered less complex due its size and limited financial activity. In the Annual Audit Plan, we documented our judgement that the Board is a less complex body. We have reviewed this assessment and confirmed that it remains appropriate. We therefore restricted our wider scope work to:

- a review of the Annual Governance Statement
- concluding on the financial sustainability of the Board and the services that it delivers in the medium to longer term.

Overall summary by reporting criteria

We have the following conclusions:

	Reporting criteria	Commentary page reference	Identified risks?	Actual risks identified?	Other recommendations made?
	Financial sustainability	31	No	No	No
	Annual Governance Statement	33	No	No	No

Commentary on Wider Scope

Financial sustainability

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.



Financial sustainability

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Financial planning	<p>Most of the Joint Committee's income is received from the constituent local authorities, East Dunbartonshire Council and Stirling Council, in the form of grant funding. This is managed through a Minute of Agreement, which covers the period 2019-2024 and confirms that funding will be provided on the same basis year on year.</p> <p>Capital expenditure is split evenly between the two Councils, with each committing £75,000 per year. Stirling Council makes a fixed revenue contribution of £50,000 per year and East Dunbartonshire Council is responsible for funding remaining budgeted spending.</p> <p>The Comprehensive Income and Expenditure Statement reports expenditure of £697,313 in 2023/24. This is £92,851 more than last year, and approximately £118,908 more than budgeted. This was mainly due to increased staff costs and a significant increase in utilities expenditure.</p> <p>The Joint Committee reported income for the year of £293,766. This income is comprised of £93,133 from rents and recharges, £118,552 from grants and donations, and £82,101 from trading and events. This is approximately £144k more than the budget and is mainly due to grants being awarded not initially budgeted for, increased rent and recharges income and increased trading and events income.</p> <p>Overall, the net revenue expenditure was approximately £25,449 lower than budget due to the large increase in grants and donations income.</p> <p>Medium to longer term financial planning is less critical as Stirling Council / East Dunbartonshire Council must make funding available to pay for the Joint Committee's operations. The 2022-2027 strategy which was presented to the committee members in October 2022 continues to be in effect. An action plan is included which shows the capital funding programme provided by East Dunbartonshire Council and Stirling Council, along with grant support and leverage funding from commercial partners. Officers provided general update reports on capital projects to committee meetings during 2023/24.</p>	<p>Our review of Committee papers and elected members technical notes identified that ongoing funding from constituent local authorities is regularly monitored by members and officers to ensure budgeted expenditure is sustainable.</p>	<p>No significant issues identified.</p>

Commentary on Wider Scope

Annual Governance Statement

The Annual Governance Statement is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information



Annual Governance Statement

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Annual Governance Statement	<p>We confirmed that the Annual Governance Statement:</p> <ul style="list-style-type: none">• Is consistent with the financial statements;• Prepared in accordance with the CIPFA/SOLACE guidance : Delivering Good Governance in Local Government Framework (2016);• Is consistent with our knowledge obtained through the audit;• Does not contain any misleading information	<p>We are satisfied that the Annual Governance Statement meets the relevant reporting requirements and supports the overall presentation of the financial statements.</p>	<p>No significant issues identified.</p>

08

Best Value

Best Value

Best Value summary

Under the Code of Audit Practice, the audit of Best Value is fully integrated within our annual audit work. We are required to report on how the Board demonstrates and reports that it has Best Value arrangements in place, to secure continuous improvement.

Overall summary by reporting criteria

From the satisfactory conclusion of our audit work, we have the following conclusions:

Reporting criteria	Commentary page reference	Identified risks?	Actual risks identified?	Other recommendations made?
 Best Value	37	No	No	No

Best Value (continued)

Overall commentary on the Best Value reporting criteria

The Joint Committee is keen to maintain services and support development in a manner that secures Best Value through high quality and efficient service delivery. Mugdock Country Park has an important and growing role in the delivery of constituent Council objectives in; maximising the use of the outdoor environment and greenspace assets, encouraging higher levels of physical activity, supporting health and well-being and other organised and informal leisure activity.

The Joint Committee continues to work with external partners to secure funding that supports investment and offsets its revenue costs. Activities include commercial operations through the café and retail operations, land leases for public and private events and filming, event rentals, and long-term leases.

