

TAY ROAD BRIDGE JOINT BOARD

MONDAY, 11TH SEPTEMBER, 2017 AT 10.00 AM

COMMITTEE ROOM 3, 14 CITY SQUARE, DUNDEE

AGENDA OF BUSINESS

1 DECLARATION OF INTEREST

Members are reminded that, in terms of The Councillors Code, it is their responsibility to make decisions about whether to declare an interest in any item on this agenda and whether to take part in any discussions or voting.

This will include all interests, whether or not entered on your Register of Interests, which would reasonably be regarded as so significant that they are likely to prejudice your discussion or decision-making.

**2 MINUTE OF MEETING OF TAY ROAD BRIDGE JOINT BOARD OF 19TH JUNE, 2017 –
Page 5**

(Copy enclosed).

3 OPERATIONAL CLOSURES AND RESTRICTIONS – Page 9

(Report No TRB19-2017 enclosed).

**4 TENDER REPORT – IMPROVEMENTS TO ADMINISTRATION OFFICE CAR PARK –
Page 15**

(Report No TRB20-2017 enclosed).

5 ANNUAL REVIEW OF STRATEGIC RISK MANAGEMENT – Page 17

(Report No TRB21-2017 enclosed).

6 REVENUE MONITORING – FOUR MONTHS TO 31ST JULY 2017 – Page 33

(Report No TRB15-2017 enclosed).

7 CAPITAL MONITORING – FOUR MONTHS TO 31ST JULY 2017 – Page 37

(Report No TRB16-2017 enclosed).

8 INTERNAL AUDIT – ANNUAL AUDIT PLAN 2017/2018 – Page 41

(Report No TRB17-2017 enclosed).

9 AUDITED ACCOUNTS 2016/2017

(a) External Auditor's Report

(To follow).

(b) Response to External Auditor's Annual Report

(Report No TRB18-2017 (to follow).

(c) Audited Annual Accounts for Year Ended 31st March 2017

(To follow).

10 PROGRAMME OF MEETINGS - 2018

Monday, 5th March, 2018 at 10am in Dundee
Monday, 18th June, 2018 at 10am in Dundee
Monday, 10th September, 2018 at 10am in Dundee
Monday, 3rd December, 2018 at 11am in Fife

11 AOCB**12 DATE OF NEXT MEETING**

Monday, 4th December, 2017 at 11.00 am in Fife.

ITEM No: 2-

At a MEETING of the **TAY ROAD BRIDGE JOINT BOARD** held at Dundee on 19th June, 2017.

Present:-

Depute Lord Provost Bill CAMPBELL, Bailie Fraser MACPHERSON and Councillors Stewart HUNTER, Lynne SHORT, Margaret RICHARDSON, Craig FOTHERINGHAM, Jonny TEPP and Bill CONNOR.

Also Present (Officers):-

Alan Hutchison, Kenny McKaig and John Moir.

Apologies were intimated from Councillors Andy Heer, George McIrvine and John Docherty.

I DECLARATION OF INTEREST

There were not declarations of interest.

II MEMBERSHIP OF BOARD

The Board noted the reconstituted membership of the Board as undernoted:-

DUNDEE CITY COUNCIL

Depute Lord Provost Bill Campbell, Bailie Fraser Macpherson and Councillors Stewart Hunter, Lynne Short, George McIrvine and Margaret Richardson.

FIFE COUNCIL

Councillors Brian Thomson, John Docherty, Jonny Tepp, Bill Connor and Andy Heer.

ANGUS COUNCIL

Councillor Craig Fotheringham.

III APPOINTMENT OF CHAIRMAN AND VICE-CHAIRMAN

The Joint Board agreed unanimously to appoint Councillor Stewart Hunter as Chairman and Councillor Jonny Tepp as Vice-Chairman.

IV APPOINTMENT OF CLERK, TREASURER AND ENGINEER

It was reported that in terms of Section 5 of the Tay Road Bridge Order 1991, the Board was required to appoint a Clerk, a Treasurer and an Engineer. The Joint Board agreed that Dundee City Council continue to act as lead authority to the Board and consequently, the following Officers of Dundee City Council serve in the posts indicated:-

Clerk	-	Head of Democratic and Legal Services
Treasurer	-	Executive Director of Corporate Services
Engineer	-	Head of Design and Property and City Engineer

V APPOINTMENT OF SUB-COMMITTEES

(i) APPOINTMENT OF APPEALS SUB-COMMITTEE

The Board agreed to re-establish an Appeals Sub-Committee, with powers to deal with staff grievance and disciplinary matters, this to comprise of the Chairman, Vice-Chairman and one other member of the Board, as available.

(ii) **APPOINTMENT OF MISCELLANEOUS SUB-COMMITTEE**

The Board agreed to re-establish a Miscellaneous Sub-Committee, with powers to deal with miscellaneous matters such as regradings and other types of disciplinary matters which were outside the jurisdiction of the Bridge Manager, this to comprise of one member from Dundee City Council, one from Fife Council and one other member as available, these not to include members of the Appeals Sub-Committee, in the interests of natural justice.

VI MINUTE OF MEETING OF THE TAY ROAD BRIDGE JOINT BOARD OF 6TH MARCH, 2017

The minute of the above meeting was submitted and approved.

VII OPERATIONAL RESTRICTIONS AND CLOSURES

There was submitted Report No TRB7-2017 by the Bridge Manager appraising the Joint Board of the number and nature of operational restrictions and closures applied between 1st February, 2017 and 30th April, 2017.

The Board agreed to note the contents of the report.

VIII RESPONSE TO INTERNAL AUDITOR'S REPORT TO MEMBERS

There was submitted Report No TRB9-2017 by the Bridge Manager in reference to the Annual Report prepared by the Board's Internal Auditor, Henderson Loggie.

The Joint Board agreed to:-

- (i) endorse the report on the formal response to the Internal Auditor's report; and
- (ii) instructed the Bridge Manager to implement the Internal Auditor's recommendations as set out in paragraphs 6.2 to 6.5 of the report.

IX 2017/2018 INSURANCE PROGRAMME

There was submitted Report No TRB10-2017 by the Treasurer providing an overview of the insurance arrangements for the financial year 2017/2018.

The Joint Board agreed to note the contents of the report.

X EXTERNAL AUDIT ANNUAL AUDIT PLAN 2016/2017

There was submitted Report No TRB11-2017 by the Treasurer operating to the Board, the External Audit Annual Audit Plan.

The Joint Board agreed to note the contents of the External Audit Annual Audit Plan for 2016/2017.

XI LOCAL CODE OF CORPORATE GOVERNANCE

There was submitted Report No TRB12-2017 by the Treasurer reviewing and updating the Board's Local Code of Corporate Governance.

The Joint Board agreed to approve:-

- (i) the review and updated Local Code of Corporate Governance as detailed in Appendix I of the report; and
- (ii) the implementation of the improvements listed in Appendix 2 of the report.

