
TAY ROAD BRIDGE JOINT BOARD

Clerk: Roger Mennie
Head of Democratic and Legal Services
Dundee City Council
5 City Square
Dundee

TO: ALL MEMBERS OF THE TAY
ROAD BRIDGE JOINT BOARD

Date 29th November, 2021

Dear Member

TAY ROAD BRIDGE JOINT BOARD

You are requested to attend a meeting of the **TAY ROAD BRIDGE JOINT BOARD** to be held remotely on Monday 6th December, 2021 at 10.00 am.

The agenda and papers are enclosed.

Members of the Press or Public wishing to join the meeting should contact Committee Services on telephone (01382) 434818 or by email at committee.services@dundeecity.gov.uk by no later than 12 noon on Friday 3rd December, 2021.

Please submit any apologies for absence to Arlene Hay, Committee Services Officer on telephone (01382) 434818 or email arlene.hay@dundeecity.gov.uk.

Yours faithfully

ROGER MENNIE

Clerk to the Joint Board

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 PREVIOUS MEETING - Page 1

The minute of meeting of the Tay Road Bridge Joint Board held on 13th September, 2021 is submitted for approval (copy enclosed).

3 OPERATIONAL RESTRICTIONS AND CLOSURES - Page 5

(Report No TRB26-2021 by the Bridge Manager, copy enclosed).

4 HEALTH AND SAFETY MONITORING 2021 - Page 11

(Report No TRB29-2021 by the Bridge Manager, copy enclosed).

5 UPDATE ON ENGINEERING WORKS - Page 13

(Report No TRB28-2021 by the Engineer, copy enclosed).

6 REVENUE MONITORING – 7 MONTHS TO 31ST OCTOBER, 2021 - Page 17

(Report No TRB21-2021 by the Treasurer, copy enclosed).

7 CAPITAL MONITORING - 7 MONTHS TO 31ST OCTOBER, 2021 - Page 21

(Report No TRB22-2021 by the Treasurer, copy enclosed).

8 REVENUE BUDGET 2022/2023 TO 2024/2025 - Page 27

(Report No TRB23-2021 by the Treasurer, copy enclosed).

9 CAPITAL PLAN 2022/2023 TO 2024/2025 - Page 33

(Report No TRB24-2021 by the Treasurer, copy enclosed).

10 INTERNAL AUDIT - ANNUAL AUDIT PLAN 2021/2022 - Page 37

(Report No TRB25-2021 by the Treasurer, copy enclosed).

11 PROGRAMME OF MEETINGS 2022

Monday 28th February, 2022 at 10am
Monday 13th June, 2022 at 10am
Monday 12th September, 2022 at 10am
Monday 5th December, 2022 at 10am

12 DATE OF NEXT MEETING

The next meeting of the Joint Board will be held on Monday 28th February, 2022 at 10.00am via MS Teams (unless otherwise advised).

ITEM No ...2.....

At a MEETING of the **TAY ROAD BRIDGE JOINT BOARD** held remotely on 13th September, 2021.

Present:-

Dundee City Council

Councillor Lynne SHORT
Depute Lord Provost CAMPBELL
Councillor Stewart HUNTER
Councillor George McIRVINE

Fife Council

Councillor Jonny TEPP
Councillor Bill CONNOR
Councillor Andy HEER
Councillor Brian THOMSON
Councillor John DOCHERTY

Also Present (Officers):-

Alan HUTCHISON (Bridge Manager)
David ROBERTSON (Depute Bridge Manager)
Gary BRADY (Engineer)
John MOIR (for Treasurer)
Kenny McKAIG (for Clerk)
Kara BROWN (Audit Scotland)
Richard SMITH (Audit Scotland)
Andrew HERD (Transport Scotland)

Councillor Lynne SHORT, Chairperson, in the Chair.

Apologies for absence were submitted on behalf of Councillor Richardson, Bailie Macpherson, Councillor Heer and Councillor Fotheringham.

I DECLARATION OF INTEREST

There were no declarations of interest.

II MINUTE OF PREVIOUS MEETING

The minute of meeting of the Tay Road Bridge Joint Board held on 14th June, 2021 was submitted and approved.

