Annual Audit Report

Mugdock Country Park Joint Management Committee – year ended 31 March 2025

25th June 2026

forv/s mazars

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

Forvis Mazars
100 Queen Street
Glasgow
G1 3DN

25th June 2026

Dear Committee Members and Controller of Audit,

Annual Audit Report – Year ended 31 March 2025

We are pleased to present our Annual Audit Report for Mugdock Country Park Joint Management Committee ("the Committee") for the year ended 31 March 2025. The purpose of this report is to summarise our audit findings and conclusions.

This report has been prepared in accordance with the responsibilities set out within the Audit Scotland's Code of Audit Practice ("the Code"). This report is intended solely for the Joint Management Committee for the purpose of communicating certain matters that, in our professional judgement, are relevant to your oversight of the financial reporting process. Except where required by law or regulation, it should not be used, quoted or made available to any other parties without our prior written consent.

We appreciate the courtesy and co-operation extended to us by Mugdock Country Park Joint Management Committee throughout our audit. If you would like to discuss the contents of this report, or any other matters regarding our audit in more detail, please do not hesitate to contact me on 07816 354 994 or via tom.reid@mazars.co.uk.

Yours faithfully,

T. Reid

Tom Reid (Director)

Forvis Mazars LLP

Contents

01 Executive summary
02 Audit approach and risk summary
03 Significant findings
04 Control deficiencies
05 Summary of misstatements
06 Fraud considerations
07 Wider Scope
08 Best Value

Appendix A: Confirmation of our independence
Appendix B: Other communications
Appendix C: Wider scope and Best Value ratings

01

Executive Summary

Executive summary

Scope

We have been engaged to audit the financial statements of the Committee for the year ended 31 March 2025 which are prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024-25.

We have conducted our audit in accordance with International Standards on Auditing (UK) (‘ISAs’), relevant ethical and professional standards, and the requirements set out in the Audit Scotland’s Code of Audit Practice 2021. Our responsibilities and powers are derived from our appointment by the Accounts Commission under the Part VII of the Local Government (Scotland) Act 1973.

Audit status

Our audit procedures are now complete for the year ended 31 March 2025.
There are no matters still outstanding.

Areas of focus and audit approach, and significant findings

We have not made any changes to our initial risk assessment and planned audit approach that was communicated to the Joint Management Committee in our Annual Audit Plan.

Significant control deficiencies

We have not identified any significant deficiencies in internal control. The non-significant control observations that we have identified to date are set out in Section 4.

Audit misstatements

A summary of the adjusted and unadjusted misstatements above our reporting threshold we have identified to date is set out in Section 5.

Audit opinion

We have issued an unqualified opinion, without modification.

Wider scope

We have no significant wider scope risks to report in relation to financial sustainability arrangements that the Committee has in place. Further details have been provided in *section ‘Wider scope and Best Value’* of this report.

Best Value

We have no risks in arrangements to report in relation to the arrangements that the Committee has in place to secure economy, efficiency and effectiveness in its use of resources. Further details have been provided in *section ‘Wider scope and Best Value’* of this report.

Management Commentary and Annual Governance Statement opinion

We have no matters to report in respect of the Management Commentary or the Annual Governance Statement preparation as it is consistent with the financial statements and has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003 and Delivering Good Governance in Local Government Framework 2016.

Matters on which we report by exception

We are required by the Accounts Commission for Scotland 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 and the audited part of the Remuneration Report are not in

Executive summary (continued)

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.

Other information

We are required to report on whether the other information (comprising of the Management Commentary, Annual Governance Statement and 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 reporting 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 Committee and to consider any objection made to the accounts. We received no objections to the accounts.

Qualitative aspects of the Committee's accounting practices

We have reviewed the Committee's accounting policies and disclosures and conclude that they comply with the Code of Practice on Local Authority Accounting in the United Kingdom 2024-25, appropriately tailored to the Committee's circumstances.

Draft accounts were received from the Committee on 5th February and were of a reasonable quality, see section 5 for details of adjustments made to the accounts. The supporting working papers were of good quality and could easily be reconciled to the accounts.

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 18th May 2026 and made available for public inspection.
  - The unaudited Accounts being formally considered by the Mugdock Park Joint Management Committee on 31st March 2026.

Executive summary (continued)

Significant difficulties during the audit

We have not encountered any significant difficulties, and we have had the full co-operation of management.

Other matters of significance

We encountered no significant difficulties during our audit and had no significant disagreements with management. There was effective co-operation and communication between Forvis Mazars, management, and the Joint Management Committee during our audit. All requested information and explanations were provided to us.

Other matters we are required by ISA (UK) 260 *Communication with Those Charged with Governance* to communicate to you have been set out in Appendix B.

