

**AGENDA**

**Mugdock Park Joint Management Committee**

**Tuesday, 5 September 2023 at 10.00 am**

Microsoft Teams

Item	Page No's
1a	Sederunt and Apologies
1b	Declarations of Interest Members are requested to intimate any declarations of interest in respect of any business to be considered.
1c	Determination of Exempt Business Members are requested to determine that the exempt business be considered with the press and public excluded.
1d	Convener's Remarks
1e	Any other business which the Convener decides is urgent
2	Introduction of Dr Andrew Conway, President of the Astronomical Society of Glasgow, Presentation of the Society's new Observatory at Mugdock followed by questions
<b>MINUTES FOR APPROVAL</b>	
3	Minute of meeting of the Mugdock Park Joint Management Committee of 20 06 23 (Copy herewith) <span style="float: right;"><b>3 - 6</b></span>
4	Matters Arising
<b>REPORTS</b>	
5	Mugdock Revenue Monitoring As At Period 3 Of The 2023/24 Financial Year <span style="float: right;"><b>7 - 12</b></span>
6	Mugdock General Update Report June - Aug 2023 <span style="float: right;"><b>13 - 22</b></span>
7	Response to Mazars Questionnaire Supporting Audit and Financial Statements <span style="float: right;"><b>23 - 36</b></span>
AOCB Dates of next meetings: Tuesday 12 December 23, 10:00 Tuesday 12 March 24, 10:00 Tuesday 18 June 24, 10:00	

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# Agenda Item 3

Minute of meeting of the Mugdock Park Joint Management Committee held via Cisco Webex on **Tuesday, 20 June 2023**

Representing  
East Dunbartonshire  
Council: Councillors **GIBBONS, McDIARMID and A POLSON**

Representing  
Stirling Council: Councillor **HENKE**

In Attendance: **M. Coulshed** Team Leader Mugdock Country Park  
**A. Dolan** Modern Apprentice, Business Administration  
**P. Grieve** Development Officer Mugdock  
**F. Lambert** Committee Services Officer  
**G. Morrison** Principal Accountant  
**J. Robertson** Chief Finance Officer

Also in  
Attendance: **W. Blakey** Mugdock Trust  
**I. McAllister** Milngavie Community Council  
**D. Mills** Stirling Council  
**T. Reid** Mazars, External Audit

Councillor Gibbons (Chair) presiding

## 1. APOLOGIES FOR ABSENCE

Apologies for absence were intimated on behalf of Councillor Gallagher, East Dunbartonshire Council, Ann Davie, Depute Chief Executive, EDC, Thomas McMenamin, Executive Officer Roads & Environment and Gillian Telfer, Greenspace & Streetscene Manager, Julia Hutchison, Strathblane Community Council

## 2. MINUTES OF MEETINGS OF MUGDOCK PARK JOINT MANAGEMENT COMMITTEE OF 21 MARCH 2023

There was submitted and approved Minute of Meeting of the Mugdock Park Joint Management Committee of 21 March 2023, copies of which had previously been circulated.

## 3. MATTERS ARISING

With regard Scottish Water completing resurfacing works at the Car Park, the Team Leader, Mugdock Park advised that she had contacted Scottish Water, but to date had not received a response. With the agreement of the Joint Management Committee she undertook to compose a letter on its behalf, which she would forward to the Chair for signature.

**MUGDOCK PARK JOINT MANAGEMENT COMMITTEE,  
20 JUNE 2023**

**4. AUDIT STRATEGY MEMORANDUM – MUGDOCK COUNTRY PARK – YEAR  
ENDING 31 MARCH 2023 – MAZARS REPORT**

There was submitted Report CFO/024/23/GM by the Chief Finance Officer, copies of which had previously been circulated, providing the Joint Committee with the Audit Strategy Memorandum for Mugdock prepared by Mazars.

The Joint Committee noted that Mazars had provided its 'Audit Strategy Memorandum' for the Park for the year ending 31 March 2023. The purpose of the Memorandum was to summarise its audit approach, highlighting significant risks and areas of key judgements, full details were contained within the Report and attached Appendix.

Following consideration, during the course of which T. Reid, Mazars was heard in further explanation of the Report, the Joint Committee agreed to note the contents of the Mazar's Audit Strategy Memorandum for the year ending 31 March 2023.

**5. 2022/23 UNAUDITED ANNUAL ACCOUNTS – MUGDOCK COUNTRY PARK 2022/23**

There was submitted Report CFO/023/23/GM by the Chief Finance Officer copies of which had previously been circulated, providing the Joint Management Committee with the unaudited Annual Accounts for 2022/23. Full details were contained with the Report and attached Appendix.

Members noted that a copy of the unaudited Annual Accounts would be sent to Audit Scotland following today's Committee meeting.

Following consideration, the Joint Management Committee approved the unaudited Annual Accounts for 2022/23.

**6. GENERAL PROGRESS REPORT MARCH 2023 – MAY 2023**

There was submitted Report PNCA/066/23/MC by the Depute Chief Executive, copies of which had previously been circulated, providing the Joint Management Committee (JMC) with an update for the three month period covering March 2023 to May 2023 in relation to the operational matters, events, income generation and projects.

The Report also provided an overview of the three months of events, education/ community group activities and land management tasks carried out over the report period and reviewed income generation and cost reduction actions. Full details were contained within the Report.

The Team Leader Mugdock Country Park was heard in further explanation of the Report and in particular highlighted Visitor Statistics; Events; Marketing; Education/Community Groups; Mugdock Strategy 2022-2027; Project Review 2022-23; Projects in 2023-24; Land Management; Allander Rotary Club; Astronomical Society of Glasgow (ASG); Mugdock Trust; and, Operation Matters – Scottish Water and Burncrook Pipeline.

Following further consideration, the Joint Committee agreed as follows:-

- a) to note the contents of the Report;

**MUGDOCK PARK JOINT MANAGEMENT COMMITTEE,  
20 JUNE 2023**

- b) to note the progress made in delivering events, education and land management tasks and agreed income generation/cost reduction actions; and,
- c) to approve the Capital Project proposals for 2023-2024.

**SEDERUNT**

During the course of discussion of the above item of business, I McAllister, Mugdock Trust joined the meeting and D. Mills, Stirling Council left the meeting.