III OPERATIONAL RESTRICTIONS AND CLOSURES

There was submitted Report No TRB20-2021 by the Bridge Manager appraising the Joint Board of the number and nature of operational restrictions and closures applied between 1st May, 2021 and 31st July, 2021.

The Joint Board noted the contents of the report as at 31st July, 2021.

IV ANNUAL REVIEW OF STRATEGIC RISK MANAGEMENT

There was submitted Report No TRB19-2021 by the Bridge Manager appraising the Joint Board of the annual review of Strategic Risk Management issues.

The Joint Board noted the contents of the report as at 13th September, 2021 and the Strategic Risk Register which was attached as Appendix 1 to the report.

V STRUCTURAL INVESTIGATION OF CARRIAGEWAY DECK SURFACING AND WATERPROOFING

There was submitted Report No TRB18-2021 by the Bridge Manager requesting authorisation for the appointment of Tayside Contracts to carry out disruptive investigation and testing of the carriageway deck surfacing and waterproofing to provide information required to develop the scope and design of future carriageway surfacing replacement.

The Joint Board noted that in view of the timescales involved the report was approved by the Clerk to the Tay Road Bridge Joint Board in consultation with the Chair of the Tay Road Bridge Joint Board and Vice-Chair of the Tay Road Bridge Joint Board.

VI REVENUE MONITORING – 4 MONTHS TO 31ST JULY, 2021

There was submitted Report No TRB15-2021 by the Treasurer appraising Joint Board Members of the latest position regarding the Joint Board's 2021/2022 Revenue Budget.

The Joint Board noted the content of the Revenue Monitoring Report as at 31st July, 2021.

VII CAPITAL MONITORING – 4 MONTHS TO 31ST JULY, 2021

There was submitted Report No TRB16-2021 by the Treasurer appraising Joint Board Members of the latest position regarding the Joint Board's 2021/2022 Capital Plan.

The Joint Board noted the content of the Capital Monitoring Report as at 31st July, 2021.

VIII AUDITED ACCOUNTS

(a) EXTERNAL AUDITOR'S ANNUAL AUDIT REPORT

(i) Audit Scotland's Covering Letter

There was submitted and noted the covering letter from Audit Scotland.

(ii) Proposed 2020/2021 Annual Audit Report

There was submitted and noted the Annual Audit Report on the Tay Road Bridge Joint Board for the year ended 31st March, 2021.

(b) RESPONSE TO THE EXTERNAL AUDITOR'S ANNUAL REPORT ON THE 2020/2021 AUDIT OF TAY ROAD BRIDGE JOINT BOARD

There was submitted Report No TRB17-2021 by the Treasurer responding to the report prepared by the Joint Board's External Auditor on the audit of Tay Road Bridge Joint Board for the year ended 31st March, 2021.

The Joint Board:-

- (i)** noted the contents of the draft External Auditor's Report including the completed action plan at Appendix 1 and in particular that Audit Scotland had indicated that they would issue an unqualified audit opinion on the 2020/2021 Annual Accounts;
- (ii)** endorsed the report as the Joint Board's formal response to the External Auditor's Report;
- (iii)** instructed the Treasurer to arrange for the Audited Annual Accounts to be signed and then returned to the External Auditor; and
- (iv)** instructed the Treasurer thereafter to arrange for the Annual Accounts, including copies of all audit certificates to be published on the Joint Board's website by no later than 31st October 2021.

(c) AUDITED ACCOUNTS FOR YEAR ENDED 31ST MARCH, 2021

There was submitted and noted the Annual Accounts for the year ended 31st March, 2021.

IX DATE OF NEXT MEETING

Monday, 6th December, 2021 at 10.00 am via MS Teams (unless otherwise advised).

Councillor Lynne SHORT, Chairperson.

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ITEM No ...3.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 6 DECEMBER 2021

REPORT ON: OPERATIONAL RESTRICTIONS AND CLOSURES

REPORT BY: THE BRIDGE MANAGER

REPORT NO: TRB 26-2021

1.0 PURPOSE OF REPORT

1.1 To appraise the Joint Board of the number and nature of operational restrictions and closures applied between 1 August to 31 October 2021.

