

**REPORT TO:** TAY ROAD BRIDGE JOINT BOARD – 7 MARCH 2016  
**REPORT ON:** REPORT ON OPERATIONAL RESTRICTIONS AND CLOSURES  
**REPORT BY:** THE BRIDGE MANAGER  
**REPORT NO:** TRB 4- 2016

**1 PURPOSE OF REPORT**

- 1.1 To appraise the Joint Board of the number and nature of operational restrictions and closures applied between 1 November 2015 and 31 January 2016.

**2 RECOMMENDATIONS**

The Board are asked to note the contents of this Report as at 31 January 2016.

**3 FINANCIAL IMPLICATIONS**

There are no financial implications as a result of this report.

**4 POLICY IMPLICATIONS**

- 4.1 None.

**5. COMMENTARY ON RESTRICTIONS AND CLOSURES**

- 5.1 Restrictions are applied to the traffic on the bridge for a number of reasons including recovering debris, breakdowns, high winds and other operational requirements, such as carriageway inspections. Miscellaneous incidents include escorting pedestrians from the carriageway.

A summary of the restrictions applied between 1 November 2015 and 31 January 2016 is given over:-

### 5.1.1 Single Carriageway Closure

Reason	Total Duration (Minutes)	No of Occasions	Average Duration (Minutes)
Operational	244	71	3
Breakdown	141	17	8
Misc. Incidents	26	10	2
Road works TRBJB	0	0	0
Road works Contractor Contra-flow	0	0	0
Police Incidents	90	10	9

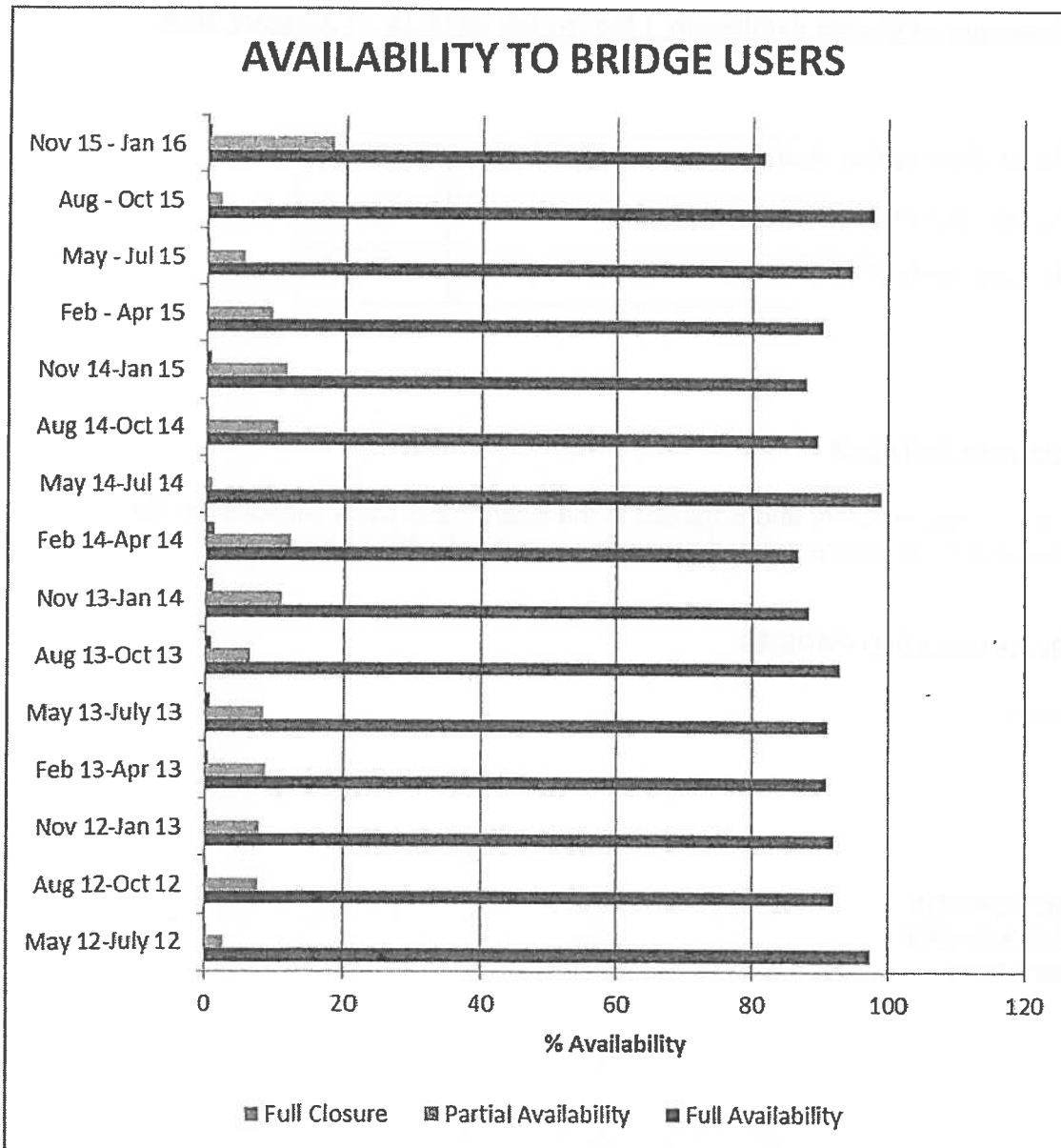
### 5.1.2 Full Bridge Closure

Reason	Total Duration (Minutes)	No of Occasions	Average Duration (Minutes)
Operational (Night Closures)	0	0	0
Police Incidents	0	0	0
Wind	445	2	222

5.1.3 High Winds/Weather Restrictions

Traffic restricted	Total Duration (Minutes)	No of Occasions	Average Duration (Minutes)
Double Deck Buses	19133	47	407
High Sided	4227	15	282
All traffic	445	2	222

5.1.4 Availability of Bridge



	Nov 14 – Jan 15	Feb 15 – Apr 15	May 15 – Jul 15	Aug 15 – Oct 15	Nov 15 – Jan 16
Full Availability	87.98	90.32	94.6	97.94	81.66
Partial Availability	11.36	9.37	5.35	1.87	17.98
Full Closure	0.66	0.31	0.05	0.31	0.36

**Figure 1 – Comparison of Availability of Bridge to Users**

Stronger winds have contributed to a decrease in full availability this quarter when compared to the period between August 2015 to October 2015. Full closure has only increased slightly by 0.05%.

#### **5.1.5 Summary of Bridge availability 1 November 2015 to 31 January 2016**

Full availability (No restrictions)	81.66 %
Partial Availability (Some restrictions)	17.98 %
No Availability (Full Closure)	0.36 %

## **6 CONSULTATIONS**

- 6.1 The Treasurer, Clerk and Engineer to the Board have been consulted in the preparation of this report and are in agreement with the content.

## **7 BACKGROUND PAPERS**

- 7.1 None

**ALAN HUTCHISON  
BRIDGE MANAGER  
2 February 2016**

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 7 MARCH 2016  
 REPORT ON: REVENUE MONITORING - 10 MONTHS TO 31 JANUARY 2016  
 REPORT BY: THE TREASURER  
 REPORT NO: TRB 1-2016

## 1 PURPOSE OF REPORT

The purpose of this report is to appraise the Joint Board of the current monitoring position of its 2015/2016 Revenue Budget.

## 2 RECOMMENDATIONS

It is recommended that the Joint Board note the content of this Revenue Monitoring Report as at 31 January 2016.

## 3 FINANCIAL IMPLICATIONS

3.1 The current outturn position for the financial year 2015/2016 is projecting a £145,000 underspend against the 2015/2016 Revenue Budget based on the financial information available at 31 January 2016.

3.2 Following the removal of tolls the Board's Revenue Expenditure is now financed by an annual Revenue Grant from Scottish Government.

Due to the fact that the Board's Revenue Expenditure is fully funded by grant any underspend achieved will result in unspent grant being carried forward, with the agreement of the Scottish Government, to fund future years' Revenue Expenditure. Underspends achieved in previous years have resulted in a Revenue Grant Balance carried forward into 2015/2016 of £570,146. This balance will be used to fund any overspend in the current financial year before any contributions are made from the General Fund Reserve Balance.

3.3 The projected underspend, if it materialised, would result in a projected Revenue Grant Balance carried forward of £715,146 at 31 March 2016. This level of Revenue Grant Balance carried forward is subject to negotiation with the Scottish Government. This would also result in an unchanged General Fund Reserve of £1,160,591 at 31 March 2016. This level of retained reserves is subject to negotiation with the Scottish Government.

3.4 An overspend of £9,000 is projected in relation to Administration Staff Costs. This is due to anticipated training costs of £18,000 in relation to formal Bridge Inspector training courses. This is a three yearly training programme, with future refresher courses anticipated to have a triennial cost of £12,000. This is offset by £9,000 of savings resulting from a vacant post remaining unfilled for four months.

3.5 An overspend of £5,000 is projected in relation to Administration Property Costs. This is due to the refurbishment of the control room including replacement of the air conditioning system.

3.6 An underspend of £5,000 is projected in relation to Administration Supplies and Services Costs. This is due to a reduction in Insurance Premiums.

3.7 An overspend of £6,000 is projected in relation to Administration Third Party Payments. This is due to the cost of redesigning Tay Road Bridge's website (see TRB 16-2015).

3.8 An underspend of £9,000 is projected in relation to Operations Staff Costs. This is in relation to staff turnover with a vacant post remaining unfilled for several months.

- 3.9 An overspend of £38,000 is projected in relation to Plant and Equipment Supplies and Services. This is due to projected expenditure of £36,000 for Hire of the Safety Boat as per the agreed contract (see TRB 5-2015) and projected additional expenditure of £2,000 for emergency call-outs for the hire of the Safety Boat.
- 3.10 An underspend of £14,000 is projected in relation to Plant and Equipment. Transport Costs. This is in relation to a projected £9,000 reduction in the Marine Insurance Premium as a result of disposing of the Safety Boat and a projected reduction of £5,000 for harbourage costs as a result of the sale of the Safety Boat.
- 3.11 An underspend of £175,000 is projected in relation to Bridge Maintenance Staff Costs. This is due to the projected savings in relation to the Staff Restructure and associated Voluntary Early Retirement / Voluntary Redundancy (VER/VR) scheme.

#### 4 RISK ASSESSMENT

In preparing the Board's Annual Revenue Budget (see Report TRB 31-2014), the Treasurer considered the key strategic, operational and financial risks faced by the Board over this period. In order to alleviate the impact these risks may have should they occur, a number of general risk mitigating factors are utilised by the Board. These include:

- a system of perpetual detailed monthly budget monitoring with latest positions reported to quarterly Board meetings;
- the level of General Fund Reserve balances available to meet any unforeseen expenditure;
- the level of other cash backed reserves available to meet any unforeseen expenditure;
- the possibility of identifying further budget savings and efficiencies during the year if required; and
- the possibility of identifying new income streams during the year.

#### 5 POLICY IMPLICATIONS

None

#### 6 CONSULTATIONS

The Clerk, Bridge Manager and the Engineer to the Board have been consulted in the preparation of this report and are in agreement with the contents.