The Joint Committee's new strategy covering the period 2022-27 was approved by the Joint Management Committee at its December 2022 meeting. The strategy includes a revised capital programme for the park, which sets out those projects which will best deliver the aims of the masterplan. These developments will take place over five years and will be dependent on external funding and capital funding from East Dunbartonshire Council and Stirling Councils.

Overall, we have concluded that the Joint Committee has appropriate arrangements in place for managing and monitoring performance and reporting on its efforts to secure Best Value.

Appendices

A: Draft management representation letter

B: Independent auditor's report

C: Confirmation of our independence

D: Other communications

E: Wider scope and Best Value ratings

Appendix A: Draft management representation letter

Forvis Mazars
100 Queen Street
Glasgow
G1 3DN
XX December 2025

Dear Tom Reid,

Mugdock Country Park Joint Committee – Audit for the Year Ended 31 March 2024

This representation letter is provided in connection with your audit of the financial statements of Mugdock Country Park Joint Committee for the year ended 31 March 2024 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the section 12 of the Local Government in Scotland Act 2003 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code). I confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, inspection of supporting documentation) sufficient to satisfy myself that I can properly make each of the following representations to you.

My responsibility for the financial statements and accounting information

I believe that I have fulfilled my responsibilities for the true and fair presentation and preparation of the financial statements in accordance with the section 12 of the Local Government in Scotland Act 2003 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

My responsibility to provide and disclose relevant information

I have provided you with:

- access to all information of which I am aware that is relevant to the preparation of the financial statements such as records, documentation and other material;
- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to individuals within the Joint Committee you determined it was necessary to contact in order to obtain audit evidence.

I confirm as Treasurer that I have taken all the necessary steps to make me aware of any relevant audit information and to establish that you, as auditors, are aware of this information. As far as I am aware there is no relevant audit information of which you, as auditors, are unaware.

Appendix A: Draft management representation letter (continued)

Accounting records

I confirm that all transactions undertaken by the Joint Committee have been properly recorded in the accounting records and are reflected in the financial statements. All other records and related information, including minutes of all management and Board meetings, have been made available to you.

Accounting policies

I confirm that I have reviewed the accounting policies applied during the year in accordance with International Accounting Standard 8 and consider these policies to faithfully represent the effects of transactions, other events or conditions on the Joint Committee's financial position, financial performance and cash flows.

Accounting estimates, including those measured at fair value

I confirm that the methods, significant assumptions and the data used by the Joint Committee in making the accounting estimates, including those measured at fair value are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

Contingencies

There are no material contingent losses including pending or potential litigation that should be accrued where:

- information presently available indicates that it is probable that an asset has been impaired, or a liability had been incurred at the balance sheet date; and
- the amount of the loss can be reasonably estimated.

There are no material contingent losses that should be disclosed where, although either or both the conditions specified above are not met, there is a reasonable possibility that a loss, or a loss greater than that accrued, may have been incurred at the balance sheet date.

There are no contingent gains which should be disclosed.

All material matters, including unasserted claims, that may result in litigation against the Joint Committee have been brought to your attention. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with section 12 of the Local Government in Scotland Act 2003 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

Laws and regulations

I confirm that I have disclosed to you all those events of which I am aware which involve known or suspected non-compliance with laws and regulations, together with the actual or contingent consequences which may arise therefrom. We have complied with all aspects of contractual agreements that would have a material effect on the accounts in the event of non-compliance.

Appendix A: Draft management representation letter (continued)

Fraud and error

I acknowledge my responsibility as Treasurer for the design, implementation and maintenance of internal control to prevent and detect fraud and error. I have disclosed to you:

- all the results of my assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- all knowledge of fraud or suspected fraud affecting the Joint Committee involving:
 - management and those charged with governance;
 - employees who have significant roles in internal control; and
 - others where fraud could have a material effect on the financial statements.

I have disclosed to you all information in relation to any allegations of fraud, or suspected fraud, affecting the Joint Committee's financial statements communicated by employees, former employees, analysts, regulators or others.

Related party transactions

I confirm that all related party relationships, transactions and balances, have been appropriately accounted for and disclosed in accordance with section 12 of the Local Government in Scotland Act 2003 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code). I have disclosed to you the identity of the Joint Committee's related parties and all related party relationships and transactions of which I am aware.

Future commitments

I am not aware of any plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

Ultimate parent company

I confirm that the ultimate parent company for Mugdock Country Park Joint Committee is the East Dunbartonshire Council.