2.0 RECOMMENDATIONS

2.1 The Joint Board are asked to note the contents of this Report as at 31 October 2021.

3.0 FINANCIAL IMPLICATIONS

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

4.0 COMMENTARY ON RESTRICTIONS AND CLOSURES

4.1 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 August and 31 October 2021 is given below:-

4.1.1 Single Carriageway Closure

Reason	Total Duration (Minutes)	Number of Occasions	Average Duration (Minutes)	Maximum Time Closed (Minutes)	Minimum Time Closed (Minutes)
Operational	7540	105	50.27	4255	1
Breakdown	38	5	7.6	11	3
Miscellaneous Incidents	11	4	2.75	3	2
Single Lane Closures for Maintenance	279	10	27.9	43	5
Police Incidents	475	43	11.05	41	3

4.1.2 **Full Bridge Closure**

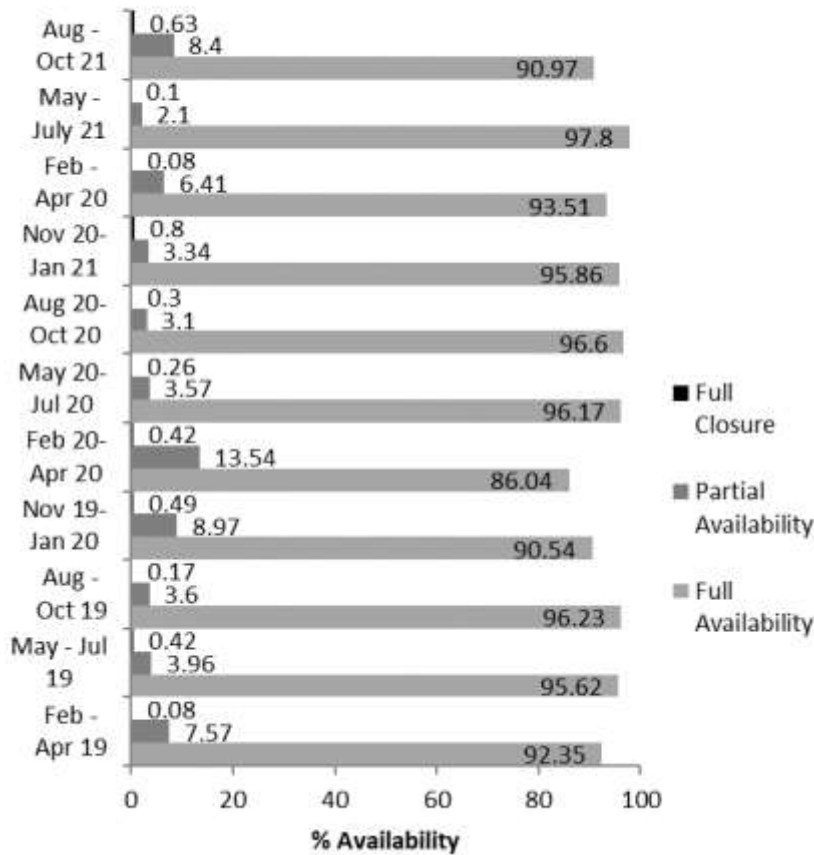
Reason	Total Duration (Minutes)	Number of Occasions	Average Duration (Minutes)	Maximum Time Closed (Minutes)	Minimum Time Closed (Minutes)
Operational (Night Closures)	292	4	73	270	5
Police Incidents	526	10	52.6	192	6
Wind	0	0	0	0	0

4.1.3 **High Winds Restrictions**

Traffic Restricted	Total Duration (Minutes)	Number of Occasions	Average Duration (Minutes)	Maximum Time Restricted (Minutes)	Minimum Time Restricted (Minutes)
Double Deck Buses	2544	9	282.67	440	105
High Sided Vehicles	0	0	0	0	0
All Traffic	0	0	0	0	0

4.1.4 Availability of Bridge

AVAILABILITY TO BRIDGE USERS



	Aug-Oct 20	Nov 20-Jan 21	Feb-Apr 21	May-July 21	Aug-Oct 21
Full Availability	96.6	95.86	93.51	97.8	*90.97
Partial Availability	3.10	3.34	6.41	2.1	8.4
Full Closure	0.30	0.80	0.08	0.1	0.63

*A contraflow was installed on the bridge for five days in September to permit structural investigation works in advance of the main resurfacing contract to commence in 2023.