#### 7 BACKGROUND PAPERS

None

**MARJORY STEWART**  
**TREASURER**

**18 FEBRUARY 2016**

## APPENDIX A

## TAY ROAD BRIDGE JOINT BOARD

## REVENUE MONITORING AS AT 31 JANUARY 2016

	Revenue Budget 2015/16 £	Expenditure to 31 Jan 2016 £	Final Projection 2015/16 £	Variance from Budget £	Paragraph Reference
<b>EXPENDITURE</b>					
<u>Administration</u>					
Staff Costs	186,195	139,361	195,195	9,000	(3.4)
Property Costs	18,700	27,985	23,700	5,000	(3.5)
Supplies and Services	174,906	128,547	169,906	(5,000)	(3.6)
Transport Costs	700	276	700	-	
Third Party Payments	82,369	48,707	88,369	6,000	(3.7)
	462,870	344,876	477,870	15,000	
<u>Operations</u>					
Staff	497,575	405,327	488,575	(9,000)	(3.8)
Supplies & Services	7,500	5,350	7,500	-	
	505,075	410,677	496,075	(9,000)	
<u>Plant and Equipment</u>					
Property	35,150	14,489	35,150	-	
Supplies & Services	115,050	86,579	153,050	38,000	(3.9)
Transport	49,800	17,985	35,800	(14,000)	(3.10)
Third Party Payments	17,650	-	17,650	-	
	217,650	119,053	241,650	24,000	
<u>Bridge Maintenance</u>					
Staff	432,758	192,788	257,758	(175,000)	(3.11)
Property	21,800	13,872	21,800	-	
Supplies & Services	51,900	17,804	51,900	-	
Transport	550	106	550	-	
Third Party Payments	29,750	5,302	29,750	-	
	536,758	229,872	361,758	(175,000)	
<b>GROSS EXPENDITURE</b>	<b>1,722,353</b>	<b>1,104,478</b>	<b>1,577,353</b>	<b>(145,000)</b>	
<b>INCOME</b>					
Scottish Government Revenue Grant	1,700,000	1,416,667	1,700,000	-	
Interest on Revenue Balances	12,000	-	12,000	-	
Kiosk Rent	10,213	7,660	10,213	-	
Miscellaneous	140	256	140	-	
<b>GROSS INCOME</b>	<b>1,722,353</b>	<b>1,424,583</b>	<b>1,722,353</b>	<b>-</b>	
<b>TOTAL NET DEFICIT/(SURPLUS)</b>	<b>-</b>	<b>(320,105)</b>	<b>(145,000)</b>	<b>(145,000)</b>	

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REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 7 MARCH 2016  
 REPORT ON: CAPITAL MONITORING - 10 MONTHS TO 31 JANUARY 2016  
 REPORT BY: THE TREASURER  
 REPORT NO: TRB 2-2016

## 1 PURPOSE OF REPORT

The purpose of this report is to appraise the Joint Board of the current monitoring position of its 2015/2016 Capital Budget.

## 2 RECOMMENDATIONS

It is recommended that the Joint Board note the content of this Capital Monitoring Report as at 31 January 2016.

## 3 FINANCIAL IMPLICATIONS

The Joint Board's 2015/2016 Capital Expenditure Programme of £925,000 was approved by the Board on 15 December 2014 (Report TRB 32-2014). From 1 April 2008 the Board's Capital Expenditure projects are being financed through Scottish Government Capital Grant.

The capital outturn for the financial year 2015/2016 (as detailed in Table 1 on Appendix A) is projected to be £583,000 (i.e. a net decrease of £342,000 from the originally approved budget) based on the financial ledger information up to 31 January 2016 and this will be funded from 2015/2016 Capital Grant of £500,000 and Capital Grant carried forward from previous years of £83,000. This results in a projected Capital Grant carried forward into 2016/2017 of £812,000 (as detailed in Table 2 on Appendix A).

## 4 REASONS FOR CAPITAL EXPENDITURE NET INCREASE

The main reasons for the net decrease of £342,000 can be summarised as follows:

	£000
<b><u>Budget Adjustments:</u></b>	
Paintwork to Box Girders	(75)
Central Walkway Surfacing Replacement	(135)
<b><u>Slippage to 2016/2017:</u></b>	
Paintwork to Box Girders	(25)
CCTV	(100)
Central Walkway Surfacing Replacement	(7)
<b>Total Budget Adjustments</b>	<b><u>(342)</u></b>

## 5 RISK ASSESSMENT

- 5.1 There are a number of risks which may have an impact on the Capital expenditure programme for 2015/2016. The main areas of risk are set out below, together with the mechanisms in place to help mitigate these risks.
- 5.2 Construction cost inflation levels are volatile, and they can on occasion be relatively high in comparison to general inflation. Therefore delays in scheduling and letting contracts may

lead to increases in projected costs. Every effort will be made to ensure delays are avoided wherever possible and any increase in costs minimised.

- 5.3 Slippage in the Capital programme leads to the need to reschedule projects in the current year and possibly future years, therefore creating problems in delivering the programme on time. For this reason the programme is carefully monitored and any potential slippage is identified as soon as possible and any corrective action taken wherever possible.
- 5.4 Capital projects can be subject to unforeseen price increases. The nature of construction projects is such that additional unexpected costs can occur. Contingencies are built into the budget for each capital project and these are closely monitored throughout the project.
- 5.5 There is risk associated with projects that are not yet legally committed as the works are not yet tendered for, and there is potential for costs to be greater than the allowance contained within the Capital Plan. As the majority of spend on these projects is in future years, the risk in the current year is not significant. Future years' Capital programme will be adjusted to reflect updated cost estimates.
- 5.6 The Capital Monitoring report and the Engineer's report provide information on individual projects contained within the Capital Budget and the impact of expenditure movements on the future financial years.
- 5.7 The level of Capital Grant received from the Scottish Government may be impacted by budgetary constraints in future financial statements.

## 6 POLICY IMPLICATIONS

None

## 7 CONCLUSION

The Board's 2015/2016 capital programme is showing a projected capital spend of £583,000 which will be funded from Scottish Government grant.

The 2015/2016 capital expenditure programme will continue to be monitored on a regular basis throughout the remainder of the current financial year.

## 8 CONSULTATIONS

The Clerk, Bridge Manager and the Engineer to the Board have been consulted in the preparation of this report and are in agreement with the contents.

## 9 BACKGROUND PAPERS

None

**MARJORY STEWART**  
**TREASURER**

**18 FEBRUARY 2016**

TABLE 1: CAPITAL EXPENDITURE MONITORING - 10 MONTHS TO 31 JANUARY 2016

Expenditure	Capital Budget 2015/16 £000	Slippage from 2014/15 £000	Budget Adjust £000	Slippage into 2016/17 £000	Revised Capital Budget 2015/16 £000	Actual to 31 Jan 2016 £000	Projected Outturn 2015/16 £000	Variance from Budget £000
Carriageway Resurfacing	25	-	-	-	25	-	25	-
Gantry - Miscellaneous	25	-	-	-	25	14	25	-
Miscellaneous Projects	50	-	-	-	50	28	50	-
Paintwork to Box Girders	100	-	(75)	(25)	-	-	-	-
Replacement of Expansion Joints	25	-	-	-	25	1	25	-
Central Walkway Surfacing Replacement	600	-	(135)	(7)	458	438	458	-
CCTV	100	-	-	(100)	-	-	-	-
<b>Total Gross Expenditure</b>	<b>925</b>	<b>-</b>	<b>(210)</b>	<b>(132)</b>	<b>583</b>	<b>481</b>	<b>583</b>	<b>-</b>
<b>Funded by:</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Capital Grant 2015/2016	500	-	-	-	500	417	500	-
Unapplied Capital Grant brought forward from Previous Years	425	-	(210)	(132)	83	-	83	-
Contribution from General Fund Reserve	-	-	-	-	-	-	-	-
Capital Receipt	-	-	-	-	-	-	-	-
<b>Total Funding</b>	<b>925</b>	<b>-</b>	<b>(210)</b>	<b>(132)</b>	<b>583</b>	<b>417</b>	<b>583</b>	<b>-</b>

TABLE 2: Unapplied Capital Grant Projected Carry Forward:

Unapplied Capital Grant Brought Forward	£000
Unapplied Capital Grant Brought Forward	895
Add: Capital Grant Received 2015/2016	500
Less: Capital Grant Utilised 2015/2016	(583)
<b>Unapplied Capital Grant Carried Forward to 2016/2017</b>	<b>812</b>



**REPORT TO:** Tay Road Bridge Joint Board

**REPORT ON:** Tay Road Bridge - Voluntary Early Retirement/Voluntary Redundancy Scheme

**REPORT BY:** Bridge Manager

**REPORT NO:** TRB 6 - 2016

## 1 PURPOSE OF REPORT

- 1.1 The purpose of the report is to seek approval of a proposed Voluntary Early Retirement/Voluntary Redundancy Scheme which would facilitate rationalisation and restructuring of the Board's services to achieve efficiencies and to enhance service delivery.

## 2 RECOMMENDATION

- 2.1 It is recommended that approval is given to the proposed Voluntary Early Retirement/Voluntary Redundancy Scheme attached as Appendix 1 and that current arrangements for dealing with early retirements in the efficiency of the service or on the grounds of voluntary redundancy incorporate the sliding scale of added years relative to pensionable service, as shown in Appendix 1.

## 3 FINANCIAL IMPLICATIONS

- 3.1 The Bridge Manager is seeking to achieve efficiencies and service enhancement through the restructure of the Operations Team Approval of this Scheme will enable the Board to facilitate this restructure in order to achieve net savings from 2016 onwards.
- 3.2 Any "strain on the fund" and "added years costs" arising from early payment of pensions as well as any redundancy costs will be funded from salary savings. These additional costs will be met from 2016/2017 Revenue Budget. This will enable gross salary savings to be achieved from 2016/2017 onwards.

## 4 BACKGROUND

- 4.1 The Bridge Manager has reviewed the staffing establishment and operations and has met with the trade unions to discuss his proposals in relation to the Operational Changes as detailed in Report number TRB 5 – 2016 Operational Changes.

In order to facilitate the implementation of the proposals in Report number TRB 6 – 2016 Operational Changes, it is proposed to introduce a Voluntary Early Retirement/Voluntary Redundancy Scheme as shown in Appendix 1. Approval of applications would be required from the Bridge Manager and Treasurer to the Board. All decisions would take account of the financial implications for the Board and approval would be subject to the retention of sufficient numbers of employees with the skills required to provide effective service levels

- 4.2 It is proposed that the Bridge Manager approach all employees in the Operations Section whereby to leave their employment under the Scheme would be a financially viable option, with a view to retiring by 30 September 2016. These employees will receive estimates of benefits payable under the Scheme and will be required to indicate whether they wish to progress. They will be given 2 weeks to respond.
- 4.3 It is further proposed that the Treasurer to the Board be given delegated authority to apply the provisions in this Scheme as an incentive, in order to facilitate reviews, restructurings, rationalisations and efficiency savings, etc, in the future.

## 5 POLICY IMPLICATIONS

- 5.1 This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti Poverty, Equality Impact Assessment and Risk Management. There are no major issues in connection with these.

## 6 CONSULTATIONS

- 6.1 The Treasurer and Clerk to the Board have been consulted on this report and are in agreement with the contents. The trade unions have also been consulted. The latter will not recommend the scheme to their members, but will leave it to individuals to decide on applying.