XII ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31ST MARCH, 2017

There was submitted Report No TRB13-2017 by the Treasurer operating to the Joint Board, the Annual Governance Statement for approval and inclusion in the unaudited accounts for the year ended 31st March, 2017.

The Joint Board agreed to:-

- (i) note the contents of the report;
- (ii) approve the Annual Governance Statement; and
- (iii) instruct the Treasurer to include the Annual Governance Statement in the Annual Accounts for the year to 31st March, 2017.

XIII UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2017

There was submitted Report No TRB14-2017 by the Treasurer providing additional information on the unaudited Annual Accounts for the year ended 31st March, 2017.

The Joint Board agreed to:-

- (i) note the contents of the report;
- (ii) note the unaudited Annual Accounts;
- (iii) instruct the Treasurer to submit the Annual Accounts to the Controller of Audit, Accounts Commission for Scotland; and
- (iv) note that the key assumptions underpinning the independent actuaries' calculation of the Board's IAS 19 liability have been reviewed and accepted by Dundee City Council as administering authority for the Pension Fund.

XIV MAINSTREAMING THE EQUALITY DUTY 2017-2019

There was submitted Report No TRB8-2017 by the Bridge Manager seeking Joint Board approval for the publication on the Tay Road Bridge website of the Mainstreaming Equality Report 2017-2019.

The Committee approved the publication of the Mainstreaming Equality Report 2017-2019.

XV A O C B

It was agreed to reinstate the above heading on future agendas of business.

XVI DATE OF NEXT MEETING

Monday, 11th September, 2017 at 10.00 am in Committee Room 3, 14 City Square, Dundee.

Stewart HUNTER, Chairman.

REPORT OF THE COMMISSIONER OF THE GENERAL LAND OFFICE FOR THE YEAR 1881

The following is a summary of the principal events which have taken place during the year 1881, in relation to the public lands of the United States, and to the management of the same.

1. *General Land Office.*

2. *Department of the Interior.*

3. *Department of Agriculture.*

4. *Department of War.*

5. *Department of Justice.*

6. *Department of State.*

7. *Department of Navy.*

8. *Department of Marine.*

9. *Department of Education.*

10. *Department of Public Works.*

11. *Department of Public Health.*

12. *Department of Public Safety.*

13. *Department of Public Finance.*

14. *Department of Public Education.*

15. *Department of Public Works.*

16. *Department of Public Health.*

17. *Department of Public Safety.*

18. *Department of Public Finance.*

19. *Department of Public Education.*

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 11 SEPTEMBER 2017
REPORT ON: REPORT ON OPERATIONAL RESTRICTIONS AND CLOSURES
REPORT BY: THE BRIDGE MANAGER
REPORT NO: TRB 19 - 2017

ITEM No: 3,

1 PURPOSE OF REPORT

- 1.1 To appraise the Joint Board of the number and nature of operational restrictions and closures applied between 1 May 2017 and 31 July 2017.

2 RECOMMENDATIONS

The Board are asked to note the contents of this Report as at 31 July 2017.

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 May 2017 and 31 July 2017 is given over:-

5.1.1 Single Carriageway Closure

Reason	Total Duration (Minutes)	No of Occasions	Average Duration (Minutes)
Operational	589	192	3.07
Breakdown	123	14	8.79
Misc. Incidents	76	30	2.53
Road works TRBJB	0	0	0
Road works Contractor Contra-flow	0	0	0
Police Incidents	145	10	14.5

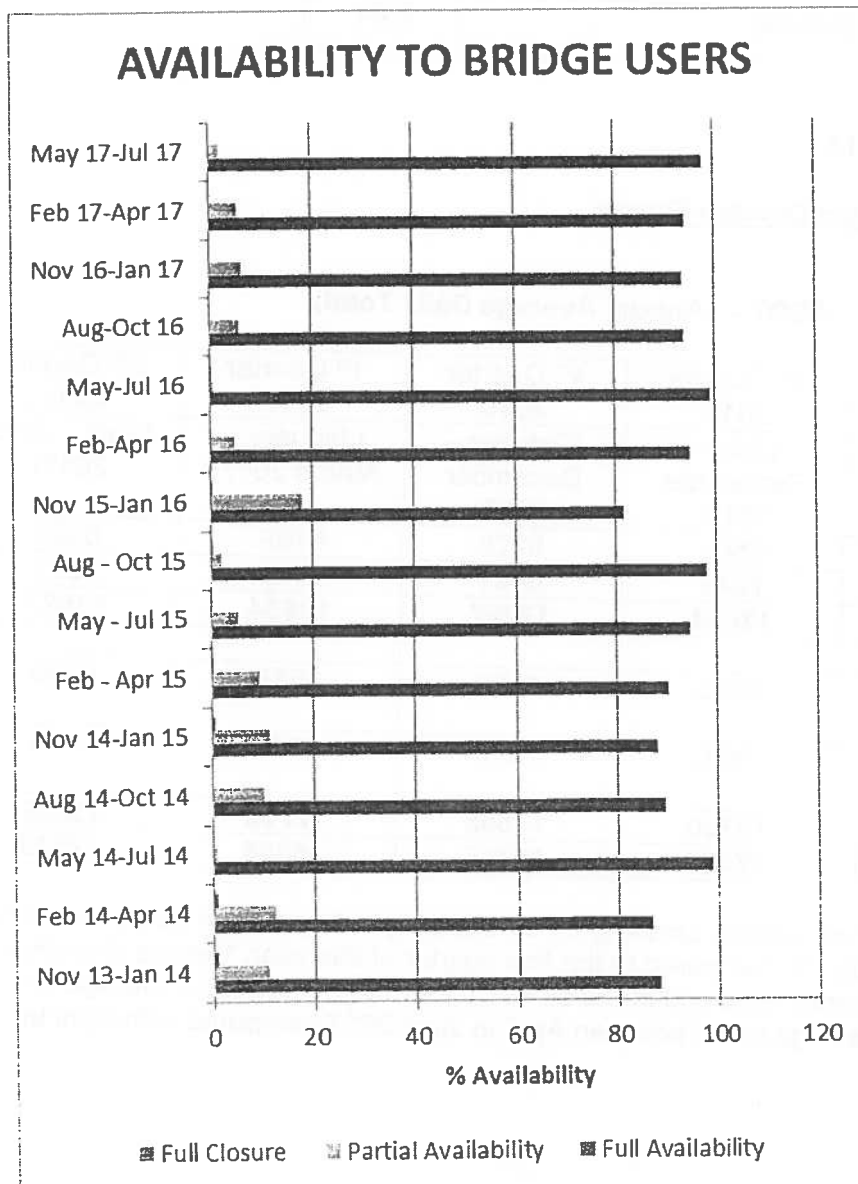
5.1.2 Full Bridge Closure

Reason	Total Duration (Minutes)	No of Occasions	Average Duration (Minutes)
Operational (Night Closures)	0	0	0
Police Incidents	52	3	17.33
Wind	0	0	0

5.1.3 High Winds/Weather Restrictions

Traffic Restricted	Total Duration (Minutes)	No of Occasions	Average Duration (Minutes)
Double Deck Buses	1771	5	354.2
High Sided	0	0	0
All traffic	0	0	0

5.1.4 Availability of Bridge



	May – Jul 16	Aug – Oct 16	Nov 16 – Jan 17	Feb-Apr 17	May – July 17
Full Availability	99	94.06	93.66	94.3	97.92
Partial Availability	0.6	5.9	6.33	5.6	2.04
Full Closure	0.4	0.04	0.01	0.1	0.04

Figure 1 – Comparison of Availability of Bridge to Users

Full availability in this quarter is comparable with the period between February and April 2017. Full closure is still very low at 0.04%. Partial availability has decreased this quarter by 3.56% due to fewer wind restrictions when compared to the last quarter.