**6. AOCB**

Nothing was raised under AOCB

**7. DATE OF NEXT MEETING**

To be advised

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**MUGDOCK**  
COUNTRY PARK

AGENDA ITEM NO

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**EAST DUNBARTONSHIRE COUNCIL: 5 SEPTEMBER 2023**

**REPORT REFERENCE: MCMP-001-23-GM**

**CONTACT OFFICER: GAIL MORRISON, PRINCIPAL ACCOUNTANT  
(0141 574 5512)**

**SUBJECT TITLE: MUGDOCK REVENUE MONITORING AS AT  
PERIOD 3 OF THE 2023/24 FINANCIAL YEAR**

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**1.0 PURPOSE**

**1.1** The purpose of this Report is to provide Mugdock Management Committee with the consolidated revenue monitoring position as at the end of accounting Period 3. This represents expenditure from the 1 April 2022 to the 2 July 2023.

**2.0 RECOMMENDATIONS**

It is recommended that Mugdock Management Committee;

**2.1** notes the current position;

**2.2** agrees to receive future monitoring Reports as the year progresses.

**JAMIE ROBERTSON  
CHIEF FINANCE OFFICER**

### **3.0 BACKGROUND/MAIN ISSUES**

- 3.1 Mugdock Country Park has a Revenue Budget for 2022/23 of £0.373m, of which Stirling Council funds £0.050m with the remaining £0.323m being funded by East Dunbartonshire Council. There has been additional budget received in year to offset pay increases.
- 3.2 At Period 3 outturns have been reviewed for known impacts on financials. No overall variation has been projected at this time, this can all be seen within the Appendix.

### **4.0 IMPLICATIONS**

The implications for the Council are as undernoted.

- 4.1 Frontline Service to Customers – Improved service delivery through continued effective scrutiny and management of financial performance.
- 4.2 Workforce (including any significant resource implications) – This Report may support future Business Improvement Planning and Organisational Transformation in areas where budgets are not being contained within existing or future planned budgets.
- 4.3 Legal Implications – None
- 4.4 Financial Implications – This Report discharges the requirement within the Council's Financial Regulations.
- 4.5 Procurement – None
- 4.6 ICT – None
- 4.7 Corporate Assets – None
- 4.8 Equalities Implications – None
- 4.9 Sustainability - None
- 4.10 Other - None

### **5.0 MANAGEMENT OF RISK**

The risks and control measures relating to this Report are as follows:-

- 5.1 Ensuring effective scrutiny of service financial performance and driving improvement in service delivery, which in turn ensures early identification and management of financial risks.
- 5.2 Ensuring Council is continuing to meet its statutory obligations in regards to financial performance reporting and Best Value.

### **6.0 IMPACT**

- 6.1 **ECONOMIC GROWTH & RECOVERY** – As above



- 6.2 EMPLOYMENT & SKILLS – As above**
- 6.3 CHILDREN & YOUNG PEOPLE – As above**
- 6.4 SAFER & STRONGER COMMUNITIES – As above**
- 6.5 ADULT HEALTH & WELLBEING – As above**
- 6.6 OLDER ADULTS, VULNERABLE PEOPLE & CARERS – As above**
- 6.7 CLIMATE CHANGE – As above**
- 6.8 CORPORATE PARENTING – None Noted**
- 6.9 STATUTORY DUTY – As above**
- 7.0 POLICY CHECKLIST**
- 7.1** This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.
- 8.0 APPENDICES**
- 8.1** Appendix 1: Summary Financial Position

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**MUGDOCK COUNTRY PARK  
REVENUE MONITORING 2023/24**

SUMMARY FINANCIAL POSITION as at Period 3: 2 July 2023	2022/23 Actuals	2023/24 Budget	Budget Period 3	Actual Period 3	Projected Annual Expenditure	Variation Period 3	Projected Annual Variation
	£	£	£	£	£	£	£
<b>EXPENDITURE</b>							
<b>1 Employees</b>	489,136	417,300	99,652	119,369	444,825	19,717	27,525
It is unlikely that staff turnover savings will be achieved in 2023/24. In addition the park has entered into a partnership agreement with Scottish Water to fund an additional 2 Temporary Rangers this is offset by the additional funding below, this agreement has now been extended to October 23.							
<b>2 Property Costs</b>	40,866	101,248	24,790	5,501	101,248	(19,289)	0
At present the current underspend is due to a backlog of invoices for utilities this should come in on line as the year progresses and will be closely monitored.							
<b>3 Supplies and Services</b>	60,194	42,900	9,227	11,676	42,900	2,449	0
There are various variations within supplies & services at period 3. Overall, however there is no variations expected.							
<b>Admin and Other Costs</b>	13,635	16,957	2,300	1,750	16,957	(550)	0
No variation expected at this time.							
<b>Total Expenditure</b>	<b>603,831</b>	<b>578,405</b>	<b>135,969</b>	<b>138,296</b>	<b>605,930</b>	<b>2,327</b>	<b>27,525</b>
<b>INCOME</b>							
<b>1 Rent and Recharges</b>	(65,868)	(69,000)	(47,500)	(41,500)	(63,000)	6,000	6,000
Rental income will be reduced in year as one trader relocated in 2022/23.							
<b>2 Trading and Events</b>	(98,783)	(59,305)	(9,321)	0	(59,305)	9,321	0
Income here is expected to come in at budgeted level. The Visitor Shop/ Gift Centre has had increased sales since moving into the Courtyard in 2022/23 and this is hoped to continue into 2023/24.							
<b>3 Work for Other Departments</b>	(23,920)	(21,054)	0	(3,012)	(21,054)	(3,012)	0
The income for the ranger service is expected to be on target in 2022.23 there will be a small over recovery due to pay increases being recharged.							
<b>4 Grants &amp; donations</b>	(42,485)	0	0	(33,525)	(33,525)	(33,525)	(33,525)
Better places grant awarded for seasonal rangers/ Partnership with SW for temporary rangers - offsets the additional staffing costs above.							
<b>Total Income</b>	<b>(231,056)</b>	<b>(149,359)</b>	<b>(56,821)</b>	<b>(78,037)</b>	<b>(176,884)</b>	<b>(21,216)</b>	<b>(27,525)</b>
<b>Net Expenditure to be met from Constituent Authorities</b>	<b>372,775</b>	<b>429,046</b>	<b>79,148</b>	<b>60,259</b>	<b>429,046</b>	<b>(18,889)</b>	<b>0</b>
<b>Stirling Council Share - Budgeted at £50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>East Dunbartonshire Council Share</b>	<b>322,775</b>	<b>379,046</b>	<b>79,148</b>	<b>60,259</b>	<b>379,046</b>	<b>(18,889)</b>	<b>0</b>

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**East Dunbartonshire Council**

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**MUGDOCK PARK JOINT  
MANAGEMENT COMMITTEE**

**TUESDAY, 5 SEPTEMBER 2023**

**REFERENCE:**

**LEAD OFFICER:**

**CONTACT OFFICER:**

**MARY COULSHED, TEAM LEADER -  
MUGDOCK PARK,**

**SUBJECT TITLE:**

**MUGDOCK GENERAL UPDATE REPORT  
JUNE - AUG 2023**

## **1.0 PURPOSE**

- 1.1** The purpose of this Report is to provide the Mugdock Joint Management Committee (JMC) with an update for the 3 month period covering June 2023 to August 2023.
- 1.2** The Report gives an overview of the events, education programmes, community engagement and land management tasks carried out over the 3 month period.
- 1.3** An update is provided on capital projects for 2023-24 and work with partner organisations.