## 7 BACKGROUND PAPERS

- 7.1 None.

ALAN HUTCHISON  
BRIDGE MANAGER  
4 February 2016

**TAY ROAD BRIDGE JOINT BOARD****VOLUNTARY EARLY RETIREMENT/VOLUNTARY REDUNDANCY SCHEME**

Where efficiencies can be achieved through improved methods of working or restructuring of services, eligible employees, who apply, may be allowed to leave their employment early with added years pension entitlement or a statutory redundancy payment.

**Scheme Principles**

In considering applications, the following principles will apply:-

- There is no entitlement to early retirement/redundancy and it may not be possible to approve all applications.
- Approval will be subject to the retention of sufficient numbers of employees with the necessary skills to maintain an effective level of service and all decisions will also take account of the financial implications for the Board.
- Approval will be required from the Bridge Manager and Treasurer to the Board. There will be no right of appeal against their decisions.

**Eligible Employees**

- A Members of the Local Government Pension Scheme aged 50 and over but under 65.
- B Members of the Local Government Pension Scheme aged under 50.
- C Non members of the Local Government Pension Scheme.
- D Members of the Local Government Pension Scheme aged 65 and over.

**Entitlements**

- 1 Pension with added years of service - option applicable to A above.
- 2 Statutory redundancy payment and pension without added years - option applicable to D and option applicable to A above
- 3 Statutory redundancy payment - applicable to B and C above.

**ENTITLEMENTS EXPLAINED:-****Entitlement 1**

- Approved applicants opting for added years will be required to sign a compromise agreement/COT3 agreeing to their redundancy payment entitlement being incorporated into added years of service and will receive their pension immediately, with added years as follows:-

Number of years pensionable service	Number of added years
Less than 10	1
10 but less than 15	2
15 but less than 20	3
20 but less than 30	4
30+	5

Added years are subject to maximum service not exceeding 40 years or the total service that could be attained by age 65. The Board will arrange and pay for the provision of independent legal advice to employees on their rights and options.

### Entitlement 2

- Approved applicants opting for a statutory redundancy payment without added years (eg if they already have 40 years' service) will be entitled to a statutory redundancy payment of up to 30 weeks' pay (limited to statutory maximum £400 per week), depending on age and length of service, as detailed in the Ready Reckoner for Statutory Redundancy Payments (see page 5).
- In addition, they will receive their pension entitlement immediately with no added years.

### Entitlement 3

- Approved applicants will be entitled to a statutory redundancy payment of up to 30 weeks' pay (limited to statutory maximum £400 per week), depending on age and length of service, as detailed in the Ready Reckoner for Statutory Redundancy Payments (see page 5).

***NB*** *Depending on circumstances, approved applicants may be offered an early termination date, or be required to continue working pending the introduction of alternative arrangements and/or restructuring. However, it is anticipated that the majority would be released by the 30 September 2016.*

### ADDITIONAL INFORMATION

Applications for the above scheme will not be accepted after 5 April and, thereafter, should the Board consider further applications for early retirement/redundancy, the number of added years offered would be reduced as below. These enhancements will also be applied to all early retirements in the interests of the efficiency of the service and voluntary redundancies in future.

Number of years pensionable service	Number of added years
Less than 15	1
15 but less than 30	2
30+	3



## REDUNDANCY READY RECKONER FOR CALCULATING THE NUMBER OF WEEK'S PAY DUE

Read off your age and number of complete years' service. The table will then show how many weeks' pay you are entitled to.

	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
17	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	1	1½	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	1	1½	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	1	1½	2	2½	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	1	1½	2	2½	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	1	1½	2	2½	3	3½	-	-	-	-	-	-	-	-	-	-	-	-	-
23	1½	2	2½	3	3½	4	4½	-	-	-	-	-	-	-	-	-	-	-	-
24	2	2½	3	3½	4	4½	5	5½	-	-	-	-	-	-	-	-	-	-	-
25	2	3	3½	4	4½	5	5½	6	6½	-	-	-	-	-	-	-	-	-	-
26	2	3	4	4½	5	5½	6	6½	7	7½	-	-	-	-	-	-	-	-	-
27	2	3	4	5	5½	6	6½	7	7½	8	8½	-	-	-	-	-	-	-	-
28	2	3	4	5	6	6½	7	7½	8	8½	9	9½	-	-	-	-	-	-	-
29	2	3	4	5	6	7	7½	8	8½	9	9½	10	10½	-	-	-	-	-	-
30	2	3	4	5	6	7	8	8½	9	9½	10	10½	11	11½	-	-	-	-	-
31	2	3	4	5	6	7	8	9	9½	10	10½	11	11½	12	12½	-	-	-	-
32	2	3	4	5	6	7	8	9	10	10½	11	11½	12	12½	13	13½	-	-	-
33	2	3	4	5	6	7	8	9	10	11	11½	12	12½	13	13½	14	14½	-	-
34	2	3	4	5	6	7	8	9	10	11	12	12½	13	13½	14	14½	15	15½	-
35	2	3	4	5	6	7	8	9	10	11	12	13	13½	14	14½	15	15½	16	16½
36	2	3	4	5	6	7	8	9	10	11	12	13	14	14½	15	15½	16	16½	17
37	2	3	4	5	6	7	8	9	10	11	12	13	14	15	15½	16	16½	17	17½
38	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	16½	17	17½	18
39	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	17½	18	18½
40	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	18½	19
41	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	19½
42	2½	3½	4½	5½	6½	7½	8½	9½	10½	11½	12½	13½	14½	15½	16½	17½	18½	19½	29½
43	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
44	3	4½	5½	6½	7½	8½	9½	10½	11½	12½	13½	14½	15½	16½	17½	18½	19½	20½	21½
45	3	4½	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
46	3	4½	6	7½	8½	9½	10½	11½	12½	13½	14½	15½	16½	17½	18½	19½	20½	21½	22½
47	3	4½	6	7½	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
48	3	4½	6	7½	9	10½	11½	12½	13½	14½	15½	16½	17½	18½	19½	20½	21½	22½	23½
49	3	4½	6	7½	9	10½	12	13	14	15	16	17	18	19	20	21	22	23	24
50	3	4½	6	7½	9	10½	12	13½	14½	15½	16½	17½	18½	19½	20½	21½	22½	23½	24½
51	3	4½	6	7½	9	10½	12	13½	15	16	17	18	19	20	21	22	23	24	25
52	3	4½	6	7½	9	10½	12	13½	15	16½	17½	18½	19½	20½	21½	22½	23½	24½	25½
53	3	4½	6	7½	9	10½	12	13½	15	16½	18	19	20	21	22	23	24	25	26
54	3	4½	6	7½	9	10½	12	13½	15	16½	18	19½	20½	21½	22½	23½	24½	25½	26½
55	3	4½	6	7½	9	10½	12	13½	15	16½	18	19½	21	22	23	24	25	26	27
56	3	4½	6	7½	9	10½	12	13½	15	16½	18	19½	21	22½	23½	24½	25½	26½	27½
57	3	4½	6	7½	9	10½	12	13½	15	16½	18	19½	21	22½	24	25	26	27	28
58	3	4½	6	7½	9	10½	12	13½	15	16½	18	19½	21	22½	24	25½	26½	27½	28½
59	3	4½	6	7½	9	10½	12	13½	15	16½	18	19½	21	22½	24	25½	27	28	29
60	3	4½	6	7½	9	10½	12	13½	15	16½	18	19½	21	22½	24	25½	27	28½	29½
60+	3	4½	6	7½	9	10½	12	13½	15	16½	18	19½	21	22½	24	25½	27	28½	30



REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 7 MARCH 2016  
 REPORT ON: OPERATIONAL CHANGES  
 REPORT BY: BRIDGE MANAGER  
 REPORT NO: TRB 5 -2016

## 1. PURPOSE OF REPORT

- 1.1 To seek Joint Board approval of the proposals for a revised staffing structure and alternative method for how the Operations team manage traffic on the bridge to ensure a more efficient and effective service.

## 2. RECOMMENDATIONS

- 2.1 It is recommended that the proposals outlined in paragraph 7.20 are approved and taken implemented by the Bridge Manager.

## 3. FINANCIAL IMPLICATIONS

- 3.1 Revenue savings in the order of £60,000 per annum are anticipated if these proposals are fully implemented.
- 3.2 Capital Costs Total: £95,000 (Vehicle Purchase – Replaced Every 12 years)

## 4. SUSTAINABILITY POLICY IMPLICATIONS

- 4.1 There are no Sustainability Policy implications of relevance to this report.

## 5. EQUAL OPPORTUNITIES IMPLICATIONS

- 5.1 There are no equal opportunities implications of relevance to this report.

## 6. IMPLICATIONS TO BRIDGE USERS

- 6.1 There will be fewer and shorter duration full bridge closures for operational reasons associated with breakdown, debris recovery and response time for inspection/repairs of bridge assets will be improved.

## 7. BACKGROUND

- 7.1 The current Operations team of fifteen comprises five Supervisors and ten support Officers. The Supervisors are stationed in the control tower and are responsible for overseeing and directing the day-to-day operation of the bridge with the assistance of the Officers. The Supervisors are responsible for temporary closures, due to weather or Police incidents and for directing the Officers in the recovery of vehicles from the bridge and attendance at all incidents. Litter picking, ground maintenance and maintenance of the public toilet in Fife are additional duties carried out by the Officers.
- 7.2 The current Spectacle Lift Recovery Vehicle is nearing the end of its useful life and is due in 2016 for replacement at a cost of approximately £45,000. The Bridge Manager has undertaken a review of the number of breakdown incidents on the Bridge in 2015 and makes the following observation:
- 7.3 Total number of Stationary Traffic on Bridge Carriageways in 2015: 62  
 Vehicles recovered by TRBJB in 2015: 36  
 Vehicles recovered by the Spectacle Lift in 2015: 29  
 This is a recovery rate of almost 60%