02

Audit approach and risk summary

Audit approach and risk summary

Changes to our audit approach

There have been no changes to the audit approach we communicated in our Annual Audit Plan, issued on 31st March 2026.

Materiality

Our provisional materiality at the planning stage of our audit was set at £14,637 using a benchmark of 2% of gross operating expenditure as per the Annual Audit Plan (provisional performance materiality: £10,245; and provisional clearly trivial threshold: £439).

Our significant judgements in determining materiality remain unchanged from those reported in the Annual Audit Plan, however, based on the final financial statement figures and due to the adjusted misstatements identified during our audit (see section 5), the final overall materiality we applied was £14,927 (final performance materiality: £10,448; final clearly trivial threshold: £447).

This is subject to satisfactory resolution of expenditure testing as outlined in Section 2.

Internal audit

We did not place reliance on the work of internal audit directly. We have, however, made enquiries of internal audit to determine findings of their work to inform our assessment of the control environment.

Service organisations

International Auditing Standards (UK) (ISAs) define service organisations as third-party organisations that provide services to the Committee that are part of its information systems relevant to financial reporting. We are required to obtain an understanding of the services provided by service organisations as well as evaluating the design and implementation of controls over those services. The table below summarises the service organisations used by the Committee and our planned audit approach. There has been no change to our planned approach.

Service	Service Organisation	Audit Approach
General Ledger	East Dunbartonshire Council	We will perform a review of the design and implementation of IT general controls in place over the financial reporting and accounting system, Oracle Fusion.

03

Significant findings

Significant findings

The significant findings from our audit include our conclusions regarding the significant risks we identified and other key areas of judgement, which are set out in this section.

Significant risks

Management override of controls	**Description of the risk** 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 In line with our methodology, we plan to address the management override of controls risk through performing audit work over: • accounting estimates: by evaluating the methods and assumptions used by management to develop the estimate; • journal entries: testing journals that meet our fraud risk criteria and other adjustments made in preparing the financial statements; and • significant transactions: considering and testing 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)

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 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 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 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 no such reports or recommendations have been made.

04

Control deficiencies

Significant control deficiencies

As part of our audit, we obtained an understanding of the 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 Committee's internal controls, we are required to communicate to the Joint Management 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 control that is necessary 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 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 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.

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 Joint Management 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 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.

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

Significant control deficiencies (continued)

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. All recommendations were made in previous years.

Stock Trading Account – Design – Raised in 2023/24 - Open

Description of deficiency

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

2023/24 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.

2024/25 Update: As the 2023/24 audit was delayed and completed in April 2026, this has not been implemented for 2024/25. This has been implemented for the 2025/26 financial year.

Responsible Officer: Team Leader Mugdock Country Park

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

Significant control deficiencies (continued)

Related Party Transactions – Design – Raised in 2022/23 - Open

Description of deficiency

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

2023/24 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.

2024/25 Update: As the 2023/24 audit was delayed and completed in April 2026, this has not been implemented for 2024/25. This has been implemented for the 2025/26 financial year.

Responsible Officer: Chief Solicitor and Monitoring Officer

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

Significant control deficiencies (continued)

Payroll reports/reconciliation to General Ledger – Design – Raised in 2022/23 - Open

Description of deficiency

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.

Management response

2023/24 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.

2024/25 Update: No change to above response.

Responsible Officer: HCM Implementation Team

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

05

Summary of misstatements

Summary of misstatements

Unadjusted misstatements

Our overall materiality, performance materiality, and clearly trivial (reporting) threshold were reported in our Annual Audit Plan, issued on 31st March 2026. Any subsequent changes to those figures are set out in the *'Audit Approach and Risk Summary'* section of this report.

We identified no misstatements above our reporting threshold, or that we deem to be material by nature, as at the date of this report which were not adjusted.

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 Management Committee should be made aware of.

Details of adjustment	Nature	CIES	CIES	Balance Sheet	Balance Sheet
		Dr (£)	Cr (£)	Dr (£)	Cr (£)
Dr: Utilities Expenditure Cr: Payables Utilities expenditure was under accrued in 2024/25.	Factual	9,348			(9,348)
Aggregate effect of adjusted misstatements c/f		**9,348**	**0**	**0**	**(9,348)**

Summary of misstatements

Adjusted misstatements (continued)