Other Matters

I confirm in relation to the following matters that:

- Ukraine – I confirm that I have carried out an assessment of the potential impact of the continued conflict in Ukraine on the Joint Committee and there is no significant impact on the Joint Committee's operations from restrictions or sanctions in place.
- Tariffs – I confirm that I have carried out an assessment of the potential impact of changes in US trade policy in respect of tariffs, including the impact of reciprocal tariffs by other countries and the impact of mitigation measures and uncertainties, and that the disclosure in the Annual Report and the subsequent events note 17 to the financial statements fairly reflects that assessment.

Appendix A: Draft management representation letter (continued)

Going concern

To the best of my knowledge there is nothing to indicate that the Joint Committee will not continue as a going concern in the foreseeable future. The period to which I have paid particular attention in assessing the appropriateness of the going concern basis is not less than twelve months from the date of approval of the accounts.

Performance related allocations

I confirm that I am not aware of any reason why the Joint Committee's funding allocation limits would be changed.

Subsequent events

I confirm all events subsequent to the date of the financial statements and for which section 12 of the Local Government in Scotland Act 2003 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code), require adjustment or disclosure have been adjusted or disclosed. Should further material events occur after the date of this letter which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, I will advise you accordingly.

Annual Governance Statement

I am satisfied that the Annual Governance Statement fairly reflects the Joint Committee's risk assurance and governance framework and I confirm that I am not aware of any significant risks that are not disclosed within the Annual Governance Statement.

Annual Report

The disclosures within the Annual Report fairly reflect my understanding of the Joint Committee's financial and operating performance over the period covered by the financial statements.

Unadjusted misstatements

I confirm that there are no uncorrected misstatements.

Yours faithfully,

.....

Jamie Robertson
Treasurer
XX December 2025

Appendix B: Independent auditor's report

Independent auditor's report to the members of the Mugdock Country Park Joint Committee and the Accounts Commission

Report on the audit of the financial statements

Opinion on the financial statements

We certify that we have audited the financial statements in the annual accounts of the Mugdock Country Park Joint Committee ("the Joint Committee") for the year ended 31 March 2024 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Cashflow Statement, the Balance Sheet, and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the Joint Committee as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Accounts Commission on 18 May 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the Joint Committee in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Joint Committee. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

We have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Joint Committee's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the Joint Committee's current or future financial sustainability. However, we report on the Joint Committee's arrangements for financial sustainability in a separate Annual Audit Report available from the Audit Scotland website.

Appendix B: Independent auditor's report (continued)

Risks of material misstatement

We report in our Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements thereon.

Responsibilities of the Treasurer and the Joint Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Treasurer is responsible for the preparation of financial statements, that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Treasurer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing each year the Joint Committee's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the Joint Committee operations.

The Joint Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using our understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the Joint Committee;
- inquiring of the Treasurer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the Joint Committee;
- inquiring of the Treasurer concerning the Joint Committee's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Joint Committee's controls, and the nature, timing and extent of the audit procedures performed.

Appendix B: Independent auditor's report (continued)

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Reporting on other requirements

Other information

The Treasurer is responsible for the other information in the annual accounts. The other information comprises the Management Commentary, Annual Governance Statement and the Statement of Responsibilities for the Accounts.

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on the Management Commentary and Annual Governance Statement

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Appendix B: Independent auditor's report (continued)

Matters on which we are required to report by exception

We are required by the Accounts Commission to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to our responsibilities for the annual accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in our Annual Audit Report.

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

[Signature]

Tom Reid, Engagement Director

For and on behalf of Forvis Mazars LLP

100 Queen Street

Glasgow

G1 3DN

[Date]

Appendix C: Confirmation of our independence

We communicate any matters which we believe may have a bearing on our independence or the objectivity of Forvis Mazars LLP and the audit team. As part of our ongoing risk assessment, we monitor our relationships with you to identify any new actual or perceived threats to our independence within the regulatory or professional requirements governing us as your auditors.

We confirm that no new threats to independence have been identified since issuing our Annual Audit Plan and therefore we remain independent.