- 7.4 It is clear that with the relatively low number of recoveries undertaken by the TRBJB in a year, then the effectiveness of owning and operating a recovery vehicle must be investigated. The Bridge Manager therefore carried out research by speaking with local recovery companies, and notes that to be effective, recovery companies own and operate several different types of recovery vehicles, including Flat Bed, Spectacle Lift, Hiab Recovery and Heavy Goods Lifting Vehicles. This is to cope with the varying vehicle types on the road, including 4x4 cars, 4x4 SUV (Sports Utility Vehicles, such as BMW X5, Audi Q6), electric vehicles and vans of varying sizes. The AA guide for vehicle recovery sets-out how each and every make of vehicle should be recovered and it is clear from our statistics that our effectiveness at this way of operating is now limited, and is unlikely to improve given the increase in vehicle types on the road.
- 7.5 Current operating procedures on noting a stationary vehicle is to close the bridge and assess whether or not the vehicle can be recovered in-house. If it can, then the bridge remains closed until staff members have completed a recovery or, if the vehicle cannot be recovered, the bridge remains closed until signage, cones and lights have been placed in a taper covering 50m behind the stationary vehicle. Average Bridge closure times for carrying out a full recovery is approximately 10-15 minutes, increasing to approximately 20 minutes if the vehicle cannot be recovered, with external recovery companies contacted and completing the recovery on the TRBJB's behalf approximately 30 minutes after contact. The taper is required to provide a "safe zone" behind the vehicle should oncoming drivers fail to notice the restriction and is in line with current good practice guidance within the physical limitations of the bridge.
- 7.6 The use of an Impact Protection Vehicle (IPV) will minimise the need for any closure of the bridge as it can be used as a highly visible blocking vehicle to warn oncoming drivers of an obstruction in lieu of cones. It is considered that this is a safer way to isolate obstructions on the carriageway as a result of the highly visible flashing arrows and is in line with current Approved Codes of Practice (Chapter 8 of the Traffic Signs Manual). Given the response times of local recovery companies, then it is anticipated that a lane restriction will be in-place for approximately 30 minutes in lieu of a full closure. This will also remove the uncertainty users have with respect to the bridge closure time and will minimise driver frustration. Whilst it is acknowledged that any lane closure on the bridge is disruptive, the Bridge Manager considers that the overall detrimental impact on traffic flow within the City Centre and in Fife will be minimised.
- 7.7 An IPV is a versatile vehicle and will improve the flexibility and response times for carrying out regular bridge inspections and repairs as necessary, negating the need to hire in a vehicle and driver at a cost of approximately £750 per day and allows an immediate response to emergency repairs.
- 7.8 Operating an IPV would bring the Tay Road Bridge in-line with all the other managed bridges in the UK.
- 7.9 Other added benefits will be the opportunity to enhance the skills of the Operations Officers and Supervisors leading to an increase in day-to-day productivity and recognition of this with a regrade of position. The Operations Officer and Operations Supervisor posts have been evaluated with the following implications:
- Operations Officer—Regraded from GRADE 02 to GRADE 03 (Refer Appendix 3)  
Operations Supervisor—Regraded from GRADE 03 to GRADE 04 (Refer Appendix 3)
- 7.10 As a result of the proposed Operational change, staffing levels in the Operations Team can be reduced from ten Operations Officers to six Operations Officers as the IPV can be safely operated by a single individual. Costs can therefore be offset by offering Operations Staff the opportunity to take Voluntary Early Retirement/Voluntary Redundancy with a view to staff leaving at the end of September 2016 to align with a training programme.

- 7.11 Costs are derived as follows:
- 7.12 Recurring Revenue Increase of £40,000 (Annual Recurring Revenue Costs as a result of job re-grading for Officers and Supervisors)
- 7.13 One-off Revenue Cost For eight members of staff, to gain LGV Class 2 Vehicle License: £8,700 (One-off Training Costs for 8 members of staff)
- 7.14 One-off Revenue Cost For eight members of staff to obtain IPV Ticket and National Highway Sector Scheme (NHSS) 12 A/B Ticket – For Static Temporary Traffic Management on Motorways and High Speed Dual Carriageways: £26,000
- 7.15 Recurring Annual Revenue Cost for Refresher Training for eight members of staff: £1000 (Training is refreshed every five years for eight staff members at a total cost of £5,000)
- 7.16 Recurring Annual Revenue Cost for enhanced Vehicle Maintenance for IPV: £5000
- 7.17 Costs will be offset by offering staff the opportunity for Voluntary Early Retirement or Voluntary Redundancy under a VER/VR scheme and selling the existing Spectacle Lift Vehicle will contribute to one-off receipts.
- 7.18 Costs associated with vehicle recovery will be passed onto the vehicle drivers in line with the Tay Road Bridge Joint Board Bye-Law's for the Management, Regulation and Control of The Tay Road Bridge Paragraph 9.2.
- 7.19 Capital Cost of IPV: £95,000 (Replacement Vehicle required every 12 years

NOTE: An HGV Operators License and Transport Manager are not required as no goods will be carried.

7.20 **In summary it is recommended that:**

The Board agree to the purchase of an IPV and all associated training of TRBJB staff to safely operate, and agree to the sale of the current Spectacle Lift Recovery Vehicle,

Early Retirement or Voluntary Redundancy is offered to all Operations related staff or by natural wastage when employees leave the Board's employment with the ultimate aim of reducing the Operations Officers numbers from ten to five; refer to TRB Report 6 March 2016.

**8. CONSULTATIONS**

- 8.1 The Clerk, Treasurer and Engineer to the Board have been consulted in the preparation of this report and are in agreement with the contents. Trade Unions have also been consulted.

**9. BACKGROUND PAPERS**

- 9.1 None.

Alan Hutchison  
Bridge Manager

8 February 2016

## Appendix 1 – Example of proposed 18 Tonne Impact Protection Vehicle



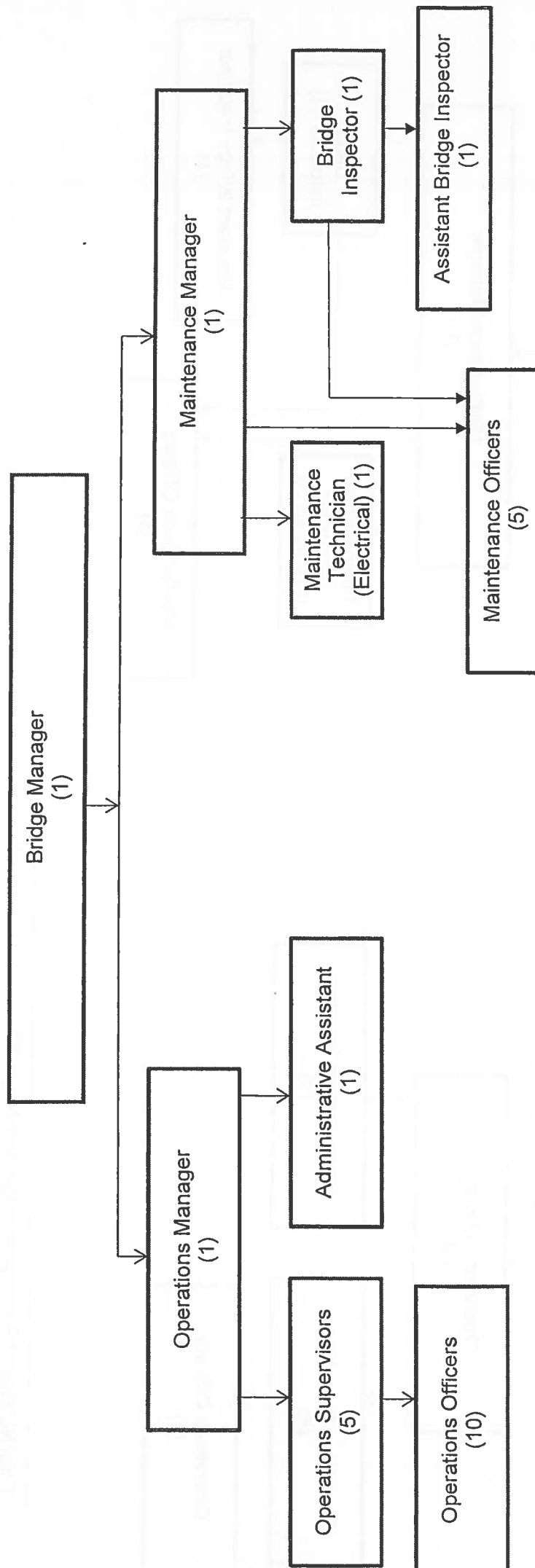
**Iveco Eurocargo 180E25S 18t Sleeper Cab, 6570 WB, AS Tronic Semi Auto Transmission, Euro 6, Dual Passenger Seat,**

### Body Equipment

Traffic Management body painted white, Dropsides and handrail, Toast rack for Signs, O/S and N/S Access at rear of vehicle, Sign frame storage to front of vehicle with adjustable restraints, Sandbag storage underslung N/S and O/S, Dropwells to both sides and non slip floor, Panic button in dropwells and on handrail, Dropwell lights, Adjustable handrail to dropwell, 1200 mm beacon bar with Xenon and LED lamps fitted to cab, 2 X single Xenon beacons to top of rear sign frame, Rear mounted fold down VSA lighting board with 610 arrow in diamond grade at 5 degrees, 4 X Worklights facing load area, 2 forward facing and two to rear, Handwash unit, Reverse beeper, Low light reverse camera with flat screen split system showing load area with audio, 70MPH Crash cushion with automatic brake activation, Chapter 8 signage

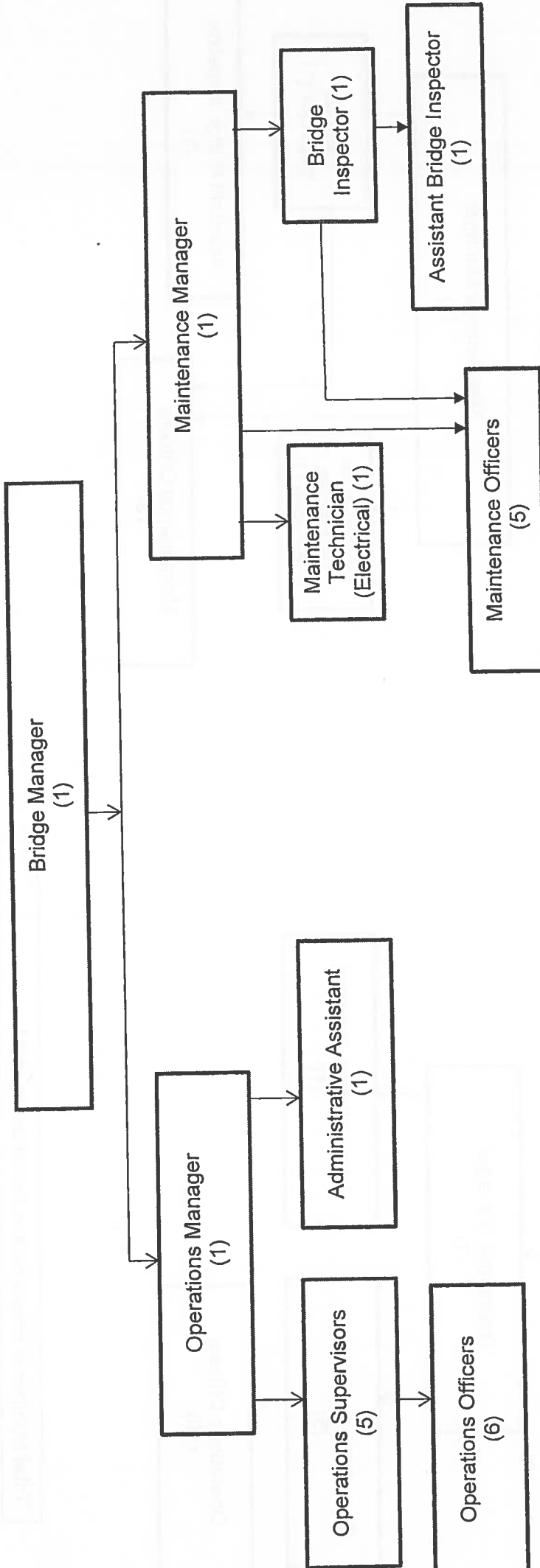
Appendix 2

TAY ROAD BRIDGE  
ORGANISATION STRUCTURE EXISTING FEBRUARY 2016



Total Number of Employees in this structure = 27

TAY ROAD BRIDGE  
ORGANISATION STRUCTURE PROPOSED MARCH 2016



Total Number of Employees in this structure = 23



## Appendix 3 – Current Post Grades February 2016

POST	PAY GRADE	SPINAL POINTS
MAINTENANCE MANAGER/ADMINISTRATION OFFICER	LGE-GRADE 07	<b>056 TO 062:</b> 27,569.49 - 30,096.86
MAINTENANCE TECHNICIAN/ELECTRICAL TECHNICIAN/MAINTENANCE SUPERVISOR	LGE-GRADE 05	<b>038 TO 044:</b> 21,125.68 - 23,054.96
MAINTENANCE OPERATIVE	LGE-GRADE 04	<b>030 TO 036:</b> 18,733.36 - 20,469.72
OPERATIONS SUPERVISOR	LGE-GRADE 03	<b>023 TO 029:</b> 16,881.25 - 18,424.68
ADMINISTRATIVE ASSISTANT	LGE-GRADE 03	<b>023 TO 029:</b> 11,093.39 - 12,449.11
OPERATIONS OFFICER	LGE-GRADE 02	<b>012 TO 018</b> 14,334.59-15,627.21