Details of adjustment	Nature	CIES	CIES	Balance Sheet	Balance Sheet
		Dr (£)	Cr (£)	Dr (£)	Cr (£)
Aggregate effect of adjusted misstatements b/f		**9,348**	**0**	**0**	**(9,348)**
Dr: Prepayments (Receivables) Cr: Trading and Events Expenditure This expenditure was in relation to 2025/26 and therefore should have been recognised as a prepayment rather than expenditure.	Factual		(400)	400	
Cr: Amounts to be met from constituent authorities (East Dunbartonshire Council) Dr: Temporary Advance to EDC This is to reflect the above adjustments within the amounts to be met by East Dunbartonshire Council.	Factual		(8,948)	8,948	
Aggregate effect of adjusted misstatements c/f		**9,348**	**(9,348)**	**9,348**	**(9,348)**

Summary of misstatements

Adjusted misstatements (continued)

Details of adjustment	Nature	CIES	CIES	Balance Sheet	Balance Sheet
		Dr (£)	Cr (£)	Dr (£)	Cr (£)
Aggregate effect of adjusted misstatements b/f		**9,348**	**(9,348)**	**9,348**	**(9,348)**
Dr: Operating Expenditure Cr: Amounts to be met from constituent authorities (East Dunbartonshire Council) Understatement of operating expenditure as a result of incorrect apportionment between East Dunbartonshire Council and Mugdock Country Park Joint Management Committee.	Factual	5,571	(5,571)		
Aggregate effect of adjusted misstatements		**14,919**	**(14,919)**	**9,348**	**(9,348)**

forv/s mazars

Summary of misstatements (continued)

Disclosure misstatements

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

- Management Commentary – There were several minor presentation adjustments made throughout the management commentary including the update of dates, punctuation, references and casting.
- Balance Sheet – Payables was updated to separate the Deferred Income amount.
- CIES – Updated ‘Employee Expenditure’ to Agency Staff Costs to better reflect the nature of the expenditure.
- Note 1, Accounting Policies (Note 1b, Employee Benefits) – Updated to provide clarity on the treatment of short-term accumulated compensatory absence expenditure.
- Note 1, Accounting Policies – Updated to include the Committee’s treatment of VAT.
- Note 7, Related Parties – Updated to include details of the Committee’s related parties.

06

Fraud considerations

Fraud considerations

We have a responsibility to plan and perform our audit to obtain reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error.

Your responsibilities

Management has primary responsibility for the prevention and detection of fraud. It is important that management, with your oversight, place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment. This involves a commitment to creating a culture of honesty and ethical behaviour which is reinforced by your active oversight.

Our responsibilities

We have a responsibility for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether due to fraud or error. The distinguishing factor between fraud and error is whether the underlying action that results in a misstatement is intentional or unintentional. Two types of intentional misstatements are relevant to us – misstatements resulting from fraudulent financial reporting, and misstatements resulting from the misappropriation of assets.

ISA presumed fraud risks

As set out in the *'Audit approach and risk summary'* section, the risks of fraud in management override of controls was identified as a significant risk.

Other fraud risks

As set out in the *'Audit approach and risk summary'* section, no other risks of fraud that were identified.

Our overall approach to fraud

- Inquired with management, the Joint Management Committee and internal audit]
- Assignment and supervision of appropriate audit personnel
- Evaluated the selection and application of accounting policies
- Obtained written representation from management
- Incorporated elements of unpredictability into our audit procedures
- Maintained professional scepticism

Our overall conclusion

We did not identify any actual or suspected fraud involving management, employees with significant roles in internal control or others, where the fraud resulted in a material misstatement in the financial statements.

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 2024/25 audit and allow us to use a risk-based approach to report on our consideration of the Committee's performance of best value and community planning duties and make recommendations for improvement and, where appropriate, conclude on the 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	Possible significant risks?	Significant risks identified?	Other recommendations made?
Financial sustainability	29	No	No	No
Annual Governance Statement	31	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

Significant risks

We have not identified any significant risks in arrangements as part of our continuous risk assessment procedures.

Our overall assessment

Area assessed	Our findings	Our judgements	Significant risks identified
Financial planning	Most of the Joint Committee's income is received from the constituent local authorities, East Dunbartonshire Council and Striling Council. This is managed through a Minute of Agreement, which covered 2019-2024, and confirms that funding will be provided on the same basis year on year. The constituent local authorities have agreed a Minute of Variation to cover 2024-2029 which confirms funding arrangements are unchanged. This outlines that Stirling Council will contribute £50k and East Dunbartonshire Council will contribute the remaining amount and as a result the Committee has no funding gaps in 2024/25. The Committee reported £746k expenditure in 2024/25, this is £183k overbudget mainly due to increased staff costs through higher than anticipated pay rises and the cost of three additional park rangers, a park warden and two park warden assistants as well as an increase in utilities expenditure. This overspend was offset by an increase in non-contribution income comprising largely of funding from Scottish Water for the six additional employees as well as better than expected outturn from trading and events. Overall, the net revenue expenditure was approximately £10k lower than budget. Income potential for the Committee closely correlates to the number of visitors to the park and this has been identified as a potential demand pressure and built into the "Mugdock Strategy (2022-2027)" – the Committee's long-term strategy. In this strategy, the Committee also consider their projects for income potential and risks of implementation which is built into their yearly budgets. The budget is communicated through revenue monitoring reports presented at the Joint Management Committee meetings with progress discussion at each meeting.	From review of Committee papers and discussion with East Dunbartonshire Council, we are satisfied that ongoing funding from constituent local authorities is regularly monitored by members and officers to ensure budgeted expenditure is sustainable.	None identified