5.1.5 Summary of Bridge availability 1 May 2017 to 31 July 2017

Full availability (No restrictions)	97.92
Partial Availability (Some restrictions)	2.04
No Availability (Full Closure)	0.04

6 TRAFFIC COUNT DATA

6.1 Traffic Count Data from Dundee Ramps

ADDT – (Annual Average Daily Total)

	3 rd Quarter 2016 (July – September 2016)	4 th Quarter 2016 (October – December 2016)	1 st Quarter 2017 (January – March 2017)	2 nd Quarter 2017 (April – June 2017)
Northbound to West	6589	6276	6169	6350
Northbound to East	7045	6491	6465	7327
Northbound Total	13634	12767	12634	13677
Southbound from West	5990	5688	5588	5890
Southbound from East	7800	7210	6727	8016
Southbound Total	13790	12898	12752	13906
Total	27424	25665	25386	27583

The average total number of vehicles crossing the bridge daily in the second quarter of 2017 increased by approximately 9% compared to the first quarter of this year. Vehicle crossings are, however, in line with those recorded in the same quarter of 2016, with on average an additional 500 vehicle crossings noted between April to June 2017 compared with April to June 2016.

7 CONSULTATIONS

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

8 BACKGROUND PAPERS

- 8.1 None

**ALAN HUTCHISON
BRIDGE MANAGER
22 AUGUST 2017**

CONSTITUTION

The President shall be elected by the people for a term of four years, and shall hold office until the expiration of his term.

EXECUTIVE

Article I

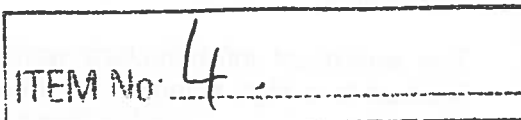
Section 1
The executive power shall be vested in the President of the United States.

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 11 SEPTEMBER 2017

REPORT ON: TENDER REPORT – IMPROVEMENTS TO ADMINISTRATION OFFICE CAR PARK

REPORT BY: BRIDGE MANAGER

REPORT NO: TRB 20- 2017



1 PURPOSE OF REPORT

- 1.1 To authorise the appointment of Tayside Contracts to carry out asphalting and fencing improvement works to the Administration Office car park.

2 RECOMMENDATIONS

- 2.1 It is recommended that:

- The Clerk to the Board be instructed to accept the offer of £48,587.92 from Tayside Contracts, procured directly through the Dundee Roads Maintenance Partnership.
- The overall expenditure of £59,653.71 be authorised which includes an allowance of £4,858.79 for contingencies and £6,207.00 for professional fees associated with design, tender preparation and site supervision.

3 FINANCIAL IMPLICATIONS

- 3.1 The Treasurer advises that the above expenditure can be met from the allowance for bridge office refurbishment within the Capital Budget for 2017/18.

4 SUSTAINABILITY POLICY IMPLICATIONS

- 4.1 The works will improve the public facing aesthetics of the waterfront area adjacent to the bridge.

5 EQUAL OPPORTUNITIES IMPLICATIONS

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

6 IMPLICATIONS TO BRIDGE USERS

- 6.1 None.

7 BACKGROUND

- 7.1 The car park area to the north of the Administration Building, bounding South Victoria Dock Road, was previously used as a temporary site compound for the early central waterfront works that replaced and reconfigured the bridge ramps. It is surfaced with a crushed demolition material and surrounded with a basic timber post and wire fence. The area is now used as a visitor and staff car park.

- 7.2 The current surfacing is uneven and prone to water ponding and is allowing the proliferation of weeds and a high level of maintenance is required to keep the area serviceable.
- 7.3 The waterfront infrastructure works are now complete and the surrounding area finished to a high standard, with granite paving, flower beds and art work adorning the columns that support the Dundee plaza.
- 7.4 The proposed works comprise the design and installation of a new car park sub-base with an asphalt make-up and wearing course. Drainage improvements and renewal of the boundary fence along with associated landscaping and road markings will also be completed.
- 7.5 It is anticipated that asphaltting of the car park will reduce the maintenance requirements of the area, and ensure that the surface is even, thus minimising water ponding and the risk of trips and falls for visitors and staff.
- 7.6 It is considered that the current temporary surfacing and fencing is no longer compatible with the aesthetics of the surrounding area and the wider waterfront infrastructure development, and the asphaltting and fencing will address this. The works will also compliment the proposed Dundee City Council improvements to be carried out adjacent to the Dundee abutment and waterfront as part of the Dundee flood protection scheme.
- 7.7 An offer of £48,587.92 has been received from Tayside Contracts through the Dundee Roads Maintenance Partnership to carry out the work as detailed above. The offer has been checked and is considered competitive and as such it is recommend that the offer be accepted. Allowance of £10,792.79 for professional fees and contingencies requires to be added. The Roads Maintenance Partnership is a partnership delivered between Dundee City Council and Tayside Contracts and in accordance with Best Value, its performance is continually monitored in terms of project delivery, outcomes and costs in comparison to the external market.

8 CONSULTATIONS

- 8.1 The Clerk, Treasurer and Engineer have been consulted in the preparation of this report.

ALAN HUTCHISON
BRIDGE MANAGER
22 AUGUST 2017

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 11 September 2017
 REPORT ON: REPORT ON ANNUAL REVIEW OF STRATEGIC RISK MANAGEMENT
 REPORT BY: THE BRIDGE MANAGER
 REPORT NO: TRB 21 – 2017

ITEM No: 5,

1 PURPOSE OF REPORT

- 1.1 To appraise the Joint Board of the annual review of Strategic Risk Management issues.

2 RECOMMENDATIONS

The Board are asked to note the contents of this Report as at 11 September and changes made to the Strategic Risk Register given in Appendix A.

3 FINANCIAL IMPLICATIONS

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

4 POLICY IMPLICATIONS

- 4.1 None.