## Appendix 3 – Proposed Post Grades March 2016

POST	PAY GRADE	SPINAL POINTS
MAINTENANCE MANAGER/OPERATIONS MANAGER	LGE-GRADE 07	056 TO 062: 27,569.49 - 30,096.86
MAINTENANCE TECHNICIAN/ELECTRICAL TECHNICIAN/BRIDGE INSPECTOR	LGE-GRADE 05	038 TO 044: 21,125.68 - 23,054.96
ASSISTANT BRIDGE INSPECTOR	LGE-GRADE 4.5	036 TO 038: 20,469.72 - 21,125.68
MAINTENANCE OPERATIVE/OPERATIONS SUPERVISOR	LGE-GRADE 04	030 TO 036: 18,733.36 - 20,469.72
OPERATIONS OFFICER	LGE-GRADE 03	023 TO 029: 16,881.25 - 18,424.68
ADMINISTRATIVE ASSISTANT	LGE-GRADE 03	023 TO 029: 11,093.39 - 12,449.11

**REPORT TO:** TAY ROAD BRIDGE JOINT BOARD – 7 MARCH 2016  
**REPORT ON:** INTRODUCTION OF COMPUTER AND INTERNET GUIDELINES  
**REPORT BY:** BRIDGE MANAGER  
**REPORT NO:** TRB 7 - 2016

**1 PURPOSE OF REPORT**

- 1.1 To seek Joint Board approval of the Bridge Manager's recommendation to introduce Computer and Internet Guidelines into the Term and Conditions of all TRBJB employees in line with recommendations made by the Boards Internal Auditor.

**2 RECOMMENDATIONS**

- 2.1 It is recommended that the Joint Board implement the Bridge Manager's recommendation to introduce Computer and Internet Guidelines into the Terms and Conditions of all TRBJB employees.

**3 FINANCIAL IMPLICATIONS**

- 3.1 None.

**4 SUSTAINABILITY POLICY IMPLICATIONS**

- 4.1 There are no Sustainability Policy implications of relevance to this report.

**5 EQUAL OPPORTUNITIES IMPLICATIONS**

- 5.1 There are no equal opportunities implications of relevance to this report.

**6 IMPLICATIONS TO BRIDGE USERS**

- 6.1 There are no implications for bridge users arising from this report.

## 7 BACKGROUND

- 7.1 Following the TRBJB switch to IT support delivered by Dundee City Council, Internal Audit Report 2014/15 IT Network Arrangements by Henderson Loggie, paragraph 3.1, recommended that Dundee City Council IT related policies and procedures should be disseminated to staff. The Computer and Internet Guidelines will educate and protect all TRBJB employees and the Joint Board from the potential reputational damage arising from inappropriate use of computers and the internet by employees of the TRBJB, and help minimise the risk of interference from third parties. The Guidelines to be introduced into all Employees Terms and Conditions are included at appendix 1.

## 8 CONSULTATIONS

- 8.1 The Clerk, Treasurer and Engineer to the Board and Unions have been consulted in the preparation of this report and are in agreement with the contents.

## 9 BACKGROUND PAPERS

- 9.1 None.

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Alan Hutchison  
Bridge Manager  
5 February 2016

earliest version of their software, or in RTF (rich text format) or similar format. This should make it readable to most applications.

- Remember, even though a message is put in the wastebasket and the wastebasket is emptied, the message will remain on disk until that portion of the disk is re-used. Copies may also exist on back up tapes and on the sender's or recipient's systems. It may be possible to trace a message long after the user deletes it.
- The e-mail system is essentially for use in pursuing Tay Road Bridge business. However, employees may, as a privilege, use the e-mail system for personal messages. Composing, sending and reading of personal messages should generally be limited to lunch times or outwith working hours providing that the equipment is not required for Tay Road Bridge business. Any individual who is considered to be abusing this privilege will have it withdrawn. Disciplinary action may result in extreme cases, such as excessive use within working hours or sending or storing messages containing, attaching or relating to inappropriate material.
- E-mails should not normally be encrypted. If, in exceptional circumstances, a user feels that encryption is essential, they should contact the IT Division for assistance.

### Housekeeping and Records Management

- The e-mail system is primarily intended to speed up communication. It incorporates a filing facility to allow users to organise their sent and received messages for short periods but it is not designed to be used for long term filing or storage.
- All e-mail messages are stored centrally and the volumes involved can quickly become unmanageable if users do not carry out regular "housekeeping". As with traditional paper records, it is each user's responsibility to ensure that their records are kept in good order and cleaned out regularly.
- Users should regularly (at least monthly) review their mailboxes to ensure that messages that are no longer required are deleted. Messages should be deleted. Messages should be deleted unless there is a good reason to keep them, not the other way round.
- Consider whether anybody else has a copy of an attachment you are thinking of keeping. Authors of Committee reports will have a copy, as will the Committee Services Section. Most Committee reports are now available online.
- It is not usually necessary to keep multiple drafts of reports or other documents, especially once they have been finalised.
- Many messages relate to short term issues like arrangements for meetings etc. These can usually be deleted fairly quickly.
- If you send a reply which includes the text of the original message, you can safely delete the original message.
- Messages and/or attachments requiring long term storage or archiving should be printed off and stored in traditional filing systems. As time passes and technology moves on, the software and equipment needed to read today's electronic documents may no longer be available. If you are in any doubt about whether long term storage or archiving is appropriate, consult your department's Records Management Co-ordinator. Advice is also available from the Records Management Group's Guide to Best Practice.

## GENERAL GUIDELINES FOR THE USE OF COMPUTER FACILITIES

The Tay Road Bridge's computing facilities are provided to improve efficiency, cost effectiveness and levels of service. They offer many benefits in terms of communication, calculation, information handling etc. However, they can also be misused and abused.

The Information Technology Division have implemented a consolidated server and storage platform across the Tay Road Bridge. To maximise the efficient and effective running of this platform for business use, significant restrictions need to be implemented to ensure that usage and performance is not compromised by unauthorised or inadvertent use to Internet facilities.

Internet facilities have become more sophisticated and consume more IT resources. Examples of these sophisticated facilities are video-streaming, Pod-casting and live radio broadcasts.

Use of these facilities on Tay Road Bridge equipment must be for work purposes only. Tay Road Bridge provided network and service equipment do not have sufficient capacity to allow private use of these facilities, as this would have a detrimental performance effort on users of these systems.

The purpose of these guidelines is to help ensure that the people of Dundee get the return they deserve from the Tay Road Bridge's investment in computer facilities. The guidelines also aim to protect employees by giving clear advice about good practice, some of the possible pitfalls and what is and is not acceptable use of Tay Road Bridge computers.

These guidelines apply to Elected Members, Tay Road Bridge employees and employees of any external organisations accessing systems provided by the Tay Road Bridge. It is the responsibility of the person facilitating access to ensure that external parties have been given and signed for the guidelines.

### Access

Access to the Tay Road Bridge computing facilities is granted by use of a log in name and password. Individuals should choose a password that is secure and not easily guessed as per the terms of the Password Policy. They are responsible for keeping passwords secret at all times and should not reveal their password to anyone else, this includes your Line Manager. The combination of password and user name is your identity on the network and therefore individuals are responsible for any activity on computing facilities which is initiated by their user name. If an individual believes that somebody else may know their password, they should change it immediately. Individuals should not attempt to access any system that they are not authorised to.

Employees should take steps to ensure the safety and integrity of onscreen data if they are away from their desks. Guidance should be sought from IT reps if necessary.

Where an individual suspects that unauthorised access to computer facilities is taking place, it must be immediately reported to a Supervisor.

Any requests made to the IT Division for access to other users' logins or e-mail boxes must be made in writing (an e-mail is sufficient) and authorised by the Supervisor of either the requestor or the person who's password will be breached – whoever is the more senior.

Example: An employee requires access to a team leader's account; written authorisation from the Team Leader's Supervisor, a team leader requires access to an employee account, written authorisation from the Team Leader's Supervisor. The written authorisation should also state the reason why access is required.

## Privacy

Individuals are responsible for ensuring the privacy of information held by them on computing facilities. Any information stored about individuals must be in accordance with the Data Protection Act.

All information held by individuals should be considered as private. The ability to read or alter information held on a computer system does not imply permission to do so. Individuals must not attempt to read others' files unless given explicit permission to do so by an authorised employee.

## Harassment

Individuals must not use computing facilities for the creation, display, production or propagation of material which falls into the following categories:

- Offensive;
- Indecent;
- Of a menacing nature;
- Intended to misinform and thereby cause annoyance, inconvenience, or needless anxiety in another.

Individuals should take care when using electronic communication; messages can easily be misunderstood or misinterpreted.

The Tay Road Bridge regards all forms of harassment as unacceptable and will deal with any complaints in accordance with the Personal Harassment Policy.

## Storage

The IT Division have implemented a Storage Area Network as the Tay Road Bridge's storage platform. To ensure the efficient and effective use of this facility:

- Always store shared information in the "team" or "public" areas.
- Trust the backups; do not store numerous copies of the same information.
- When employees leave the Tay Road Bridge ensure that any information stored in their "home" area is transferred to an appropriate area.

- Only store shortcuts on the desktop. Documents, etc. stored on the desktop will lead to delays logging in and out.

Although limited personal use of Email and the Internet is allowed, it is strictly forbidden to store any non-business information, data, music, images or software on any of the Tay Road Bridge's computing facilities.

## Copyright and Licence Conditions

The software used on Tay Road Bridge computer systems is copyrighted and is used under licence agreements.

Individuals must not take copies of any software unless authorised to do so.  
Individuals must not attempt to modify software.

Individuals must not load any unlicensed/unauthorised software on to Tay Road Bridge computer systems, this includes but not restricted to: music, video and images.

If there is any doubt about the licence arrangements for software, individuals should clarify the position with their departmental supervisor.

## Virus Protection

All computer systems used for Tay Road Bridge business have anti-virus software installed prior to use. Automatic updates occur to ensure this software is at the appropriate level.

Laptops and other portable devices must be connected to the network at least monthly to ensure these devices have the appropriate level of anti-virus software.

Users should ensure that they know how and when they should scan a file for viruses. Advice should be available from the IT Divisions helpdesk on extension 8000.

## Backups

It is every user's responsibility to ensure, through the IT representatives, that their own files are being backed up. They should also be aware that files saved solely on individual PCs are not backed up and could easily be lost. Information and advice on backup and recovery procedures is available from the IT Department.