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

Financial sustainability

Our overall assessment

Area assessed	Our findings	Our judgements	Significant risks identified
Annual Governance Statement	We confirmed that the Annual Governance Statement: • 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.	We are satisfied that the Annual Governance Statement meets the relevant reporting requirements and supports the overall presentation of the financial statements.	None identified

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 Committee demonstrates and reports that it has Best Value arrangements in place, to secure continuous improvement.

Overall summary by reporting criteria

We have the following conclusions:

Reporting criteria	Commentary page reference	Possible significant risks?	Significant risks identified?	Other recommendations made?	Overall conclusion
Best Value	34	No	No	No	Satisfactory

Best Value (continued)

Our overall assessment

Area assessed	Our findings	Our judgements	Significant risks identified
Best Value	The 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 through 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 activities. The Joint Committee continues to work with external partners including Scottish Water to secure funding that supports investment and offsets 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 strategy covering the period 2022-27 was approved by the Joint Management Committee at its December 2022 meeting. The strategy includes the committee's projects which will best deliver the aims of the masterplan. These will take place over five years and will be dependent on external funding from East Dunbartonshire Council and Stirling Councils. The committee monitors progress against this strategy through a general progress report presented at each committee meeting providing updates on visitor statistics, event uptake and retail income as well as progress against each project.	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.	None Identified

A

Appendices

A: Draft management representation letter

B: Draft audit report

C: Confirmation of our independence

D: Other communications

E: Wider scope ratings

Appendix A: Confirmation of our independence

Independence

We communicate any matters which we believe may have a bearing on the 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.

Fees for work as the 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 Management Committee in March 2026. Having substantially completed our work for the 2024/25 financial year, our fees are as follows:

Area of work	2024/25 fees	2023/24 fees
Auditor remuneration	£17,070	£16,380
Pooled costs	£430	£600
Sectoral cap adjustment	(£13,600)	(£13,150)
Total fees	**£3,900**	**£3,830**

Fees for other work

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

Appendix B: Other communications

Other communication	Response
Compliance with Laws and Regulations	We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations. 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.
External confirmations	We did not experience any issues with respect to obtaining external confirmations.
Related parties	We did not identify any significant matters relating to the audit of related parties. We will obtain written representations from management confirming that: a. they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; and b. they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.
Going Concern	We have not identified any evidence to cause us to disagree with Treasurer that the 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.

Appendix B: Other communications (continued)

Other communication	Response
Subsequent events	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. 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.
Matters related to fraud	Our audit was designed to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. Please refer to the section titled '*Fraud considerations*' for our fraud considerations and conclusion. We will obtain written representations from management and, where appropriate, Joint Committee, confirming that 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: 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 B: Other communications (continued)

Other communication	Response
System of Quality Management	To address the requirements of ISQM (UK) 1, our firm's System of Quality Management team completes, as part of an ongoing and iterative process, a number of key steps to assess and conclude on our firm's System of Quality Management, including: • Ensuring there is an appropriate assignment of responsibilities under ISQM (UK) 1 and across Leadership • Establishing and reviewing quality objectives each year, ensuring ISQM (UK) 1 objectives align with our firm's strategies and priorities • Identifying, reviewing, and updating quality risks each quarter, taking into consideration a number of input sources (such as FRC / ICAEW review findings, internal monitoring findings, findings from our firm's root cause analysis and remediation functions, etc.) • Identifying, designing, and implementing responses as part of the process to strengthen our firm's internal control environment and overall quality • Evaluating responses and remediating control gaps or deficiencies We perform an evaluation of our system of quality management on an annual basis. Our latest evaluation was performed as of 31 August 2025. Details of that assessment and our conclusion are set out in our 2024/2025 Transparency Report, which is available on our website here.
National Fraud Initiative	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. Mugdock Country Park Joint Management Committee does not directly participate in the NFI exercise.

Appendix C: Wider Scope and Best Value ratings

We need to gather sufficient evidence to support our commentary on the 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 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

Tom Reid
Director
Tel: +44 781 635 4994
Tom.Reid@mazars.co.uk