Appendix C: Confirmation of our independence (continued)

Fees for work as the Joint Committee's auditor





We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Annual Audit Plan presented to the Joint Committee on 31 March 2024. Having substantially completed our work for the 2023/24 financial year, we can confirm that our fees are as follows:

Area of work	2023/24 fees	2022/23 fees
Auditor remuneration	£16,380	£15,450
Pooled costs	£600	£0
Contribution to PABV costs	£0	£0
Audit support costs	£0	£590
Sectoral cap adjustment	(£13,150)	(£12,430)
Total fees	£3,830	£3,610



Fees for other work

We confirm that we have not undertaken any non-audit services for the Joint Committee in the year.


Appendix D: Other communications

Other communication	Response
 <p>Compliance with Laws and Regulations</p>	<p>We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations.</p> <p>We will obtain written representations from management that all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements have been disclosed.</p>
 <p>External confirmations</p>	<p>We did not experience any issues with respect to obtaining external confirmations.</p>
 <p>Related parties</p>	<p>We did not identify any significant matters relating to the audit of related parties.</p> <p>We will obtain written representations from management confirming that:</p> <ol style="list-style-type: none"> they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; and they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.
 <p>Going Concern</p>	<p>We have not identified any evidence to cause us to disagree with the Chief Financial Officer that Mugdock Country Park Joint Management Committee will be a going concern, and therefore we have not identified any evidence to cause us to consider that the use of the going concern assumption in preparation of the financial statements is not appropriate.</p> <p>We will obtain written representations from management, confirming that all relevant information covering a period of at least 12 months from the date of approval of the financial statements has been taken into account in assessing the appropriateness of the going concern basis of preparation of the financial statements.</p>

Appendix D: Other communications (continued)

Other communication	Response
 Subsequent events	<p>We are required to obtain evidence about whether events occurring between the date of the financial statements and the date of the auditor's report that require adjustment of, or disclosure in, the financial statements are appropriately reflected in those financial statements in accordance with the applicable financial reporting framework.</p> <p>We will obtain written representations from management that all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.</p>
 Matters related to fraud	<p>We have designed our audit approach to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. In addition, we have assessed the adequacy of the Joint Committee's arrangements for preventing and detecting fraud or other irregularities as part of the wider scope audit and concluded that they are sufficiently designed and implemented.</p> <p>We will obtain written representations from management, and where appropriate the Joint Management Committee, confirming that:</p> <ol style="list-style-type: none"> a) they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud; b) they have disclosed to the auditor the results of management's assessment of the risk that the financial statements may be materially misstated as a result of fraud; c) they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the entity involving: <ol style="list-style-type: none"> i. Management; ii. Employees who have significant roles in internal control; or iii. Others where the fraud could have a material effect on the financial statements; and d) they have disclosed to the auditor their knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

Appendix D: Other communications (continued)

Other communication	Response
 <p data-bbox="181 475 349 533">National Fraud Initiative</p>	<p data-bbox="479 440 2150 528">The National Fraud Initiative (NFI) in Scotland is a counter-fraud exercise led by Audit Scotland and overseen by the UK's Cabinet Office, designed to prevent and detect fraud. The NFI uses data analytics to compare information held on individual by different public bodies to highlight the existence of fraud or error.</p> <p data-bbox="479 544 1637 571">Mugdock Country Park Joint Management Committee does not directly participate in the NFI exercise.</p>

Appendix E: Wider scope and Best Value ratings

We need to gather sufficient evidence to support our commentary on the Joint Committee's arrangements and to identify and report on any risks. We will carry out more detailed work where we identify significant risks. Where significant risks are identified we will report these to the Joint Committee and make recommendations for improvement. In addition to local risks, we consider challenges that are impacting the public sector as a whole.

We have assigned priority rankings to each of the risks identified to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action. The table below describes the meaning behind each rating that we have awarded to each wider scope area based on the work we have performed.

Rating	Description
Level 1	The identified risk and/or significant deficiency is critical to the business processes or the achievement of business strategic objectives. There is potential for financial loss, damage to reputation or loss of information. The recommendation should be taken into consideration by management immediately.
Level 2	The identified risk and/or significant deficiency may impact on individual objectives or business processes. The audited body should implement the recommendation to strengthen internal controls or enhance business efficiency. The recommendations should be actioned in the near future.
Level 3	The identified risk and/or significant deficiency is an area for improvement or less significant. In our view, the audited body should action the recommendation, but management do not need to prioritise.

Contact

Forvis Mazars

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Director

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