5. OUTCOME OF REVIEW

- 5.1 As part of the ongoing management of risk it was agreed that the Risk Register would be reviewed annually and updated to take account of new or changed risks faced by the Board.

This review was carried out on 10 August 2017 in conjunction with the Insurance and Risk Management Team from Dundee City Council and it can be reported that there has been no new major risks identified that require any additional changes to the Strategic Risk Register. This plan will now cover the period 2017-18.

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
 22 AUGUST 2017



Tay Road Bridge

TAY ROAD BRIDGE JOINT BOARD

RISK MANAGEMENT STRATEGIC PLAN AND STRATEGIC RISK REGISTER

Prepared by:	Alan Hutchison
Reviewed by:	Alan Hutchison/D Urquhart DCC Risk Management

Document Reference:	TRB 09 rev 3
Approved for Issue:	Alan Hutchison
Date: 10 August 2017	Bridge Manager

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3. Risk Management Strategy	6
4. Roles and Responsibilities	8
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1. INTRODUCTION

A working definition of Risk Management would be

"A management discipline through which concerted and co-ordinated action is taken to identify, evaluate and control current and potential causes of loss which could threaten the Board's ability to deliver an efficient and effective service."

Skilled Risk Management offers the Tay Road Bridge Joint Board the prospect of both tangible and intangible benefits, three examples of each are shown below:

Tangible

- Reduced financial loss
- Fewer injuries to staff/public
- Preserved assets
(bridge/buildings/vehicles/
equipment)

Intangible

- Better Public Image
- Orderly consideration of risk

Intelligent application of Risk Management concepts should serve to reduce the "fear of the unknown". In this way the discipline should be viewed as a catalyst to service delivery rather than viewed as a reason why certain activities cannot be undertaken.

To achieve this vision requires a disciplined approach to risk which percolates through all levels of the Organisation and its numerous operations. In turn, tiers of management require to absorb and apply Risk Management concepts in their every day thinking and actions and in many ways this "cultural change" is the primary objective of this first Risk Management Strategy Plan.

Whilst this objective could have previously been viewed as desirable, the heightened profile of Corporate Governance in Local Government and the increasing external focus by bodies such as Transport Scotland and Audit Scotland on the issue of Organisational Risk Management increasingly demands attainment of the core objective.

2. POLICY STATEMENT

2.1 The Tay Road Bridge Joint Board is committed to the management of risk in order to:-

- Minimise loss, damage or injury to Board employees or members of the public
- Protect Board assets and property
- Preserve and enhance the management and operation of the Tay Road Bridge
- Maintain effective stewardship of public funds
- Promote a favourable corporate image

The efficient management of risk forms part of the Board's overall business objectives. To achieve this, standards and principles will be developed and maintained. This process will involve identification and evaluation of risks to create practical and cost effective means of loss control and avoidance.

Risk management is recognised as a continuous process, demanding awareness and action from employees at every level, to reduce the possibility and impact of injury and loss.

3. RISK MANAGEMENT STRATEGY

The strategy aims to provide a framework for building a sustainable structure that recognisably supports Risk Management across all areas of Board activity and allows for monitoring and reporting on the effectiveness of that management.

Whilst acknowledging the majority of risks are relatively low-level in terms of severity there are in addition significant Strategic or Corporate risks that must also be managed.

3.1 Status

Risk Management should be as much a part of the duties of all employees as are the control of budgets and the deployment of staff and equipment.

It should also be an element of the consultation process prior to altering existing service delivery and/or implementing new initiatives.

If the Board is to satisfy its external scrutiny obligations it will be required to demonstrate that Risk Management is carried out in this systematic and structured manner and be subject to monitoring.

3.2 Management Arrangements

Risk Management needs to be fully integrated with normal management processes. The Bridge Manager is primarily responsible for the management of risk. The Treasurer is required to produce and/or maintain:

- A Risk Register
- A Risk Management Action Plan to address unacceptable risk exposures which have been detailed in the Risk Register
- Monitoring reports as appropriate

3.3 Risk Management Forums

It is acknowledged there can be high level areas of risk which would benefit from a Risk Management forum.

It is proposed where such a need is identified, the forum will be chaired by the Bridge Manager.

3.4 Accountability

Accountability for performance must be an integral part of the Risk Management process. Progress ought to be monitored and the following routine reporting pattern will operate:

The Bridge Manager will report to the Board summarising Risk Management performance and updating the Risk Register on an annual basis.

3.5 Monitoring and Review

Full implementation of this strategy will take time and effort. Similarly, adherence to its requirements on an ongoing basis will require a resource commitment.

In mitigation it should be remembered that significant elements of the strategy are, already being performed.

The implementation and operation of the strategy will be kept under review to ensure both that it is operating effectively and that there are no aspects taking up disproportionate effort.

3.6 Management Information

Many aspects of the strategy will be driven by the quality of information available over loss profiles. Risk Management Information is provided under a Service Level Agreement with Dundee City Council.

4. ROLES AND RESPONSIBILITIES

4.1 Board Members

Board Members are responsible for making the strategic decisions affecting the management and operation of the Tay Road Bridge. They are responsible for understanding the strategic risks the Board has to face and be aware of how they are managed.

Board Members main tasks are to:

- Approve the risk management Strategic Plan
- Monitor the reporting of risk management activity
- Approve the annual report on Risk Management performance.

4.2 Board Officers

The Bridge Manager is responsible for ensuring risks the Board face are adequately managed. To enable the Bridge Manager to fulfil this responsibility he will liaise with the following Board Officers on the various elements listed below:-

Clerk to the Board	Legal, Contractual and Personnel related Risk
Engineer to the Board	Engineering Risk
Treasurer to the Board	Financial Risk

The Bridge Manager's key tasks will be to:

- Implement the risk management strategic plan.
- Review the Risk Register annually in conjunction with the Clerk, Engineer, Treasurer and Dundee City Council's Risk Manager.

5. Risk Management

5.1 Risk Identification Process

A number of techniques have been used to construct the Board's Risk Register.

The Risk Register identifies strategic and significant operational risks. In addition, an assessment of risk probability coupled with a risk severity analysis is included within the register.

5.2 Risk Prioritisation and Control

Risks identified are prioritised in the following manner:

- a Risk score determined through multiplication of probability and severity scores as follows:-

Score	Probability	Severity
1	Rare	Insignificant
2	Unlikely	Minor
3	Possible	Moderate
4	Likely	Major
5	Certain	Catastrophic

The Matrix produced using the above scores is shown below:-

Probability

5	10	15		
4	8	12	16	
3	6	9	12	15
2	4	6	8	10
1	2	3	4	5

Severity

- b Risks are then prioritised using the "Traffic Light System" as indicated below:

Risk Score	Status	Control	Review Timescale
1 to 8	Green	Risk adequately controlled	No specific action required
9 to 16	Amber	Risk partially controlled	Within 24 months
17 to 25		Further control required	Within 12 months

The potential to control risks will be addressed continuously through the upkeep of the Risk Register. Most risks are capable of being managed - by controlling the probability or severity of the risk or both. Very few risks require to be avoided completely.