4.1.5 Summary of Bridge availability 1 August to 31 October 2021

Full availability (No restrictions)	90.97%
Partial Availability (Some restrictions)	8.4%
No Availability (Full Closure)	0.63%

4.1.6 Passenger Lift Availability 4 December 2018 to 18 November 2021

The current lift was put into service on 4 December 2018.

The Lift has been unavailable for public use for the following durations and reasons between 4 December 2018 and 18 November 2021:

YEAR	Downtime for Routine Servicing (hrs)	Downtime for Lift Faults (hrs)	Downtime for Power Cut (hrs)	Downtime for Vandalism (hrs)	Downtime for Foyer Door Faults (hrs)	Total (hrs)
2018 (from 4 Dec 2018)	0	10	0	0	0	10
2019	¹ 5	9	0.5	0	0	14.5
2020	² 12	3.5	1	0	0	16.5
2021 (to 18 November)	² 11	3	11	18	41.5	84.5
Total	28	25.5	12.5	18	41.5	
TOTAL TIME LIFT NOT AVAILABLE FROM 4 DECEMBER 2018 to 18 NOVEMBER 2021 = 125.5 HOURS						

¹Warranty Servicing

²Monthly Servicing

5.0 TRAFFIC COUNT DATA

5.1 Traffic Count Data from Dundee Ramps

	2 nd Quarter 2020 (May-Jul)	3 rd Quarter 2020 (Aug-Oct)	4 th Quarter 2020 (Nov-Jan)	1 st Quarter 2021 (Feb-Apr)	2 nd Quarter 2021 (May-Jul)	3 rd Quarter 2021 (Aug-Oct)
Northbound to West	3171	4504	3461	3478	4013	6012
Northbound to East	4776	6901	4340	5128	7084	7135
Northbound Total	7947	11405	7801	8606	11097	13147
Southbound from West	3424	4854	3522	3726	5245	5473
Southbound From East	5266	7567	5187	5722	7940	7885
Southbound Total	8690	12421	8709	9448	13185	13358
AADT Traffic per Quarter	16637	23826	16510	18054	24882	26505

AA DT – (Annual Average Daily Total)

*New counting loops were installed on 8 October 2020. Please note that some data was corrupted on the northbound exit slip road from this date. Traffic counts have been averaged using reliable data over the quarter to allow the traffic count to be reported.

A comparison of traffic counts between the second quarter and the third quarter of 2021 reveals an increase of just over 6% in daily vehicle crossings. This shows that traffic levels have recovered to those recorded pre-pandemic.

5.2 Cyclist and Pedestrian Count on the Walkway

AA DT – (Annual Average Daily Total) Northbound and Southbound

	3 rd Quarter 2020		4 th Quarter 2020		1 st Quarter 2021		2 nd Quarter 2021		3 rd Quarter 2021
	(Aug- Oct)		(Nov- Jan)		(Feb- Apr)		(May- Jul)		(Aug- Oct)
Cyclists - Aug	216	Cyclists -Nov	93	Cyclists- Feb	81	Cyclists- May	150	Cyclists - Aug	160
Cyclists - Sep	194	Cyclists -Dec	67	Cyclists- Mar	189	Cyclists- Jun	190	Cyclists - Sep	152
Cyclists - Oct	127	Cyclists -Jan	69	Cyclists- Apr	183	Cyclists- Jul	165	Cyclists - Oct	95
AA DT Cyclists per Quarter	179	AA DT Cyclists per Quarter	77	AA DT Cyclists per Quarter	151	AA DT Cyclists per Quarter	168	AA DT Cyclists per Quarter	136

A Pedestrian and Cycling Counter was installed on the bridge walkway in October 2019. Unfortunately, reliable pedestrian numbers are not yet available. The Bridge Manager has now agreed an alternative counter location with Cycling Scotland and their contractors have agreed to relocate the counter, which it is anticipated will allow pedestrian numbers to be recorded accurately. The date of installation is still to be advised but expected to be take place in 2021 or early 2022.