## Health and Safety

Users should ensure that they are familiar with the principles of good workstation layout and safe working practice in respect of the use of computer equipment. Advice is available from the Personnel Department.



## Queries

Queries arising from these general guidelines, or those covering the use of e-mail or the Internet, should be raised as follows:

- Technical issues relating to the use of computer software or hardware should be referred to the IT Helpline on extension 8000.
- Queries relating to the application or interpretation of the policies outlined in the guidelines should be referred to the Head of Personnel on extension 4224.
- Queries relating to the requirements of the Data Protection Act should be referred to the Support Services Department on extension 4403.
- Queries relating to workstation layout and safe working practice should be referred to your Safety Representative.

## **INTERNET GUIDELINES**

### **Introduction**

The Internet is made up of many smaller contributing networks which support the open exchange of information among many different kinds of organisations all over the world. It provides immediate access to a wide variety of national and international electronic resources. It also contains some material that is illegal, defamatory, inaccurate, potentially offensive or objectionable to some people and which may not be appropriate for employees' use. With and Tay Road Bridge's commitment to the use of the Internet in mind, there is a need for the authority to have guidelines for its use.

The basic aim of these guidelines is to ensure that, in using the Internet, neither you as an individual nor the Tay Road Bridge breaks the law, does anything unethical or anti-social, or damages the interest of the Tay Road Bridge. This document may be subject to amendments from time to time to meet changing needs, while still reflecting this aim. Employees will be kept informed of any changes.

### **Quality of Information**

The quality of information on the Internet is extremely variable and should not be relied upon uncritically. It is the responsibility of the user to make a judgement about any information obtained as to whether it is good enough for the purpose for which it will be used, and to verify it independently if necessary.

### **Discussions/Newsgroups**

Individuals who participate in discussions in newsgroups and mailing lists should only offer information and advice on matters that are appropriate to their particular job. Users should not offer help in areas which are the responsibility of other officers within the authority. In such circumstances, they may direct or pass enquiries to the appropriate person, if known.

Individuals must not take part in discussions on matters which are politically controversial, whether locally or nationally, and must never give out information and advice known to contradict the Tay Road Bridge's policies or interests, or which is confidential, when using the Tay Road Bridge Internet resources.

Employees should take care to avoid defamation, breach of confidence, negligent misrepresentation and the inadvertent formation of contracts.

Individuals are asked to use their discretion when accessing the Internet to ensure that there is likely to be a reasonable return for the effort involved.

### **Unacceptable use of Internet Resources**

Individuals must not use the Tay Road Bridge's Internet resources for the following purposes:

- Breaking through security controls, whether on the Tay Road Bridge's equipment or on any other computer system.
- Accessing Internet traffic (such as e-mails) not intended for you, even if not protected by security controls, or doing anything which would adversely affect the ability of others to access Internet resources they are entitled to access.
- Intentionally accessing or transmitting computer viruses and similar software.
- Intentionally accessing or transmitting information about, or software designed for, breaching security controls or creating computer viruses.
- Intentionally accessing or transmitting material which is offensive to colleagues or members of the public, obscene, sexually explicit, pornographic, racist, defamatory, hateful, incites or depicts violence, or describes techniques for criminal or terrorist acts or otherwise represents values which are contrary to Tay Road Bridge policy.
- Knowingly doing anything illegal under Scottish Law or the law of any other relevant country.
- Political lobbying or private commercial business.
- Any activity which could cause congestion and disruption of network and systems, this includes personal use of streaming audio and video.
- Online gaming.

This disciplinary procedure will be invoked to investigate examples of the above activities. Such conduct could warrant summary dismissal.

However, in the event that an individual inadvertently triggers an access violation message or gains access to a site which may contain a virus or contain unacceptable material detailed above, they should notify their line manager of the matter. The Tay Road Bridge realises that such instances may occur from time to time and provided the above is adhered to, no action will be taken.

Many organisations accept orders for goods and services via the Internet. Under no circumstances should individuals place orders or conduct other formal transactions on behalf of the Tay Road Bridge this way. Instead, any orders should be placed through normal procedures.

## Downloading Software

Downloading of software from the Internet is prohibited unless the user has received prior authorisation from the IT Division. If there is any uncertainty regarding the downloading of software etc., users are advised to contact the Information Technology Division's helpdesk on ext. 8000.

If, after authorisation, an individual downloads any software or information contained on, or available for retrieval through the Internet, they are responsible for ensuring that the copyright, patent or other rights of owners are respected.

In particular, software described as "public domain", "shareware" etc. may not be free. In many instances, these products are copyright and a fee is imposed by their creator for corporate use, even if they are free for individual home users. In some cases, a limited "evaluation" period of free use is permitted, after which a fee is payable. Employees are responsible for understanding and obeying the conditions specified in each individual case. Where a fee is payable for the

lawful use of a product, the individual is responsible for arranging for approval and payment through the normal purchasing procedures. If approval is denied, the product must be deleted from all computers where it has been installed.

Equally, individuals must not transmit copyright software from their computer to the Internet or permit anyone else to access it on their computer via the Internet.

### **Personal Use of Internet Facilities**

The Internet is essentially for use in pursuing Tay Road Bridge business. However, employees may, as a privilege, use the Internet/e-mail for personal transmissions. These transmissions should generally be limited to lunch times or outwith working hours providing that the Internet resources are not required for Tay Road Bridge business. Any individual who is considered to be abusing this privilege will have it withdrawn.

Disciplinary action may result in extreme cases such as excessive use within working hours or accessing sites that are considered to be inappropriate (see Unacceptable Use of Internet Resources).

The Police will be advised by the appropriate Manager in the IT Division, in conjunction with the designated Manager of the employing Department, of Internet access which is deemed inappropriate and which may lead to criminal prosecution.

## THE LEGAL IMPLICATIONS OF THE E-MAIL AND THE INTERNET

### Defamation

Although e-mail and the Internet in general appear to be informal media for communication, the laws of defamation in fact cover them. The basic points of these laws are as follows:-  
For a statement to be defamatory, three tests have to be satisfied:

- It must be untrue
- It must refer to the victim of the defamation
- It must be published to a third party

In defamation law, "published" simply means "communicated to", and a defamatory statement is one which is likely to make ordinary people think worse of the victim. It is simply a question of considering the natural and ordinary meaning of the relevant words, including any implications, which would be obvious to a reasonable reader of the statement.

Transmission by either internal or external e-mail, or any other publication on the Internet such as a newsgroup, mailing list or bulletin board will amount to publication.

In defamation law the author and the publisher are liable for the defamation, but publisher has a special meaning, it means anyone involved in the dissemination of the libel. In Internet terms this may include:

- The author's employer
- Internet service providers
- Bulletin board/newsgroup operators
- 

Publishers such as the above are more likely to be pursued in any libel action, as the author may be difficult to trace and is likely to have fewer assets.

### Breach of Confidence

The ease with which material can be forwarded and copied over a computer system makes a breach of confidence all the more likely. If confidential information is provided in circumstances where there is a duty to keep it confidential, and that material is provided to a third party who makes unauthorised use of it, individuals may be liable for a breach of confidence.

### Negligent Misrepresentation

The law imposes a duty of care on a person or company providing advice where the recipient reasonably relies upon it. The same applies to advice provided electronically. Since an e-mail can be identifiable as emanating from the Tay Road Bridge, then the Tay Road Bridge will be liable for the effect of any such advice which the recipient, or even a third party, reasonably relies upon.

## Inadvertent Formation of Contracts

The law governing the circumstances in which an individual can commit their employer to a contract are the same as for non electronic communication. Provided an outside party reasonably believes that the individual had authority to negotiate or enter into an agreement, then the Tay Road Bridge will be bound by what the individual has said. E-mails will be identified as originating from the Tay Road Bridge, so the recipient will in most cases be acting reasonably if they assume that it is sent with the Tay Road Bridge's authority.

## Disclosure of Computer Records

The Tay Road Bridge could be served with a Court Order compelling it to preserve and hand over relevant electronic records, such as e-mails.

Under the provisions of the Data Protection Act individuals, including members of the public, may request copies of any e-mails that relate to them.

## Vicarious Liability

Employers are vicariously liable for the acts of their employees. This means that employees of the Tay Road Bridge have the Tay Road Bridge's authority delegated to them in the course of their duties, and that both the individual and the Tay Road Bridge are responsible for any actions they take on the Tay Road Bridge's behalf.

## Standard Clause

Users should be aware that a standard clause will be automatically inserted at the start of all addresses outside the Tay Road Bridge. The clause is subject to change at any time, without notice but at the time of publication of these guidelines it reads:

"This e-mail and any files transmitted with it is confidential and intended solely for the person or organisation to whom it is addressed. If you are not the intended recipient, you must not read, copy or disseminate the information or take any action in reliance on it and it would be appreciated if you would also notify the sender by reply e-mail and then delete this e-mail immediately. All messages passing out of this gateway are checked for viruses but the Tay Road Bridge strongly recommends that you check for viruses using your own virus scanner as the Tay Road Bridge will not take responsibility for any damage caused as a result of virus infection".

As the clause has been drafted in a form suitable for all departments to use, it will be necessary to add suitable working to the body if it is being sent for negotiating purposes only, without prejudice, etc.

## Copyright

Users wishing to protect the Tay Road Bridge's copyright should simply add Tay Road Bridge and the year in which the e-mail is sent.

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 7 MARCH 2016

REPORT ON: FRAUD GUIDELINES

REPORT BY: THE TREASURER

REPORT NO: TRB 3-2016

**1 PURPOSE OF REPORT**

The purpose of this report is to submit to Board Members the proposed revised Fraud Guidelines for approval.

**2 RECOMMENDATIONS**

It is recommended that the Joint Board approve the revised Fraud Guidelines which will complement the various guidance and procedure documents already in place for the employees and Members of Tay Road Bridge Joint Board.

**3 FINANCIAL IMPLICATIONS**

There are no financial implications arising directly out of this Report.

**4 BACKGROUND**

The 2014/2015 Internal Audit report to the Joint Board on 8 June 2015 included a review of Employment Legislation and Policies, Recruitment and Staff Performance and Development (Internal Audit Report 2015/03) which recommended that an assessment should be undertaken to identify areas of risk in terms of non-compliance with the UK Bribery Act and these should be addressed in the Fraud Guidelines. The Board is asked to approve the attached Fraud Guidelines document which encompasses the Board's Anti-Fraud and Corruption Strategy and Anti-Bribery Policy.

**5 POLICY IMPLICATIONS**

This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti Poverty, Equality Impact Assessment and Risk Management. There are no major issues in connection with these.

**6 CONSULTATIONS**

The Clerk, Bridge Manager and the Engineer to the Board have been consulted in the preparation of this report and are in agreement with the contents.