## **2.0 RECOMMENDATIONS**

It is recommended that the Mugdock Park Joint Management Committee:

- 2.1** Notes the contents of the Report;
- 2.2** Notes progress made in delivering events, education and land management tasks as well as work with partner organisations; and
- 2.3** Agrees the capital project developments for 2023-2024

**ANN DAVIE  
DEPUTE CHIEF EXECUTIVE**

## **3.0 BACKGROUND/MAIN ISSUES**

- 3.1 Visitor Statistics** - Visitor numbers are monitored on a monthly basis and form one of the key indicators for Mugdock Country Park.
- 3.2** Table 1 details the footfall since Jan 2018. Visitor numbers continue to remain high. The running total to July this year is 493,946 and the same period last year was 491,359.

Month	2018	2019	2020	2021	2022	2023
January	41,446	42,143	42,510		60,783	66,621
February	46,568	47,123	46,993		54,013	63,168
March	44,369	46,346			79,272	66,879
April	63,529	64,639			74,791	76,325
May	65,040	63,032			72,803	75,750
June	64,138	65,603			74,130	71,036
July	63,104	63,647			75,567	74,167
August	62,384	62,002			73,545	
September	59,244	58,284		67,162	63,035	
October	48,802	48,232		68,539	61,375	
November	41,714	42,877		65,532	58,899	
December	36,405	35,694		69,268	80,388	
<b>Total</b>	<b>638,761</b>	<b>641,641</b>	-	-	<b>828,601</b>	

Table 1

- 3.3 Events** – The Park’s events programme from June to mid-August 2023 is detailed in table 2. There were **214** tickets sold with a total income of **£1,190**. A wide range of Ranger events took place over the summer holidays for both children and adults.

Events: June to August 2023 Event Name	Event Date	Quantity	Net Sales
Guided Walk: Pillars, Plugs and Crags, Strathblane	01/07/2023	4	£48.00
Forest School - Survival	02/07/2023	3	£24.00
Mugdock Sensational Safari: Evening Adventure	05/07/2023	4	£32.00
Bats in the Rafters - No Children Required!	07/07/2023	20	£100.00
Wildlife Weans Mugdock: What's in the Pond? (1-5 years)	07/07/2023	6	£30.00
Wildlife Weans Mugdock: What's in the Pond? (6-7 years)	07/07/2023	3	£15.00
Wildlife Weans Mugdock: Animal Antics (1-5 years)	14/07/2023	9	£45.00
Mugdock Sensational Safari: Evening Adventure	19/07/2023	9	£72.00
Keys to the Castle - 19th, 20th, 26th & 27th	20/07/2023	9	£45.00
Wildlife Weans Mugdock: Den Building (1-5 years)	21/07/2023	20	£100.00
Wildlife Weans Mugdock: Den Building (6-7 years)	21/07/2023	6	£30.00
Mugdock Sensational Safari: Mugdock Wood Adventure!	25/07/2023	10	£103.00
Keys to the Castle - 19th, 20th, 26th & 27th	27/07/2023	2	£10.00
Wildlife Weans Mugdock: Grassland Beasties (1-5 years)	28/07/2023	13	£65.00
Wildlife Weans Mugdock: Grassland Beasties (6-7 years)	28/07/2023	5	£25.00
Big Butterfly Count - No Children Required	29/07/2023	10	donations

Tattie Raft Race - Lennoxton	02/08/2023	6	£18.00
Mugdock Sensational Safari: Evening Adventure	02/08/2023	10	£80.00
Wildlife Weans Mugdock: Natural Art (1-5 year olds)	04/08/2023	8	£40.00
Wildlife Weans Mugdock: Natural Art (6-7 year olds)	04/08/2023	2	£10.00
Sensory Sunday – Forest School for Wee Folk (3-4 year olds)	06/08/2023	8	£40.00
Sensory Sunday – Forest School for Wee Folk (5-7 year olds)	06/08/2023	3	£15.00
Go Batty in Kirkintilloch	10/08/2023	14	£70.00
Go Batty in Bearsden	12/08/2023	20	£100.00
Forest School - Whittling	13/08/2023	3	£24.00
Forest School for Adults - Hapa Zome	15/08/2023	7	£49.00
		<b>214</b>	<b>£1,190.00</b>

Table 2

- 3.4 Future Events and Marketing –** Halloween at Mugdock: Beautiful Events, the company which ran last year’s light show, is planning a children’s Pumpkin Patch and Guising event over the October week school holidays. They are also planning Fright Night sessions for 16+ over 4/5 days at the Halloween weekend. Tickets will be on sale via the company’s website and Mugdock will help to promote.
- 3.5** The current What’s On programme guide runs from July to December 2023 and offers Ranger led session for the October week and a cinema programme for the Halloween period. Fizzgig will be performing their Pantomime again during December and this year’s show is Jack and the Beanstalk, with tickets going on sale via Eventbrite shortly.
- 3.6** The programme for the rest of 2023 will continue to be advertised on Mugdock’s Facebook and website detailing all events. Schools in East Dunbartonshire and some in Stirling receive regular details of events and are asked to circulate the Park’s full programme via their group call.
- 3.7 Education/Community Groups –** Sessions with school and community groups are detailed below. The total revenue generated from community and educational activities was **£1,637** with **263** session places taken up between June and August 2023. There were no school groups during the school summer break and this is reflected in the numbers.

Name of Community Group	Participants	Total Charge
Milngavie Week pond dip	15	N/A
Hillhead Out of School Care	Unknown	£75
Deaf Blind Scotland guided walk	5	£35
Lennoxton Summer Session	Unknown	£75
Name of School	Participants	Total Charge
<b>June 2023</b>		
Holy Trinity Primary School – Forest School activities	P4/5: Group of 7 and group of 6 pupils x 3 sessions	£234
Mosshead Primary School – Forest School activities	P1: 13 pupils x 2 session P1: 12 pupils x 3 sessions	£372
St Columba’s Junior School – Environmental studies. Pond and Terrestrial minibeasts	P2: 32 pupils x 1 session	£192
Glasgow Academy – Terrestrial minibeasts	Various age groups x 1 session	£498
<b>July 2023</b>		

No schools		
<b>August 2023</b>		
Lennoxtown Primary School – Forest School activities	P6/7 Group of 6 and group of 7 x 2 sessions	£156
		<b>£1,637</b>

able 3

**3.8 Mugdock Strategy 2022-2027** – The new Mugdock Strategy 2022-2027 (PNCA/110/22/MC) was approved in December 2022 and details actions and projects which will ensure the Park achieves agreed outputs.