It is anticipated that many risks will be realigned through this process. It is unrealistic to conceive that at any given time all risks will be "Green" but it will be possible to critically analyse risks with a view to improving their "score".

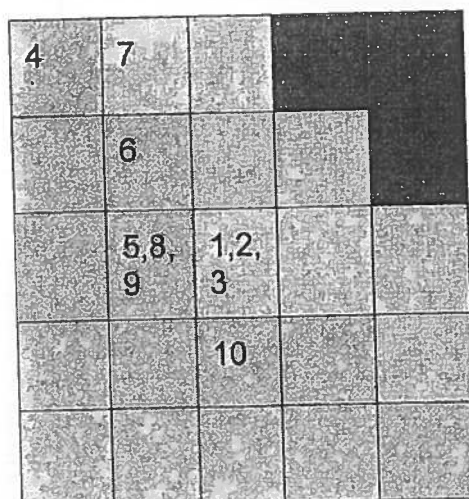
5.3 Monitoring Arrangements

To avoid stagnation of the Risk register process the following monitoring arrangements are in place.

- risk register to be reviewed annually or at the time of any organisational/legislative changes

5.4 Current Risk Status

The following Risk Status graph has been prepared using the information taken from the Strategic Risk Register in Appendix A. The numbers shown identify the risk stated in the Register.



APPENDIX A

Strategic Risk Register

No	Risk Description	Probability (P)	Severity (S)	Inherent Risk (P) x (S)	Existing Controls	Residual Risk	Further Action Required	Responsible Officer	Priority
Risk Category: External									
1	Change of Government with revised policies/strategies	3	4	12	N/A	3x4 = 12	None	Clerk Treasurer	Amber
2	Legislative changes e.g. Health & Safety, Environmental, Procurement etc "Brexit" following referendum result June 2016	3	4	12	Maintain awareness of changes to legislation and amend policies and procedures timeously – Too early to say what impact Brexit will make.	3x3 = 9	Review and update Policies and Procedures on regular basis- monitor closely Government negotiations with European Union.	Clerk Bridge Manager Engineer	Amber
3	Effects of changes to Economy – budget limitations etc "Brexit" following referendum result June 2016	3	4	12	Financial planning, monitoring and control systems – Too early to say what impact Brexit will make.	3x3 = 9	None	Bridge Manager Treasurer	Amber

No	Risk Description	Probability (P)	Severity (S)	Inherent Risk (P) x (S)	Existing Controls	Residual Risk	Further Action Required	Responsible Officer	Priority
Risk Category: Operational									
4	Loss of structure/ operational capacity through ship impact/terrorism	3	5	15	Dundee Port Authority Controls. Insurance Provision of pier protection system at Navigation Spans Security of asset through CCTV and 24 hour site attendance	1x5 = 5	None	Bridge Manager Engineer	Green
5	Loss of structure/ operational capacity through effects of Dundee City Waterfront Development works	3	5	15	Major infrastructure Works in waterfront now complete- Left on Risk register as development plots still to be developed Asset Protection Agreement with DCC	1x2 = 2	Ongoing review of design and traffic management proposals throughout works	Bridge Manager Engineer	Green
6	Loss of operational capability through loss of bridge/buildings	2	5	10	Frequent inspection/maintenance of assets	2x4 = 8	None	Bridge Manager Engineer	Green
7	Losses through poor governance	3	5	15	Scheme of Delegation / Anti Fraud and Corruption Policy etc in place.	2x5 = 10	Continue to review and apply Governance	Bridge Manager Treasurer	Green

						Undertake Internal and External Audit			Policies and Audits		
8	Failure to deliver projects to time and/or cost	3	4	12		Major schemes submitted to Board for approval – None Pending at Present	2x3 = 6	Adopt robust project management procedures including Business Case preparation for schemes in excess of £50,000	Bridge Manager Engineer	Green	
9	Lack of financial resources:-	3	3	9		Submission of applications for Grant in Aid to include robust estimates as back up. Monitor and control expenditure against agreed budgets	2x3 = 6	None	Bridge Manager Treasurer	Green	
10	Lack of staff resources:- Pandemic Industrial Action Recruitment problems	3	3	9		Business Continuity plans Liaison/Consultation with Staff and Trade Unions on matters affecting staff Monitor/manage staff absences Monitor retiral dates and plan recruitment accordingly	3x2 = 6	Review BC plans on regular basis Develop Staff Planning Strategy	Bridge Manager	Green	

APPENDIX B
Risk Management Action Plan 2016-17

Subject	Task	Responsibility	Timescale	Update
Strategic	Maintain Risk Management Planning process	Bridge Manager	2016-2018	Ongoing
Operational	Review Risk Register	Bridge Manager	Annually	Ongoing
Operational	Test Business Continuity Plans	Bridge Manager	Annually	Ongoing

Date	Time	Location		Remarks	Remarks
		Start	End		
1/1/2020	08:00	08:00	08:30	08:30	08:30
	08:30	08:30	09:00	09:00	09:00
2/1/2020	08:00	08:00	08:30	08:30	08:30
	08:30	08:30	09:00	09:00	09:00
3/1/2020	08:00	08:00	08:30	08:30	08:30
	08:30	08:30	09:00	09:00	09:00
4/1/2020	08:00	08:00	08:30	08:30	08:30
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30/1/2020	08:00	08:00	08:30	08:30	08:30
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31/1/2020	08:00	08:00	08:30	08:30	08:30
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1. For each day, the first 30 minutes are reserved for the morning session and the last 30 minutes for the afternoon session.

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 11 SEPTEMBER 2017

REPORT ON: REVENUE MONITORING - 4 MONTHS TO 31 JULY 2017

REPORT BY: THE TREASURER

REPORT NO: TRB 15-2017

ITEM No: 6.

1 PURPOSE OF REPORT

The purpose of this report is to appraise the Joint Board of the current monitoring position of its 2017/2018 Revenue Budget.

2 RECOMMENDATIONS

It is recommended that the Joint Board note the content of this Revenue Monitoring Report as at 31 July 2017.

3 FINANCIAL IMPLICATIONS

3.1 The 2017/2018 Revenue Budget predicted a breakeven position (see Report 29-2016). The current outturn position for the financial year 2016/2017 is projecting a breakeven position against the 2017/2018 Revenue Budget based on the financial information available at 31 July 2017.

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 2017/2018 of £1,096,343. 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 breakeven position, if it materialised, would result in a projected Revenue Grant Balance carried forward of £1,096,343 at 31 March 2018. 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 2018. This level of retained reserves is subject to negotiation with the Scottish Government.