**7 BACKGROUND PAPERS**

None

**MARJORY STEWART  
TREASURER**

**18 FEBRUARY 2016**

**TAY ROAD BRIDGE JOINT BOARD**

**FRAUD GUIDELINES**

**March 2016**



## TAY ROAD BRIDGE JOINT BOARD

## FRAUD GUIDELINES

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**Appendix**

- A Directorate Contacts
- B Key Areas in the Structure and Conduct of an Investigation

## 1 Introduction

- 1.1 The Tay Road Bridge Joint Board (the Board) is committed to safeguarding the public funds entrusted to it and maintaining the highest standards of probity. In order to fulfil this commitment, the Board has a zero tolerance approach to fraud, corruption and bribery. There is no acceptable level of fraud, corruption or bribery.
- 1.2 The Board is determined to protect itself and the public from fraud and corruption and is committed to maintaining an effective anti-fraud and corruption strategy which will provide a framework to:-
- o Encourage fraud and anti-bribery prevention;
  - o Promote detection;
  - o Investigate all instances of suspected fraud;
  - o Pursue recovery of any losses; and
  - o Invoke disciplinary and police proceedings, where appropriate.
- 1.3 An internal control framework exists to ensure that the Board's financial and operational environments are properly controlled. The following documents and procedures are an important part of effective internal control processes:-
- o Standing Orders;
  - o Scheme of Administration for Financial Regulations;
  - o Scheme of Administration for Tender Procedures;
  - o Scheme of Administration for Delegation of Powers;
  - o Operating Procedures and Guidelines;
  - o Employees' Conditions of Service and Employment Policies;
  - o Code of Conduct for Board Members; and
  - o The National Code of Conduct for Local Government Employees in Scotland.
- 1.4 As stewards of public funds, employees, officers and Board members must have, and be seen to have, high standards of personal honesty and integrity.

## 2 Definitions

- 2.1 Fraud:  
The term is used to describe obtaining money, assets, contracts, benefits or advantage through deliberate deceit, whether active or passive. It is commonly used to describe a wide variety of dishonest behaviour such as deception, forgery, false representation, theft, embezzlement, bribery and concealment of material facts. Fraud can be perpetrated by persons outside as well as inside an organisation and by collusion. The Board defines fraud as a dishonest action designed to facilitate gain (personally or for another) at the expense of the Board or the wider community.
- 2.2 Corruption:  
This relates to the offering, giving, soliciting or acceptance of an inducement or reward which may improperly influence the action of any person.

- 2.3 Bribery:  
This is defined as giving someone a financial or other advantage to encourage that person to perform their functions or activities improperly or to reward that person for having already done so.

### **3 Standards in Public Life**

- 3.1 In all its dealings the Board will adhere to the seven principles of public life set out in the Nolan principles below:-

#### Selflessness

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

#### Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

#### Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

#### Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

#### Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

#### Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

#### Leadership

Holders of public office should promote and support these principles by leadership and example.

### **4 The Board's Anti-Fraud and Corruption Strategy**

- 4.1 The objective of this strategy is to prevent fraud and corruption. The purpose of this strategy is to formalise the responsibilities and arrangements for the prevention of, and response to, fraud and corruption.
- 4.2 The Board takes ultimate responsibility for the protection of its finances and those that are administered on behalf of the Government. The Board recognises that fraud and corruption are costly in terms of reputational risk and financial loss. The Corporate Governance Framework which underpins

the Board's activities has a number of components that exist to protect the Board against fraud and corruption. These are:-

#### Annual Governance Statement

The Board has approved and adopted a local Code of Corporate Governance that is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and Society of Local Authority Chief Executives (SOLACE) framework Delivering Good Governance in Local Government. This statement explains how the Board delivers good governance and reviews the effectiveness of these arrangements. Within the overall control arrangements of this statement, the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded, and material errors or irregularities are either prevented or would be detected within a timely period. It is based on a framework of regular management information, financial regulations, administrative procedures and management supervision.

#### Internal Audit

Under the Public Sector Internal Audit Standards internal auditing is defined as an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It is widely recognised that effective internal audit cover is regarded as a matter of good practice. In addition it supports the Board's Section 95 Officer discharge the responsibilities contained in the legislation. As part of the assurance gathering process used to prepare the Board's Annual Governance Statement the Internal Auditor provides an annual report providing an opinion on the adequacy and effectiveness of the Board's control environment.

#### External Audit

External Audit will carry out specific reviews to test the adequacy of the Board's financial systems. They also examine arrangements for preventing and detecting fraud and corruption.

#### Service Level Agreements with stakeholders

The Board will liaise where appropriate with outside organisations to encourage closer working and formalising joint working through the implementation of Service Level Agreements. However, these agreements will necessarily be subject to there being appropriate legal gateways to sharing of information and resources.

#### Councillors Code of Conduct

The Ethical Standards in Public Life (Scotland) Act 2000 introduced a new ethical framework for public life in Scotland. Scottish Ministers have issued Code of Conduct for Councillor's setting out principles and rules on the treatment of Councillor's interests. In addition the 2000 Act places a duty on Councils to promote the observance of high standards of conduct by their Councillor's and to assist them to observe the Code in accordance with Guidance issued by the Standards Commission for Scotland. The 2000 Act also places a duty on Councils to maintain and allow the public access to a Register of their Councillor's interests in accordance with Regulations made by the Scottish Ministers and Guidance issued by the Standards Commission.

In the case of Board Members they must declare their interests in their constituent Council's Register of Members Interests.

#### Code of Conduct for Board Employees

This National Code sets out the minimum standards of conduct that is expected of a Local Government employee. This covers general standards; financial and non-financial interests; relationships with colleagues, managers, councillors, contractors, media and the public; gifts and hospitality, appointments, political neutrality and political restrictions.

#### Risk Register

The Board has a risk register in order to identify, record, review and revise key business risks. All risks have been evaluated and prioritised. The main priorities within this strategy are the identification, evaluation and control of risks which threatens the Board's ability to deliver services to the public.

#### Recruitment and Selection Procedures

The Board's Recruitment and Selection Procedure ensures that employees are appointed on merit and includes controls to eliminate the appointment of unsuitable persons. All applicants who accept the Board's offer of employment are consenting to the Board using the personal data which they have provided in connection with the application and which they may provide in the future, for fraud prevention purposes. This means that the Board can check and/or data match personal data held between the Board and other organisations as deemed necessary. All job applicants are required to fully comply with the recruitment and selection process which includes providing correct and accurate information at all stages of the recruitment process. Prior to appointing the preferred candidate the recruiting manager is required to ensure that they are satisfied with all documentation submitted. Where managers have a concern on the accuracy or validity of the submitted documentation they should contact Human Resources. Employees who have provided false or inaccurate information during the recruitment and selection process will be investigated in accordance with the Board's Procedure for Dealing with Breaches of Discipline and Sub Standard Work Performance. Appropriate action will be taken which may include dismissal.

4.3 The Board's strategy for the prevention and detection of fraud and corruption is based on the following comprehensive and related elements:

- o Developing and promoting an anti-fraud culture;
- o Allocating responsibilities for the overall management of the risk of fraud;
- o Establishing cost effective internal controls to detect and deter fraud;
- o Responding effectively to fraud when it occurs, including taking appropriate legal and/or disciplinary action; and
- o Monitoring systems to record, and subsequently monitor, all discovered cases of fraud.

## 5 The Board's Anti-Bribery Policy

### 5.1 Background

The UK Bribery Act 2010 came into force in July 2011. There are four key offences under the Act:-

- o Bribery of another person; .
- o Accepting a bribe;
- o Bribing a foreign official; and
- o Failing to prevent bribery.

The offences carry criminal penalties for individuals and organisations, including unlimited fines for organisations. The Board should therefore ensure that anti-bribery policies and procedures are in place to reduce the risk of any employees, Board Members or associated persons from committing a bribery offence.

The new offence of failure to prevent bribery can be mitigated if an organisation can prove it has adequate procedures in place to prevent persons associated with it from committing bribery. What counts as adequate depends on the bribery risks faced by the Board, therefore the bribery prevention procedures that the Board adopts must be proportionate to and focused on the risks that it faces.

### 5.2 Assessing the Risk of Bribery

The following six principles assist with the risk assessment and will help the Board decide what, if anything, it needs to do differently:-

*Proportionality:*

This is dependent upon the size of the organisation and if it is operating in countries or markets where the risk of bribery is higher.

*Top Level Commitment:*

Have top level management been active in making sure that your staff and the key people who do business with you and for you understand that you do not tolerate bribery.

*Risk Assessment:*

What are the bribery risks that the Board might face, i.e. the markets that it operates in or the people it deals with.

*Due Diligence:*

Knowing exactly who you are dealing with can help to protect the Board from taking on or engaging people who might be less than trustworthy.

*Communication:*

Ensuring that policies and procedures are communicated to staff and others who perform services on the Board's behalf enhances awareness and helps to deter bribery. In higher risk situations, the board might insist on additional training.

*Monitoring and Review:*

The risks the Board faces and the effectiveness of procedures may change over time. The Board therefore needs to ensure that if the bribery risks that it faces changes then ensure its policies change.

### 5.3 Meeting the Standard

Whilst the organisation is relatively small and operates solely in the UK, both of which are deemed to have low risks of bribery, it does make use of contracts and operates in what is deemed to be a higher bribery risk market, namely the construction industry, thereby increasing the overall risk of bribery.

These Fraud Guidelines and the Board's Anti-Fraud and Corruption Strategy help to formalise the responsibilities and arrangements for the prevention of, and response to, fraud, corruption and bribery. This includes the communication of these guidelines to employees and Board Members as well as to external parties, both those that perform services for the Board and also other stakeholders by ensuring that they are publically available on the Board's website. The Fraud Guidelines ensure that an anti-fraud and anti-bribery culture is in place and the internal control systems are robust. Thorough documentation, including working manuals and operating procedures are also in place which help to prevent fraud, corruption and bribery,, these are listed in section 1.3. These are complemented by training and support.

## 6 Culture

- 6.1 Creating an anti-fraud culture, in which all staff understands the standard of conduct required, their personal responsibilities in preventing fraud and the importance of controls, is vital in preventing fraud.
- 6.2 The Board is committed to the seven Principles of Public Life identified by the Nolan Committee, namely selflessness, integrity, objectivity, accountability, openness, honesty and leadership, which are described in detail in section 3.
- 6.3 The Board expects members and employees to lead by example in ensuring opposition to fraud and corruption. This includes adherence to rules, regulations, procedures and practices.
- 6.4 The Board requires all individuals and organisations with whom it deals in any capacity to behave towards the Board with integrity and without intent or action involving fraud or corruption.
- 6.5 Board members, employees and members of the public are the important elements in the stance against fraud and corruption and are positively encouraged to raise any concerns they may have on issues which impact on the Board's activities being carried out with propriety.
- 6.6 Training and guidance is vital in maintaining the effectiveness of the strategy and its general credibility. The Board supports induction and work related training. This ensures that responsibilities and duties are regularly highlighted and reinforced to ensure that best practice is followed across all Tay Road Bridge Joint Board services.
- 6.7 Senior management should try to create the conditions in which staff have neither the motivation nor the opportunity to commit fraud. The maintenance of good staff morale may help to minimise the likelihood of an employee causing harm to the organisation through fraud.

- 6.8 Under the right conditions staff are themselves an excellent deterrent against fraud. Staff should be encouraged to report suspicions of fraud either to their line managers, the Treasurer or to call the Board's Helpline for Employees.

## 7 Roles and Responsibilities

### 7.1 Board Members:

The Board Members have overall responsibility for the operations and activities of the Board.

Board Members must have regard to the Board's Code of Conduct for Members. Acceptance of their appointment includes an undertaking to be guided by this Code.

Board Members and employees must declare any possible conflicts of interest which they may have, whether in contracts entered into by the Board or otherwise. In the case of Board Members they must declare their interests in their constituent Council's Register of Members' Interests.