**3.9** The aim of the Strategy is to:

- Recognise and celebrate the heritage of Mugdock;
- Protect its natural environment;
- Build capacity to best utilise our outstanding natural assets;
- Improve access and facilities for all;
- Create new opportunities for our local community and visitors to enjoy and connect with Mugdock Country Park;
- Create a sustainable and welcoming place for all.

**3.10 Projects in 2023/24** - Projects within the Strategy for 2023-2024 are detailed below. The costs for most of these projects are estimates and some will be dependent on external funding.

<b>Capital Projects 2023-24</b>	<b>Cost Estimate</b>	<b>Comment</b>
Signage: Entrance, road and directional Signage	30k	Audits have been carried out on existing signage and a brief is being prepared for missing signage or signs which could be improved.
Zoo related sculptures and surfacing inlays - Craigend Castle	20k	Research has been carried out for potential sculpture/stone inlays at Craigend Castle Zoo. External funding is being investigated.
Mugdock Castle;  WWII Gunsites	20k	Mugdock Trust has secured a landscape architect to develop a Castle maze. Stonework is being carried out on SW tower and North tower. Plans will be developed for WWII Gunsites
Establish Path/Boardwalk Hierarchy	20k	An audit of boardwalks and paths has been updated and prioritised. Potential for external funding.
Woodland Management Plan	10k	A Plan to positively manage the woodland within Mugdock Country Park will be progressed.
Wildflower Meadow creation - Craigend Castle	2k	This will tie in with the Living Wall at Craigend Castle - external funding
Improve connections from Milngavie	3k	An audit has been carried out of signage from Milngavie with EDC's Tourism officer. Improvements have been noted.
Additional BBQ site and Picnic Shelter	15k	On the Mugdock Barn site the BBQ and Picnic Shelter will be developed to design stage.
Craigend Quarry survey and Options Plan	10k	A Plan with options for Craigend Quarry will be progressed.



Waste Water Treatment Tank	150k	Project management through EDC Assets Management team. Project is currently sitting with procurement, EDC
Walled Garden Planting plan and implementation	150k	Design plan complete. Some funding has been secured for implementation with most yet to be secured.
Car parks upgrade	60k	Car park design plan required for East car park and Khyber car park. Scottish Water will resurface Drumclog car park
Yard Improvements	3k	Work to Agricultural Shed is completed – guttering and damp proofing. New shelving has been ordered.
ICT Improvements	2k	Hardware following fibre optic installation still to be connected
<b>Total</b>	<b>495k</b>	

**3.11** Under the current Minute of Agreement capital contributions of £75k per year come from both East Dunbartonshire and Stirling Councils. This agreement is from 2019-2024 and requires to be renewed by March 2024. To deliver the projects above external funding will also require to be sourced.

**3.12** The Park’s business planning involves increasing income and reducing expenditure. This will be reported to the Committee at regular intervals and is regularly reviewed.

**3.13 Land management** – work is carried out by Countryside Rangers, Wardens and Volunteer groups to improve the land management within the Park. Some specific tasks are carried out following discussions with NatureScot and relate to the quality of the SSSI areas (Site of Special Scientific Interest).

**3.14** NatureScot’s involvement relates to deer management and bracken control. There were 37 deer culled between November 22 and March 23 which improves the biodiversity of areas such as Mugdock Wood which is vulnerable to being grazed. Bracken control is also in place to support biodiversity. This is carried out by a contractor and takes place over a 5 year period at Drumclog Moor, starting in 2022.

**3.15** For other tasks around the Park volunteer groups meet on a Saturday, Tuesday and Thursday with Wednesday often used for corporate groups. These tasks, listed below, took place over 21 days accumulating 149 volunteer days.

Date	Location	Task
06/06/2023	Moot Hill/Khyber Field	Cut rhododendron and herbicide in swamp area
08/06/2023	Visitor Centre car park	Clear weeds, maintain tree guards
10/06/2023	Mugdock Wood	Bracken control, tree guard repair and weeding
13/06/2023	Craigend Quarry	Block access gaps at quarry fence
		Weed and replace guards at quarry fence
		Remove old post and wire fence at quarry
		Cut rhododendron and herbicide at quarry fence
14/06/2023	Mugdock Wood	Bracken control, tree guard repair and weeding
	Moot Hill/Khyber Field	Cut rhododendron and herbicide in swamp area
15/06/2023	Craigend Quarry	Block access gaps at quarry fence
20/06/2023	Mugdock Castle Orchard	Prune dead, diseased, damaged branches
22/06/2023	Craigend Quarry	Backfill holes under new quarry fence
27/06/2023	Drumclog Moor	Heathland management - Pull and dig out self seeded birch from the heather areas.

29/06/2023	Mugdock Orchard	Remove felled pear trees and block unwanted access points.
30/06/2023	Mugdock Wood	Bracken control
	Craigend Pond	Cut back rhododendron
04/07/2023	Victorian Walled Garden	Preparations for new native yew hedging.
06/07/2023	Visitor Centre car park	Cut back over hanging vegetation and litter pick
08/07/2023	Victorian Walled Garden	Continuing preparations for yew hedging.
11/07/2023	Moot Hill/Mugdock Castle	Attach non slip Fibredeck squares to boardwalk
	Mugdock Castle grounds	Completed fence repair on east side of chapel.
13/07/2023	Burma Road	Cut back hawthorn hedge along length of track
	Mugdock Castle orchard	Remove tree guards from mature native trees
18/07/2023	Mugdock Castle grounds	Reinstate post/wire fence at base of castle crag
	Moot Hill/Mugdock Castle	Attach non slip Fibredeck squares to boardwalk
		Block off desire line path at base of castle crag
	Mugdock Castle Avenue	Dig out, cut and herbicide rhododendron
22/07/2023	Burma Road	Crush bracken around guarded saplings
	Echo stone wood	Cut back overhanging vegetation and block off unwanted parallel desire lines
		Plant and guard 5 indigenous oak saplings
	Mugdock Wood wall	Remove sections of boardwalk and cobbling
01/08/2023	Khyber Field	Repair length of post and wire fence
		Dig large drainage ditch on Khyber Field track
		Start fence repairs at large fallen oak
	Mugdock Castle grounds	Complete fence repairs at base of castle crag
	Moot Hill to Mugdock Castle boardwalk	Continue clearing boardwalk and attaching non-slip Fibredeck squares
05/08/2023	Echo stone wood	Fell trees near path affected by ash die back and use to block braiding and unwanted desire lines. Dig tray and surface second wet section of path.
15/08/2023	Moot Hill/Mugdock Castle	Attach non slip Fibredeck squares to boardwalk
	Khyber Field	Fence repairs at base of slope at fallen oak
		third wet section of path dug out and surfaced.
	Echo stone wood	Continue blocking unwanted desireline paths and repairing dry stane dyke

Table 5

**3.16** Warden tasks are on-going, particularly in the summer months and include grass cutting, weed control, edging, brushing paths, tree management, checking car parks and play parks, installing Park furniture, maintenance tasks, setting up rooms for hire, preparing bbq hut, cleaning and litter picking.