4 RISK ASSESSMENT

In preparing the Board's Annual Revenue Budget (see Report TRB 9-2016), 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

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TREASURER

29 AUGUST 2017

APPENDIX ATAY ROAD BRIDGE JOINT BOARDREVENUE MONITORING AS AT 31 JULY 2017

	Revenue Budget 2017/18 £	Expenditure to 31 July 2017 £	Final Projection 2017/18 £	Variance from Budget £	Paragraph Reference
EXPENDITURE					
<u>Administration</u>					
Staff Costs	179,363	50,620	179,363	-	
Property Costs	31,400	10,283	31,400	-	
Supplies and Services	160,847	91,722	160,847	-	
Transport Costs	975	-	975	-	
Third Party Payments	90,903	-	90,903	-	
	463,488	152,625	463,488	-	
<u>Operations</u>					
Staff	447,142	182,644	447,142	-	
Supplies & Services	17,500	1,923	17,500	-	
	464,642	184,567	464,642	-	
<u>Plant and Equipment</u>					
Property	35,000	13,508	35,000	-	
Supplies & Services	207,165	74,619	207,165	-	
Transport	35,900	11,202	35,900	-	
Third Party Payments	19,250	-	19,250	-	
	297,315	99,329	297,315	-	
<u>Bridge Maintenance</u>					
Staff	266,188	93,924	266,188	-	
Property	27,500	2,240	27,500	-	
Supplies & Services	61,550	6,702	61,550	-	
Transport	550	132	550	-	
Third Party Payments	42,750	2,831	42,750	-	
	398,538	105,829	398,538	-	
GROSS EXPENDITURE	1,623,983	542,350	1,623,983	-	
INCOME					
Scottish Government Revenue Grant	1,700,000	566,667	1,700,000	-	
Interest on Revenue Balances	13,370	-	13,370	-	
Kiosk Rent	10,213	2,553	10,213	-	
Miscellaneous	400	400	400	-	
GROSS INCOME	1,723,983	569,620	1,723,983	-	
TOTAL NET REVENUE EXPENDITURE / (INCOME)	(100,000)	(27,270)	(100,000)		

CAPITAL FUNDED FROM CURRENT REVENUE (CFCR)

	Revenue Budget 2017/18 £	Expenditure to 31 July 2017 £	Final Projection 2017/18 £	Variance from Budget £	Paragraph Reference
Miscellaneous Projects	50,000	188	50,000	-	
Gantry Miscellaneous	25,000	-	25,000	-	
Paintwork to Box Girders	25,000	-	25,000	-	
TOTAL CFCR	100,000	188	100,000	-	
TOTAL NET DEFICIT / (SURPLUS) MET FROM GENERAL RESERVE BALANCES	-	(27,082)	-		

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 11 SEPTEMBER 2017
 REPORT ON: CAPITAL MONITORING - 4 MONTHS TO 31 JULY 2017
 REPORT BY: THE TREASURER
 REPORT NO: TRB 16-2017

ITEM No: 7

1 PURPOSE OF REPORT

The purpose of this report is to appraise the Joint Board of the current monitoring position of its 2017/2018 Capital Budget.

2 RECOMMENDATIONS

It is recommended that the Joint Board note the content of this Capital Monitoring Report as at 31 July 2017.

3 FINANCIAL IMPLICATIONS

The Joint Board's 2017/2018 Capital Expenditure Programme of £875,000 was approved by the Board on 5 December 2016 (Report TRB 30-2016). 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 2017/2018 (as detailed in Table 1 on Appendix A) is projected to be £1,325,000 (i.e. a net increase of £450,000 from the originally approved budget) based on the financial ledger information up to 31 July 2017 and this will be funded from 2017/2018 Capital Grant of £750,000, Capital Grant carried forward from previous years of £472,000, Capital Funded from Current Revenue of £100,000 and Capital Receipts of £3,000. This results in a projected Capital Grant carried forward into 2018/2019 of £828,000 (as detailed in Table 2 on Appendix A).

4 REASONS FOR CAPITAL EXPENDITURE NET INCREASE

The main reasons for the net increase of £450,000 can be summarised as follows:

	£000
<u>Slippage from 2016/2017:</u>	
CP Monitoring Equipment	25
<u>Budget Adjustments:</u>	
Advanced Warning Signs	25
Lift Replacement	150
New Switch Gear	250
Total Budget Adjustments	450

5 RISK ASSESSMENT

- 5.1 There are a number of risks which may have an impact on the Capital expenditure programme for 2017/2018. 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 2017/2018 capital programme is showing a projected capital spend of £1,325,000 which will be funded from Scottish Government grant, Capital Funded from Current Revenue and Capital Receipts.

The 2017/2018 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

TAY ROAD BRIDGE JOINT BOARD

TABLE 1: CAPITAL EXPENDITURE MONITORING - 4 MONTHS TO 31 JULY 2017

Expenditure	Capital Budget 2017/18 £000	Slippage from 2016/17 £000	Budget Adjust £000	Slippage into 2018/19 £000	Revised Capital Budget 2017/18 £000	Actual to 31 July 2017 £000	Projected Outturn 2017/18 £000	Variance from Budget £000
New Vehicles	140	-	-	-	140	85	140	-
Carriageway Resurfacing	25	-	-	-	25	-	25	-
CCTV	160	-	-	-	160	3	160	-
CP Monitoring Equipment	175	25	-	-	200	-	200	-
Advanced Warning Signs	150	-	25	-	175	-	175	-
Replacement of Expansion Joints	25	-	-	-	25	-	25	-
Bridge Office Refurbishment	100	-	-	-	100	-	100	-
Lift Replacement	-	-	150	-	150	-	150	-
New Switch Gear	-	-	250	-	250	-	250	-
Miscellaneous Projects (CFCR)	50	-	-	-	50	-	50	-
Gantry – Miscellaneous (CFCR)	25	-	-	-	25	-	25	-
Paintwork to Box Girders (CFCR)	25	-	-	-	25	-	25	-
Total Gross Expenditure	875	25	425	-	1,325	88	1,325	-
Funded by:	£000	£000	£000	£000	£000	£000	£000	£000
Capital Grant 2016/2017	500	-	250	-	750	250	750	-
Unapplied Capital Grant brought forward from Previous Years	275	25	172	-	472	-	472	-
Capital Funded from Current Revenue (CFCR)	100	-	-	-	100	-	100	-
Capital Receipt	-	-	3	-	3	3	3	-
Total Funding	875	25	425	-	1,325	253	1,325	-

TABLE 2: Unapplied Capital Grant Projected Carry Forward:

	£000
Unapplied Capital Grant Brought Forward	1,300
Add: Capital Grant Received 2017/2018	750
Less: Capital Grant Utilised 2017/2018	(1,222)
Unapplied Capital Grant Carried Forward to 2018/2019	828

REPORT TO: TAY ROAD BRIDGE JOINT BOARD - 11 SEPTEMBER 2017

REPORT ON: INTERNAL AUDIT - ANNUAL AUDIT PLAN 2017/2018

REPORT BY: TREASURER

REPORT NO: TRB 17-2017

ITEM No: 8.