### 7.2 Board Officers and Managers:

Managers at all levels are responsible for ensuring that:

- An effective system of internal control is in place within their areas of responsibility.
- All employees for whom they are responsible are complying with the relevant codes of conduct.
- All complaints are logged and details of subsequent actions and decisions are recorded.

Managers, therefore, are required to:

- Establish clear written rules and procedures, within which employees, consultants, contractors, service users, Board Members and the public can work.
- Regularly review and update the written rules to reflect the current operating environment.
- Assess types of risk involved in the operations for which they are responsible.
- Regularly review and test the control systems for which they are responsible.
- Ensure controls are being complied with.
- Ensure suitable levels of internal checks are included in working procedures, particularly financial procedures.
- Ensure that there is suitable segregation of duties, so that no one person can carry out a complete transaction without being subject to some form of checking process, and so that control of any key function is not vested in one individual.
- Ensure that employee recruitment is in accordance with procedures laid down, and in particular, written references are obtained to confirm the honesty and integrity of potential employees prior to an offer of employment being made.
- Ensure that backlogs of work are not allowed to accumulate.
- Ensure that there is regular rotation of staff where practicable.



- Give consideration to building safeguards against internal and external fraud when designing a new system.
- Take seriously any allegation of fraud reported to them and deal with these in accordance with appropriate procedures.
- Make necessary changes to systems after a fraud to minimise the risk of recurrence.

### 7.3 Employees:

Employees should be encouraged to be alert to the possibility of fraud and corruption in the workplace. They should know whom to contact if they suspect a fraud whether it is their line manager, other appropriate member of staff or the Treasurer.

Employees are responsible for ensuring they fully comply with codes of conduct within the Board and any code of conduct related to their professional body. They must also assist in any investigations by making available all relevant information.

Any Officer or other employee in receipt of a regular salary shall not be entitled to retain any fees or commissions collected or received in connection with the duties or their office.

Any Officer or other employee of the Board who corruptly accepts any gratuity, bonus, discount, bribe or consideration of any sort in connection with their duties of their office shall be liable to summary dismissal.

Board Members and employees must declare any possible conflicts of interest which they may have, whether in contracts entered into by the Board or otherwise. In the case of employees this should be done in writing to the Treasurer.

### 7.4 The Treasurer:

The Treasurer is available to offer advice and assistance on control issues as necessary. However, it is the responsibility of management to maintain effective internal controls for systems for which they are responsible and to ensure that the Board's resources are properly applied in the manner intended.

The Treasurer will have regard to the possibility of malpractice during routine audit work and will seek to identify defects in controls. All weaknesses which could facilitate frauds should be reported to the Treasurer.

The Treasurer is required to formally report all incidents of fraud to the Board's External Auditors who forward such information to Audit Scotland.

### 7.5 External Audit:

The role of External Audit is to form an objective view of the discharge by the audited body of its stewardship responsibilities. They carry out specific reviews to test, amongst other things, the adequacy of the Board's financial systems. They also examine arrangements for preventing and detecting fraud and corruption.

#### 7.6 Internal Audit:

The Internal Audit service operates in accordance with the Public Sector Internal Audit Standards. Internal Audit undertakes an annual programme of work, which is reported to the Joint Board. Internal Audit also provides an independent opinion on the adequacy and effectiveness of the systems of internal control on the reviews undertaken during the year. Whilst it is not a primary function of Internal Audit to detect fraud, the internal audit activity must evaluate the potential for the occurrence of fraud and how the organisation manages fraud risk.

#### 7.7 Members of the Public:

The success of the fraud prevention strategy will be enhanced through the honest and co-operative support of the public.

### 8 Internal Control Systems

8.1 Control is any action, procedure or operation undertaken by management to increase the likelihood that activities and procedures achieve their objectives. A key element in the prevention of fraud and corruption is the operation of effective systems of internal control.

8.2 Thorough documentation, including working manuals and operating procedures, is expected for all financial and operational systems, and these must be issued to all relevant staff.

8.3 Every effort must be made to continually review and develop these systems in line with best practice to ensure efficient and effective internal controls, which include:

- Effective segregation of duties;
- Authorisation procedures;
- Budgetary control;
- Financial monitoring;
- Security of data;
- Recording and documentation; and
- Training and support

This should assist in deterring fraudulent activity and detect error.

### 9 Fraud Response Policy

9.1 The circumstances of individual frauds may vary, but suspected frauds will be investigated thoroughly and timeously, and the appropriate action will be taken.

9.2 All employees must inform their line manager, or appropriate member of staff of any circumstances which may suggest an irregularity affecting the finances, services or policy of the Board. Alternatively, there is a Helpline for employees to disclose information if they feel that they cannot discuss the matter with their line manager. The confidentiality of any concerns raised will be maintained as far as possible.

- 9.3 All suspected instances of fraud and corruption must be reported to the Treasurer, after initial assurance that there are reasonable grounds for concern.
- 9.4 After consultation with appropriate officers, the Treasurer will decide on the type and course of investigation, which will essentially fall into one of four categories:
- The investigation is carried out solely by Internal Audit;
  - A joint investigation is undertaken by Internal Audit and the Board;
  - An internal investigation is carried out by the Board with Internal Audit acting in an advisory capacity; or
  - The case is passed immediately to the Police who will carry out the investigation.
- 9.5 When a significant fraud is discovered it should be notified to the Treasurer. At this stage a decision will be made in conjunction with the Bridge Manager and/or the Clerk to either inform the Police or investigate the matter internally. In most cases, the Police will not be officially notified at this stage. The Police may request the assistance of the Treasurer or any relevant party as part of the investigation.
- 9.6 The purpose of any investigation is to:
- Gather evidence to determine whether an irregularity has occurred;
  - Identify those involved;
  - Identify the amount involved;
  - Support findings with evidence;
  - Identify any control weaknesses or failures;
  - Recommend improvements; and
  - Provide a written factual report on the incident.
- 9.7 All persons who are the subject of an investigation into suspected fraud or corruption will be treated fairly and courteously at all times.
- 9.8 It is the responsibility of the Bridge Manager to ensure action is taken following the enquiry including any formal disciplinary action. The Clerk is also involved to ensure that each employee is treated in accordance with the appropriate employment policies and procedures.
- 9.9 Where loss has been suffered through fraudulent activity, the Board will pursue the perpetrator for recovery.
- 9.10 Management must put in place controls recommended following any fraud or corruption to reduce the risk of future loss.
- 9.11 Attached in Appendix B is a summary of the key areas which should be considered when undertaking a fraud investigation.

## 10 Conclusion

- 10.1 The Board is committed to making sure that the opportunity for fraud, corruption or bribery is as small as possible.

- 10.2 The Board expects all employees, consultants, contractors, service users, Board Members and the public to be fair and honest, and to provide information, support and assistance to ensure fraud, corruption and bribery are prevented, subject to the Data Protection Act.
- 10.3 The Board has in place a clear framework of systems and procedures to deter, detect and investigate fraud, corruption and bribery. It will ensure that these arrangements are fair and transparent, and are monitored and updated for future developments in preventative, deterrent and detection techniques.
- 10.4 Fraud, corruption, bribery or other irregularities will be dealt with effectively, in a firm and controlled manner.

## APPENDIX A

Contacts

Name	Post	Telephone Number
Alan Hutchison	Bridge Manager	433044
Marjory Stewart	Treasurer to the Board	433555

### Key Areas in the Structure and Conduct of an Investigation

#### 1. Procedural Considerations

- The overall objective is to achieve a professional and systematic approach to the investigation.
- It is important that there are adequate resources to investigate the matter.
- A working paper file should be opened for each investigation to ensure that it is satisfactorily documented in terms of information and evidence so that any action taken can be properly supported.

#### 2. Operational Considerations

- All evidence and other documentation should be adequately secured.
- It is important to determine the most appropriate methods to seek out and evaluate the evidence to reach a considered professional opinion.
- Consideration must be given as to whether or not to suspend the employee(s) under investigation. The final decision whether or not to suspend is usually made by the Bridge Manager in consultation with the Clerk to the Board, with appropriate advice provided by the Treasurer and the Personnel Department.

#### 3. Conduct of the Investigation

The purpose of the investigation is to establish the facts in an equitable and objective manner. Therefore it is essential to ensure that:

- All documentation relevant to the investigation (preferably original documentation) is obtained.
- Other evidence, such as physical verification, cash counts, etc. is obtained as necessary.
- The evidence is evaluated. For larger investigations, with a high volume of information, it may be necessary to carry out a preliminary analysis of a number of cases, with a full and detailed appraisal being carried out after the initial conclusion has been reached.
- Confidentiality is maintained. This prevents the employee whom the allegations are made against from destroying any evidence and prevents embarrassment should the allegations turn out to be unfounded.

#### 4. Interviewing

- Thorough preparation before the interview is necessary, for example, typing out sample questions, ensuring all relevant documents are to hand and agreeing respective roles of those conducting the interview.
- Two people should be present to conduct the interview, one asking questions and one taking notes.
- It may be beneficial for the employee's manager to be present as they have a more in depth knowledge of the systems involved.
- The interviewee has a right to be accompanied to the meeting.
- It is imperative that interview notes record the events accurately.
- The interviewee should be given the opportunity to read through the interview notes and make any adjustments necessary (which should be initialled). The interview notes should then be consecutively numbered, dated and signed by interviewer and interviewee.

**5. Reporting Procedures**

- The primary responsibility for the prevention and detection of fraud rests with management and it is therefore essential that the findings are reported at a time and in a manner consistent with the needs of management.
- The report should be made to the appropriate level of management.
- The report should be of a high standard because the final report may well be used by management in a disciplinary situation or the Police in a criminal situation. Therefore, it is essential that the report accurately presents all material aspects of the investigation. Due consideration should be given to the content of any report as under the Freedom of Information (Scotland) Act 2002 the report could be made available to the public, this may increase the risk of similar frauds.
- The report should be supplemented by working papers which fully document the investigation.

**6. Post-Investigation Issues**

- The investigation may result in a formal disciplinary hearing chaired by the Bridge Manager and attended by a representative of the Personnel Department. The outcome of such a hearing may be a verbal warning, a written warning, a final written warning or dismissal.
- An employee may lodge an appeal against the outcome of formal disciplinary action.
- In certain circumstances an employee may take the case to an employment tribunal.
- Where deemed appropriate the case may be referred to the Police. The decision whether to refer the case to the Police is made by the Bridge Manager in conjunction with the Clerk to the Board.
- When the investigation has been completed and all aspects have been explored and the extent of the fraud determined, it is necessary to determine whether there are any systems implications which have been disclosed by the fraud.
- It is then necessary to determine what changes (if any) need to be made, and controls imposed to bring the system up to the required standard.

Reporting Procedures

The primary responsibility for the development and maintenance of a reporting system is the responsibility of the management. The management should establish a reporting system that is designed to provide the necessary information to the management in a timely and accurate manner. The reporting system should be designed to provide the management with the information that is needed to make decisions and to plan for the future. The reporting system should be designed to provide the management with the information that is needed to monitor the performance of the organization and to identify areas of improvement. The reporting system should be designed to provide the management with the information that is needed to evaluate the effectiveness of the organization's operations and to identify areas of improvement. The reporting system should be designed to provide the management with the information that is needed to identify areas of improvement and to plan for the future.

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