**3.17** Funding worth £24,010 was secured from Greenspace Scotland's Tree Planting programme to plant the following:

- Scottish Heritage fruit trees in the Orchard – 8 heritage orchard packs and cider orchard packs;
- Reinstatement of Mugdock Castle Avenue in Khyber field – 14 alder and silver birch;
- Hedge planting around Visitor Centre car park and Walled Garden – 1,736 non-thorny native hedge and evergreen shrubs;
- Hedging around perimeter of Craigend Quarry fence – 3,720 thorny hedges, hawthorn and blackthorn.

- 3.18** These 5,478 trees/hedges/shrubs will contribute to Climate Action Plan targets. To date fruit trees have been planted in the Orchard and hedges have been ordered for the Walled Garden with preparation work having been carried out already.
- 3.19 Partner Organisations**  
**Astronomical Society of Glasgow (ASG)** – The Astronomical Society of Glasgow is planning its official opening of the Eric Tomney Memorial Observatory (ETMO) and the date is provisionally arranged for 30<sup>th</sup> September 2023.
- 3.20 Mugdock Trust** – Mugdock Trust held a Castle Open Day on Sunday 20<sup>th</sup> August. The day went well with many visitors keen to see the inside of the Castle. A further Open Day will be held on Sunday 24<sup>th</sup> September.
- 3.21** Mugdock Trust is working with Park staff on developing a maze in the terrace levels at Mugdock Castle. A contractor has now been appointed for the design phase of the project and future progress will be reported to the Committee.
- 3.22 Scottish Water** – The Park is partnering with Scottish Water to host 2 FTE Countryside Rangers working at the Milngavie Reservoirs and covering the area around Drumclog car park. The current contract runs until 31 October 2023 and see joint working between the Park and our neighbouring visitor attraction.
- 3.23 Operational Matters** - Burncrook Pipeline: Caledonian Water Alliance has indicated that the resurfacing of Drumclog car park will take place between October and December 2023. This will be monitored and reported back to the Committee.

#### **4.0 IMPLICATIONS**

The implications for the Council are as undernoted.

- 4.1** Frontline Service to Customers – no immediate implications
- 4.2** Workforce (including any significant resource implications) – no immediate implications
- 4.3** Legal Implications – no immediate implications
- 4.4** Financial Implications – no immediate implications, but approach to project programming and budget setting should be noted.
- 4.5** Procurement – work with procurement as necessary for projects to progress.
- 4.6** ICT – continued support required to address connectivity issues at the Park.
- 4.7** Corporate Assets – **no immediate implications.** The programming of projects and possible future applications to the capital programme are reviewed on an ongoing basis as part of the delivery of the Park Business Plan and asset management.
- 4.8** Equalities Implications – no immediate equalities implications.
- 4.9** Corporate Parenting - no immediate implications
- 4.10** Other – n/a

## **5.0 MANAGEMENT OF RISK**

The risks and control measures relating to this Report are as follows:-

- 5.1** The risks and control measures for the Park are detailed in the Mugdock Risk Register, which is reviewed and reported to the Joint Management Committee.

## **6.0 IMPACT**

- 6.1 ECONOMIC GROWTH & RECOVERY** - Tourism is a focus in the Local Outcome Improvement Plan for East Dunbartonshire. The work outlined in this report relates to activity and investment in the Park which will support the draw of visitors from outwith and within the local area to the Park, as well as East Dunbartonshire's overall visitor offer.
- 6.2 EMPLOYMENT & SKILLS** - The on-going programme and investment already made and planned aims to enable a sustained and vibrant Park with a range of businesses and employment opportunities.
- 6.3 CHILDREN & YOUNG PEOPLE** - The Park offers a range of formal education opportunities for different age groups, with a focus on many initiatives and activities for children and young people. Promotion of place heritage through the use or presentation of older buildings and assets, and promotion of the Park's many natural assets - all create opportunities for young people and visitors to learn more and connect with the outdoors and the area.
- 6.4 SAFER & STRONGER COMMUNITIES** - Enhancements to the physical environment in the Park creates a more pleasant environment for users at different times of the day.
- 6.5 ADULT HEALTH & WELLBEING** - The range of outdoor activities such as play, education, active recreation, volunteering and events on offer within the Park support physical and mental health and wellbeing.
- 6.6 OLDER ADULTS, VULNERABLE PEOPLE & CARERS** - Opportunities exist within the Park for supported volunteering. Access to mobility equipment, such as scooters and wheelchairs, is available. Resources are provided to encourage self-led activities for carers and groups working with vulnerable individuals.
- 6.7 CLIMATE CHANGE** - Mugdock contributes to climate change targets through tree planting programmes and biodiversity projects.
- 6.8 STATUTORY DUTY** - No immediate implications.

## **7.0 POLICY CHECKLIST**

- 7.1** This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

## 8.0 APPENDICES

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**East Dunbartonshire Council**

www.eastdunbarton.gov.uk

**MUGDOCK PARK JOINT  
MANAGEMENT COMMITTEE**

**TUESDAY, 5 SEPTEMBER 2023**

**REFERENCE:**

**MPMC/003/23/GM**

**LEAD OFFICER:**

**EXECUTIVE OFFICER - ROADS &  
TRANSPORTATION**

**CONTACT OFFICER:**

**GILLIAN MCCONNACHIE, AUDIT & RISK  
MANAGER,**

**SUBJECT TITLE:**

**RESPONSE TO MAZARS QUESTIONNAIRE  
SUPPORTING AUDIT OF FINANCIAL  
STATEMENTS**

## **1.0 PURPOSE**

- 1.1** The purpose of this report is to seek committee approval on the proposed response to the letter attached at Appendix 1, on behalf of the Mugdock Park Joint Management Committee, to Mazars' request for information to support the discharge of their responsibilities under International Standards for Auditing.