1 PURPOSE OF REPORT

To present to the Board the Internal Audit Annual Audit Plan, which is attached as an appendix to this report.

2 RECOMMENDATIONS

It is recommended that the Board notes the contents of the Internal Audit Annual Plan for 2017/2018 which is based on the detailed Internal Audit Needs Assessment and Strategic Plan 2016 to 2019.

3 FINANCIAL IMPLICATIONS

The cost of Internal Audit Services is included in the approved Revenue Budget.

4 BACKGROUND

- 4.1 Reference is made to Report TRB 23-2016 (Agenda Item 8) whereby the Board was asked to approve the three year Strategic Audit Plan which was based on the detailed Internal Audit Needs Assessment (ANA).
- 4.2 The Board has a responsibility to develop and maintain internal control systems, risk management processes, governance arrangements and accounting records. In addition, the Board is responsible for ensuring that the Board's resources are used appropriately for the activities intended, fraud and other irregularities are prevented and detected, and the principles of Best Value are complied with. Internal audit reviews support management by giving an independent assessment of the adequacy and effectiveness of internal controls.
- 4.3 The Board's Internal Audit Service is provided by Henderson Loggie in respect of the financial years 2016/17 to 2018/19, and the Audit Needs Assessment (ANA) and Strategic Plan were prepared by them with reference to the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom.
- 4.4 The ANA identified the main areas where the Board is exposed to risk that can be managed through internal control, and which therefore should be considered by internal audit. The results obtained from the assessment process identified and prioritised the areas requiring internal audit coverage over the next three years.
- 4.5 The Internal Audit Strategic Plan allocates audit days to the categories identified in the ANA to give a rolling programme of work which will be updated annually to ensure that any new and/or changed risks are reflected in the annual plan. The three year Strategic Audit Plan allows for 15 days in 2017/2018.

5 MAIN TEXT

- 5.1 The Internal Audit Annual Audit Plan for 2017/2018, which is attached as an Appendix to this report, sets out the proposed audit work to be undertaken in 2017/2018.
- 5.2 The Annual Audit Plan shows a number of changes to the allocation set out in the Strategic Plan following discussions with the Bridge Manager and Treasurer:
- Two days originally allocated in 2017/2018 for a review of Capital Projects have been reassigned to the Procurement and Creditors review. This will allow the scope to be extended to include a review of the Board's tender procedures and the selection of contractors and suppliers for capital works; and
 - Three days originally allocated for a review of Debtors / Income have been re-prioritised and will now be utilised to conduct a review of the Board's major incident identification and response procedures.
- 5.3 This will result in separate reports being issued for each review. The reviews will cover the following areas:
- Procurement and Creditors / Purchasing;
 - Health & Safety – Incident Identification and Response;
 - Data Protection; and
 - Follow-Up Reviews.

6 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 identified.

7 CONSULTATIONS

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

8 BACKGROUND PAPERS

Internal Audit – Audit Needs Assessment and Strategic Plan 2016 to 2019 (TRB 23-2016).

GREGORY COLGAN
TREASURER

29 AUGUST 2017

Tay Road Bridge Joint Board

Internal Audit Annual Plan 2017/18

Internal Audit Report No: 2018/01

Draft Issued: 08 August 2017

Final Issued: 09 August 2017

**Tay Road Bridge Joint Board
Internal Audit Annual Plan 2017/18****Content****Page No.**

1. Introduction	1
2. Strategic Plan 2016 to 2019	2
3. Outline Scope and Objectives	5
• Procurement and Creditors / Purchasing	5
• Health & Safety – Incident Identification and Response	6
• Data Protection	7
• Follow Up Reviews	8

**Tay Road Bridge Joint Board
Internal Audit Annual Plan 2017/18****1. Introduction**

- 1.1 The purpose of this document is to present to the members of Tay Road Bridge Joint Board ('the Board') the annual internal audit operating plan for the year ended 31 March 2018. The plan is based on the proposed allocation of audit days for 2017/18 set out in the Audit Needs Assessment and Strategic Plan 2016 to 2019. The preparation of the Strategic Plan involved dialogue with the Bridge Manager and with the Treasurer.
- 1.2 The annual operating plan shows a number of changes to the allocation set out in the above Strategic Plan. Following discussions with the Bridge Manager:
- two days originally allocated in 2017/18 for a review of capital projects has been re-assigned to the Procurement and Creditors review. This will allow the scope to be extended to include a review of the Boards' tender procedures and the selection of contractors and suppliers for capital works; and
 - three days originally allocated in 2017/18 for a review of Debtors / Income have been re-prioritised and will now be utilised to conduct a review of the Board's major incident identification and response procedures.
- 1.3 A copy of the revised Strategic Plan is included at Section 2 of this report.
- 1.4 At Section 3 of this report we have set out the outline scope and objectives for each planned audit assignment to be undertaken during 2017/18, together with the proposed audit approach. These were arrived at following discussion with the Bridge Manager.
- 1.5 Separate reports will be issued for each assignment. Recommendations are graded in each report to reflect the significance of the issues raised.
- 1.6 Our audit service complies with the Public Sector Internal Audit Standards (PSIAS).

For Road Bridge Joint Board Financial Audit Annual Plan 2017/18

2. Strategic Plan 2016 to 2019

Audit Area	RLK Register Ref.	Previous IA Coverage	2016/17			2017/18			2018/19			Objective
			Days	Days	Days	Days	Days	Days	Days	Days	Days	
Reputation Management of Health & Safety	1. 2	2013/14	3									To ensure that the Board's Health & Safety arrangements in relation to the Board's vehicle inspections, which have recently changed, comply with relevant legislation and guidance such as DVSA Guide to Maintaining Roadworthiness and are being implemented as expected.
Health & Safety – Major Incident Identification and Response	6	-		3								To ensure that there are effective arrangements in place for the early identification of major incidents such as attempted suicides. The Board's procedures in relation to providing early intervention, incident response and coordination with emergency services will be considered.
Compliance with Legislation	2	All years							3			To ensure that there are effective arrangements to review compliance and update staff, systems, policies and procedures for changes to legislative requirements. Also considered where applicable on all audits.
Staffing Issues Workforce Management	10	2014/15										To ensure there are effective controls over staff recruitment, retention and management [time to be re-allocated from Capital Projects depending on major projects undertaken during the lifetime of the audit strategy].
Payroll	9	2013/14	2									To conduct a high level review covering all key aspects of Payroll, including an examination of payments, authorisations and changes to payroll data and auto-enrolment. The audit will cover activities undertaken by the Board but not the Dundee City Council systems.