## **2.0 RECOMMENDATIONS**

It is recommended that the Mugdock Park Joint Management Committee:

- 2.1** Approve the response to Mazars questionnaire, attached as **Appendix 2**, to support and further the discharge of their responsibilities under International Standards for Auditing (ISA) relating to fraud, laws and regulations, litigation and claims and going concern.

**ANN DAVIE  
DEPUTE CHIEF EXECUTIVE**

### **3.0 BACKGROUND/MAIN ISSUES**

- 3.1** Auditing standards require the external auditors, Mazars, to obtain an understanding of how the Joint Management Committee exercises oversight over Mugdock Park's management processes and arrangements. This requires to be updated annually and requires a response to a series of questions focussed on preventing fraud in the annual accounts, compliance with law and regulations, litigation and claims and issues related to Mugdock Park as a going concern.
- 3.2** In order to properly discharge the External Auditor's responsibilities under International Standards for Auditing, evidence is required of how management and 'those charged with governance' are discharging their responsibilities in these specific areas.
- 3.3** The draft responses to the questions posed by Mazars are set out in **Appendix 2** for committee members' consideration ahead of a final submission.

### **4.0 IMPLICATIONS**

The implications for the Council are as undernoted.

- 4.1** Frontline Service to Customers – None
- 4.2** Workforce (including any significant resource implications) – None
- 4.3** Legal Implications – None
- 4.4** Financial Implications – None
- 4.5** Procurement – None
- 4.6** ICT – None
- 4.7** Corporate Assets – None
- 4.8** Equalities Implications – None
- 4.9** Corporate Parenting – None
- 4.10** Other – None

### **5.0 MANAGEMENT OF RISK**

The risks and control measures relating to this Report are as follows:-

- 5.1** The questionnaire response at **Appendix 2** includes consideration of the response to the risk of misstatement in the financial statements and to the risk of fraud. This includes detail of the control measures in place.

### **6.0 IMPACT**

- 6.1 ECONOMIC GROWTH & RECOVERY** – No impact.



**6.2 EMPLOYMENT & SKILLS** - No impact.

**6.3 CHILDREN & YOUNG PEOPLE** - No impact.

**6.4 SAFER & STRONGER COMMUNITIES** - No impact.

**6.5 ADULT HEALTH & WELLBEING** - No impact.

**6.6 OLDER ADULTS, VULNERABLE PEOPLE & CARERS** - No impact.

**6.7 CLIMATE CHANGE** - No impact.

**6.8 STATUTORY DUTY** - No impact.

## **7.0 POLICY CHECKLIST**

**7.1** This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

## **8.0 APPENDICES**

**8.1 Appendix 1** – Letter from Mazars to the Joint Management Committee Members

**8.2 Appendix 2** – Response to External Auditors, Mazars, questionnaire regarding International Auditing Standards.

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

Date: 18 May 2023

Direct line: 07816 354 994

Email: [tom.reid@mazars.co.uk](mailto:tom.reid@mazars.co.uk)

Dear Joint Management Committee Members,

**Mugdock Country Park Joint Management Committee (the Park) – 2022/23: Joint Management Committee briefing note – ISA 240 (Fraud), ISA 250 (laws and regulations), ISA 501 (litigation and claims) & ISA 570 (going concern)**

## Introduction

This letter aims to summarise for the Joint Management Committee (the Committee) the requirements under International Auditing Standards, in respect of preventing fraud in the annual accounts, compliance with laws and regulations, litigation and claims, and going concern. This letter requests an update from the Committee in order to inform our continuous audit planning as we move into the final stage of our audit of the Park's 2022/23 accounts.

## International Standard for Auditing 240 - The auditor's responsibility to consider fraud in an audit of financial statements

### Background

Under the ISA, the primary responsibility for preventing and detecting fraud rests with both management and 'those charged with governance', which for the Park is the Joint Management Committee.

This includes fraud that could impact on the accuracy of the annual accounts.

The ISA requires us, as external auditors, to obtain an understanding of how the Committee exercises oversight of management's processes for identifying and responding to the risks of fraud and the internal controls established to mitigate them.

### What is 'fraud' in the context of the ISA?

The ISA views fraud as either:

- the intentional misappropriation of the Park's assets (cash, property, etc); or
- the intentional manipulation or misstatement of the financial statements.

### What are auditors required to do?

We have to obtain evidence of how management and those charged with governance are discharging their responsibilities, if we are to properly discharge our responsibilities under ISA 240. We are therefore making requests from the Committee and management on the following, or similar, issues:

1) How does the Committee, in its role as those charged with governance, exercise oversight of management's processes in relation to:

- undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud or error (including the nature, extent and frequency of these assessments);
- identifying and responding to risks of fraud in the organisation, including any specific risks of fraud which management have identified or that have been brought to its attention, or classes of transactions, account balances, or disclosure for which a risk of fraud is likely to exist;
- communicating to employees of views on business practice and ethical behaviour (for example by updating, communicating and monitoring against the organisation's code of conduct); and
- communicating to those charged with governance the processes for identifying and responding to fraud or error?

2) How does the Committee oversee management processes to identify and respond to the risk of fraud and possible breaches of internal control? Is the Committee aware of any breaches of internal control during 2022/23? Please provide details.

3) Has the Committee knowledge of any actual, suspected or alleged fraud during the period 1 April 2022 – 31 March 2023? Where appropriate please provide details.

4) Has the Committee any suspicion that fraud may be occurring within the organisation? Please provide details.

- Has the Committee identified any specific fraud risks within the organisation? Please provide details.
- Does the Committee have any concerns that there are areas within the organisation that are at risk of fraud? Please provide details.
- Are there particular locations within the organisation where fraud is more likely to occur? Please provide details.

5) Is the Committee satisfied that internal controls, including segregation of duties, exist and work effectively? Please provide details.

- If not, where are the risk areas?
- What other controls are in place to help prevent, deter or detect fraud?

6) Is the Committee satisfied that staff are encouraged to report their concerns about fraud, and the types of concerns they are expected to report? Please provide details.

7) From a fraud and corruption perspective, what are considered by the Committee to be high risk posts within the organisation? Please provide details.

- How are the risks relating to these posts identified, assessed and managed?

8) Is the Committee aware of any related party relationships or transactions that could give rise to instances of fraud? Please provide details.

- How are the risks associated with fraud related to such relationships and transactions mitigated?

9) Is the Committee aware of any entries made in the accounting records of the organisation that it believes or suspects are false or intentionally misleading? Please provide details.

- Are there particular balances where fraud is more likely to occur? Please provide details.
- Is the Committee aware of any assets, liabilities or transactions that it believes were improperly included or omitted from the accounts of the organisation? Please provide details.
- Could a false accounting entry escape detection? If so, how?
- Are there any external fraud risk factors which are high risk of fraud? Please provide details.

10) Is the Committee aware of any organisational, or management pressure to meet financial or operating targets? Please provide details.

- Is the Committee aware of any inappropriate organisational or management pressure being applied, or incentives offered, to you or colleagues to meet financial or operating targets? Please provide details.

### **International Standard for Auditing 250 – Consideration of laws and regulations in an audit of financial statements**

#### Background

Under the ISA, in the UK and Ireland, the primary responsibility for ensuring that the entity's operations are conducted in accordance with laws and regulations and the responsibility for the prevention and detection of non-compliance rests with management and 'those charged with governance', which for the Park is the Joint Management Committee. The ISA requires us, as external auditors, to obtain an understanding of how the Park gains assurance that all relevant laws and regulations have been complied with.

#### What are auditors required to do?

We have to obtain evidence of how management and those charged with governance are discharging their responsibilities, if we are to properly discharge our responsibilities under ISA 250. We are therefore making requests from the Committee, and will be making similar enquiries of management:

11) How does the Committee gain assurance that all relevant laws and regulations have been complied with. For example:

- Is the Committee aware of the process management has in place for identifying and responding to changes in laws and regulations? Please provide details.
- What arrangements are in place for the Committee to oversee this process?
- Is the Committee aware of the arrangements management have in place, for communicating with employees, non-executive directors, partners and stakeholders regarding the relevant laws and regulations that need to be followed? Please provide details.
- Does the Committee have knowledge of actual or suspected instances where appropriate laws and regulations have not been complied with, and if so is it aware of what actions management is taking to address it? Please provide details.

### **International Standard for Auditing 501 – Specific consideration of the potential for, and actual, litigation and claims affecting the financial statements**

#### Background

This ISA deals with specific considerations by the auditor in obtaining sufficient appropriate audit evidence, in this instance with respect to the completeness of litigation and claims involving the entity. The ISA requires us, as external auditors, to design and perform audit procedures in order to identify litigation and claims involving the entity which may give rise to a risk of material misstatement.

#### What are auditors required to do?

We have to obtain evidence of how management and those charged with governance are discharging their responsibilities, if we are to properly discharge our responsibilities under ISA 501. We are therefore making requests from the Committee, and will be making similar enquiries of management:

12) Is the Committee aware of any actual or potential litigation or claims that would affect the financial statements? Please provide details.

### **International Standard for Auditing 570 – Consideration of the going concern assumption in an audit of financial statements**

#### Background

Financial statements are generally prepared on the basis of the going concern assumption. Under the going concern assumption, an audited body is ordinarily viewed as continuing in operation for the foreseeable future. Accordingly, assets and liabilities are recorded in financial

statements on the basis that the audited body will be able to realise its assets and discharge its liabilities in the normal course of its operations.

What are auditors required to do?

If used, we are required to consider the appropriateness of management's use of the going concern assumption in the preparation of the financial statements if we are to properly discharge our responsibilities under ISA 570. We are therefore making the following request from the Committee:

13) How has the Committee assessed and satisfied itself that it is appropriate to adopt the going concern basis in preparing the financial statements?

14) Has the Committee identified any events or conditions since the assessment was undertaken which may cast significant doubt on the organisation's ability to continue as a going concern? Please provide details.

**The way forward**

The information you provide will help inform our understanding of the Park and its business processes, prior to the start of the final stage of the audit of the 2022/23 financial statements.

I would be grateful for your responses, which should be formally considered and communicated to us on the Committee's behalf to cover the year to 31 March 2023, by 31 July 2023. In the meantime, if you have any queries, please do not hesitate to contact me.

Yours sincerely,



Tom Reid  
**Audit Director**  
Mazars LLP

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**Appendix 2**

**Response to External Auditors, Mazars, questionnaire under International Auditing Standards.**

Questions	Joint Management Committee Response
<p>1) How does the Committee, in its role as those charged with governance, exercise oversight of management's processes in relation to:</p> <ul style="list-style-type: none"> <li>• undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud or error (including the nature, extent and frequency of these assessments);</li>   <li>• identifying and responding to risks of fraud in the organisation, including any specific risks of fraud which management have identified or that have been brought to its attention, or classes of transactions, account balances, or disclosure for which a risk of fraud is likely to exist;</li>   <li>• communicating to employees views on business practice and ethical behaviour (for example by updating, communicating and monitoring against the organisation's code of conduct); and</li>   <li>• communicating to those charged with governance the processes for identifying and responding to fraud or error?</li> </ul>	<p>Management considers the risk of fraud when designing new process, with the Council's Internal Audit providing advice on an ad hoc basis as required. Key parts of the systems of internal control are provided by and supported by East Dunbartonshire Council, including Finance, IT and Payroll functions. Control processes are put in place when preparing the financial statements such as reconciliations, segregation of duties and review of the figures compared to previous years for reasonableness. These processes provide assurance that the accounts are not materially misstated. Conversations with external auditors on emerging risks provides additional challenge and assurance.</p> <p>The Joint Management Committee (the Committee) relies on the work of management and assurances provided by them, and by the work of the external auditors on the financial statements and their integrity. The work of internal auditors and other scrutiny bodies provides further assurances insofar as this work relates to the risk of fraud in the financial statements.</p> <p>Controls are put in place for areas of high risk with advice sought from Internal Audit as appropriate. If control failings were identified, action plans are put in place to address the issue identified.</p> <p>The Council is the employer of the Park staff and has a range of policies and procedures to support ethical behaviour. These are available to all employees on the Hub (intranet). All employees are required to read the policy and to complete an anti-bribery form on joining the Council.</p> <p>If any material instances of fraud were identified these would be notified to Mugdock Country Park's (the Park) Committee.</p>
<p>2) How does the Committee oversee management processes to identify and respond to the risk of fraud and possible breaches of internal control? Is the Committee aware of any breaches of internal control during 2022/23? Please provide details.</p>	<p>The Committee is aware of the risk of fraud relies and to a large degree relies on the systems and controls implemented by the Council such as for payroll, with segregation of duties and oversight. This is supplemented by oversight over the finances of the Park including its accounts and the external audit process. The Committee would be made aware of any fraud identified by management or auditors. The Committee is not aware of any breaches of internal control in 2022/23.</p>
<p>3) Has the Committee knowledge of any actual, suspected or alleged fraud during the period 1 April 2022 to 31 March 2023? Where appropriate please provide details.</p>	<p>No</p>
<p>4) Has the Committee any suspicion that fraud may be occurring within the organisation? Please provide details.</p> <ul style="list-style-type: none"> <li>• Has the Committee identified any specific fraud risks within the organisation? Please provide details.</li> </ul>	<p>No</p> <p>There are additional risks associated with the handling of cash and so additional controls are in place for these transactions.</p>