Area / Objective	Requirement	Review Cycle	Frequency	Days	Days
Estates and Facilities					
Asset Security / Management (property and other) / Bridge Asset Management	4, 5, 6	2015/16	Good	3	
Capital Projects	4, 5, 6, 8	2015/16	2	2	
Financial Issues					
Procurement and Creditors / Purchasing	9, 6, 8	2013/14	5		
Organisational Issues					
Risk Management / Business Continuity Planning	4, 5, 6	2013/14	2		

OBJECTIVE

Activity	Frequency	Rating	Comments	Days	Days	Days
Corporate Governance	7	2015/16	Good	3	3	3
Information and IT						
Compliance with Data Protection Act	3	2014/15	5 agreed actions	3	3	3
Other Audit Activities						
Management & planning, attendance at Joint Board meetings & liaising with external audit				2	2	2
Follow-up				2	2	2
ANA				2	-	-
Total				15	15	15

Cyclical check to undertake a high-level review of the corporate governance and planning arrangements in place within the Board to ensure that the governance framework represents best practice as set out in good practice guidance.

Cyclical check and timed to ensure that arrangements are in place within the Board to ensure compliance with the EU General Data Protection Regulation (GDPR), which becomes effective in May 2018, focussing on data protection governance, staff data protection training and awareness, data security, data sharing and records management.

Follow up of outstanding internal audit recommendations.

3. Outline Scope and Objectives

Audit Assignment:	Procurement and Creditors / Purchasing
Priority:	Medium
Joint Board Meeting:	June 2018
Days:	5

Scope

This audit will focus on the systems of internal control in place for the ordering of goods and services and the payment of invoices.

We will also consider whether the procurement strategy followed and procedures in place support best value purchasing in relation to non-pay spend (other operating expenses plus equipment fixed asset additions).

Objectives

The specific objectives of the audit will be to ensure that:

- the Board's Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and The Procurement (Scotland) Regulations 2016 ('the Regulations');
- procurement procedures ensure that:
 - ◆ areas of high spend are monitored appropriately;
 - ◆ opportunities for pooling of expenditure are identified in order to achieve best value; and
 - ◆ collaborative procurements and frameworks available to the Board are utilised where appropriate;
- purchase orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised; and
- the Board's procurement guidance on quotes and tenders and selection of contractors, together with the Act and Regulations, are being complied with.

Our audit approach will be:

From discussions with the Bridge Manager and other relevant staff, we will establish what procurement strategies, procedures and monitoring arrangements are in place. These will then be evaluated to establish if they follow recognised good practice.

Specifically, we will seek to establish whether the procurement procedures ensure that areas of high spend are monitored appropriately, identifying opportunities for pooling of expenditure in order to achieve best value, and ensuring that joint purchasing arrangements are utilised where appropriate.

A sample of items of expenditure will be selected from the financial ledger and tested to ensure compliance with the Board's Financial Regulations and Procedures. This will include a detailed review of the tender process and selection of successful contractors for capital works awarded in the year.

Tay Road Bridge Joint Board Internal Audit Annual Plan 2017/18

Audit Assignment:	Health & Safety – Incident Identification and Response
Priority:	Medium
Joint Board Meeting:	December 2017
Days:	3

Scope

This audit will review the arrangements and procedures in place within the organisation to deal with Health & Safety issues, specifically relating to serious incidents, within the locus of the Bridge, which result in severe injury or fatality.

Objectives

The objective of our audit will be to obtain reasonable assurance that:

- existing governance arrangements over the Board's approach to incident identification, response and management are adequate;
- a framework is in place to support staff in implementing effective responses to incidents and potential crisis situations;
- there is effective communication and coordination between Board staff and the emergency services;
- adequate training has been provided to improve the capability of staff to implement appropriate and timely responses to incidents and crises; and
- procedures are in place to ensure that staff are offered adequate support and counselling following a stressful or traumatic event.

Our audit approach will be:

We will discuss the major incident identification and response processes with the Bridge Manager and Health & Safety Officer and review the appropriate policies and procedures.

Tay Road Bridge Joint Board Internal Audit Annual Plan 2017/18

Audit Assignment:	Data Protection
Priority:	Medium
Joint Board Meeting:	March 2018
Days:	3

Scope

The scope of the review will be to assess the adequacy and effectiveness of the processes and procedures in place to ensure compliance with the Data Protection Act 1998.

On 15 December 2015, negotiation over the text of the new EU General Data Protection Regulation (GDPR) were concluded. The European Parliament and Council of Ministers formally adopted the GDPR in April 2016 and the Regulation came into force in May 2016. It will apply from May 2018. The GDPR represents the most significant overhaul of Data Protection legislation in over 25 years. If an organisation cannot confirm full compliance with the Data Protection Act 1998 it will struggle to comply with the higher standards required under the GDPR.

Objectives

The objective of this audit will be to ensure that:

- members of staff have been formally appointed with overall responsibility for implementation of the Data Protection Act 1998 and responsibilities for these members of staff have been clearly documented and communicated to all staff;
- Data Protection policies and procedures exist, that they comply with legislation, are revisited and revised regularly and are effectively communicated to all staff;
- there are appropriate information security arrangements in place, including guidance on identification checks prior to releasing information and a Data Protection breach plan or procedure;
- where relevant, adequate Data Protection statements are included on Board forms;
- the Board has developed an awareness and training programme for all staff, including sufficient awareness training during the induction process, and that all staff have received this training; and
- that arrangements are in place within the Board to ensure compliance with the EU General Data Protection Regulation (GDPR), which becomes effective in May 2018.

Our audit approach will be:

Relevant staff will be interviewed to determine current working practices and the systems in place within the Board in relation to Data Protection will be documented.

Checklists produced by the Information Commissioner's Office will be utilised as a basis to review Data Protection policies and procedures for compliance with legislation. We will also establish through discussions with staff whether there is an adequate system in place to ensure policies and procedures are revisited and revised regularly and effectively communicated to staff.

Tay Road Bridge Joint Board Internal Audit Annual Plan 2017/18

Audit Assignment:	Follow-Up Reviews
Priority:	Various
Joint Board Meeting:	June 2018
Days:	2

Scope

As part of the internal audit programme at the Board for 2017/18 we will review the recommendations raised within internal audit reports issued in 2016/17 and obtain an update on these. Areas covered during 2016/17 were:

- Report 2017/03 – Management of Health & Safety - Vehicles;
- Report 2017/04 – Risk Management / Business Continuity Planning; and
- Report 2017/05 – Payroll.

There are also three outstanding recommendations from previous years that will also be followed up and progress included in this year's Follow-Up Review.

Objective

The objective of our follow-up review will be to assess whether recommendations made in internal audit reports from 2016/17 and outstanding actions from previous years have been appropriately implemented and to ensure where little or no progress has been made towards implementation, that plans are in place to progress them.

Our audit approach will be:

- to request from responsible officers for each report listed above an update on the status of implementation of the recommendations made;
- to ascertain by review of supporting documentation, for any significant recommendations within the reports listed above, whether action undertaken has been adequate; and
- prepare a summary of the current status of the recommendations for the Board.