Questions	Joint Management Committee Response
<ul style="list-style-type: none"> <li>Does the Committee have any concerns that there are areas within the organisation that are at risk of fraud? Please provide details.</li> <li>Are there particular locations within the organisation where fraud is more likely to occur? Please provide details.</li> </ul>	<p>As above</p> <p>Anywhere that cash is held is more likely to be subject to fraud and so the Visitors centre and donations boxes would be at higher risk.</p>
<p>5) Is the Committee satisfied that internal controls, including segregation of duties, exist and work effectively? Please provide details.</p> <ul style="list-style-type: none"> <li>If not, where are the risk areas?</li> <li>What other controls are in place to help prevent, deter or detect fraud?</li> </ul>	<p>Yes.</p> <p>Not applicable.</p> <p>Reconciliations, Committee reporting of financial results, controls embedded in systems (e.g. iProc procurement system), Corporate Procurement team, Internal Audit activity, work of the Corporate fraud team, fraud and whistleblowing email addresses and online reporting facilities including the facility to report allegations anomalously.</p>
<p>6) Is the Committee satisfied that staff are encouraged to report their concerns about fraud, and the types of concerns they are expected to report? Please provide details.</p>	<p><b>Yes, the Committee is aware of the reporting routes via East Dunbartonshire Council as follows:</b></p> <p><a href="https://www.eastdunbarton.gov.uk/fraud">https://www.eastdunbarton.gov.uk/fraud</a>  <a href="#">Report</a>  <a href="#">You can report fraud by filling in the Report Fraud form or by</a>  <a href="mailto:fraud@eastdunbarton.gov.uk">Emailing fraud@eastdunbarton.gov.uk(link sends e-mail)</a>  <a href="tel:03001234510">Calling customer services on 0300 123 4510</a>  <a href="#">Writing to the Corporate Fraud Team, 2-4 West High Street, Kirkintilloch, G66 1AD</a></p>
<p>7) From a fraud and corruption perspective, what are considered by the Committee to be high risk posts within the organisation? Please provide details.</p> <ul style="list-style-type: none"> <li>How are the risks relating to these posts identified, assessed and managed?</li> </ul>	<p>Segregation, oversight and controls mitigate this risk as far as possible. Nonetheless the Team Leader, the Executive Officer - Roads and Environment other Officers involved in procurement would be considered to be higher risk positions due to the level of oversight and approval.</p> <p>Due to segregation of duties within the payments process fraud would be difficult to perpetrate and Internal Audit reviewed controls following a high profile fraud at Dundee City Council a number of years ago. Residual risks remain relating to the risk of collusion with a supplier is addressed via the Anti Bribery Policy <a href="https://www.eastdunbarton.gov.uk/fraud">https://www.eastdunbarton.gov.uk/fraud</a></p>
<p>8) Is the Committee aware of any related party relationships or transactions that could give rise to instances of fraud? Please provide details.</p> <ul style="list-style-type: none"> <li>How are the risks associated with fraud related to such relationships and transactions mitigated?</li> </ul>	<p>No. Conflict of interest forms are held by the Council's Chief Solicitor &amp; Monitoring Officer.</p> <p>Residual risks addressed via the Council's Anti Bribery Policy <a href="https://www.eastdunbarton.gov.uk/fraud">https://www.eastdunbarton.gov.uk/fraud</a></p>
<p>9) Is the Committee aware of any entries made in the accounting records of the organisation that it believes or suspects are false or intentionally misleading? Please provide details.</p> <ul style="list-style-type: none"> <li>Are there particular balances where fraud is more likely to occur? Please provide details.</li> <li>Is the Committee aware of any assets, liabilities or transactions that it believes were improperly included or omitted from the accounts of the organisation? Please provide details.</li> </ul>	<p>No. Segregation of duties would help to identify such transactions and no such transactions have been identified.</p> <p>Cash is higher risk and so additional controls are in place.</p> <p>No. Systems are in place to ensure the completeness and accuracy of the financial records.</p>

Questions	Joint Management Committee Response
<ul style="list-style-type: none"> <li>• Could a false accounting entry escape detection? If so, how?</li>   <li>• Are there any external fraud risk factors which are high risk of fraud? Please provide details.</li> </ul>	<p>Controls are in place to minimise the risk, such as secondary review of journals, preparation and review of reconciliations, review against budgets and analytical review of actual expenditure.</p> <p>Higher risks would relate to large procurement items.</p>
<p>10) Is the Committee aware of any organisational, or management pressure to meet financial or operating targets? Please provide details.</p> <ul style="list-style-type: none"> <li>• Is the Committee aware of any inappropriate organisational or management pressure being applied, or incentives offered, to you or colleagues to meet financial or operating targets? Please provide details.</li> </ul>	<p>No incentives are offered for meeting financial or operating targets.</p>
<p>11) How does the Committee gain assurance that all relevant laws and regulations have been complied with. For example:</p> <ul style="list-style-type: none"> <li>• Is the Committee aware of the process is in place for identifying and responding to changes in laws and regulations? Please provide details.</li> <li>• What arrangements are in place for the Committee to oversee this process?</li>   <li>• Is the Committee aware of the arrangements in place for communicating with employees, non-executive directors, partners and stakeholders regarding the relevant laws and regulations that need to be followed? Please provide details.</li> <li>• Do the Committee have knowledge of actual or suspected instances where appropriate laws and regulations have not been complied with, and if so what actions management is taking to address it? Please provide details.</li> </ul>	<p>See below</p> <p>Changes in laws and regulations are identified by various officers, throughout the organisation. If significant these will be discussed at the Committee.</p> <p>Any material changes to laws and regulations affecting the Park would be highlighted by management to the Committee.</p> <p>The park has a website where relevant documents are published.</p> <p>None</p>
<p>12) Is the Committee aware of any actual or potential litigation or claims that would affect the financial statements? Please provide details.</p>	<p>No</p>
<p>13) How has the Committee assessed and satisfied itself that it is appropriate to adopt the going concern basis in preparing the financial statements?</p>	<p>The Park has the support of the constituent authorities. The Park is demonstrating a strong post pandemic recovery in income and in 2022/23 the amounts of support required was around £10k lower than the prior year. The Park has a new strategy to support its going concern status.</p>
<p>14) Has the Committee identified any events or conditions since the assessment was undertaken which may cast significant doubt on the organisation's ability to continue as a going concern? Please provide details.</p>	<p>No such events or conditions have been identified.</p>