6.0 POLICY IMPLICATIONS

6.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

7.0 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.

8.0 BACKGROUND PAPERS

8.1 None.

**ALAN HUTCHISON
BRIDGE MANAGER
23 NOVEMBER 2021**

ITEM No ...4.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 6 DECEMBER 2021
REPORT ON: HEALTH & SAFETY MONITORING 2021
REPORT BY: THE BRIDGE MANAGER
REPORT NO: TRB 29-2021

1.0 PURPOSE OF REPORT

1.1 To appraise the Board Members of performance relating to Health & Safety in 2021.

2.0 RECOMMENDATIONS

2.1 The Board are asked to note the outcomes of the report and to agree to findings of the review in paragraph 4.4.

3.0 FINANCIAL IMPLICATIONS

3.1 None

4.0 COMMENTARY

4.1 General

In December 2009, the Board approved the corporate Health & Safety Policy Statement prepared by the Bridge Manager. In this document the Bridge Manager was given the remit to:-

- a) Review the document on an annual basis, or as necessary due to organisational or legislative changes
- b) Report to the Board annually on matters relating to Health & Safety matters

A copy of the Health & Safety Policy Statement is available on the Tay Road Bridge website at <http://tayroadbridge.co.uk/board-business/board-documents>

4.2 Significant Risks

The significant risks faced by Employees of the Tay Road Bridge Joint Board include:-

- Working at height
- Working on and/or over water
- Working adjacent to live traffic
- Working in exposed conditions and during periods of adverse weather
- Working in areas of difficult access
- Operating various items of machinery and plant
- Physical and mental health risks associated with attending serious incidents.

4.3 Staff Consultation

In addition to formal Health & Safety Committee meetings, Safety Representatives and appropriate members of staff are consulted at the early stages of preparation of Risk Assessments, Method Statements and Operational Procedures.

4.4 Review

The Bridge Manager has reviewed the Health & Safety Policy Statement and notes that Bill Angus, Maintenance Manager has retired and has been replaced by David Robertson, Deputy Bridge Manager, and that the organisational structure was changed on 1 July 2021. The H & S policy has been updated to reflect these changes.

4.5 Health & Safety Performance

Below is a table which contains categorised information relating to accidents and near misses recorded at the Tay Road Bridge.

Accident Category	2016	2017	2018	2019	2020	2021
RIDDOR fatal accident	0	0	0	0	0	0
RIDDOR Major Injury	0	0	0	0	0	0
RIDDOR over 7 day injury	0	0	0	2	0	0
Lost Time Injury	1	0	1	1	0	1
Minor Injury	2	0	3	0	1	2
Near Misses	1	1	0	0	2	0
Slip, trip, fall on the level	0	0	0	0	0	0
Manual Handling	0	0	1	1	0	0
Third party contractors	0	0	0	0	0	0

All accidents and near misses are investigated and the causes/proposed mitigation measures are formally recorded, and staff are advised accordingly.

4.6 Occupational Health Issues

There were no Occupational Health related issues.

4.7 Training

The delivery of Health & Safety training recommenced in 2021 following relaxation of Covid-19 restrictions.

5.0 POLICY IMPLICATIONS

5.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

6.0 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.

7.0 BACKGROUND PAPERS

7.1 None

ALAN HUTCHISON
BRIDGE MANAGER
23 NOVEMBER 2021

ITEM No ...5.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – DECEMBER 2021
REPORT ON: UPDATE ON ENGINEERING WORKS
REPORT BY: ENGINEER TO THE BOARD
REPORT NO: TRB 28–2021

1.0 PURPOSE OF REPORT

1.1 To advise the Joint Board on the current situation regarding Engineering works on the bridge.

2.0 RECOMMENDATIONS

2.1 It is recommended that:

- The Joint Board notes the position on current progress.

3.0 FINANCIAL IMPLICATIONS

3.1 There are no financial implications arising from this report.

4.0 IMPLICATIONS TO BRIDGE USERS

4.1 No implications will arise as a direct result of this report. When the major works noted in section 5.4 and 5.5 commence in 2023 a contraflow traffic management system will be installed on the bridge, whereby one carriageway is completely closed, and the other accepts two-way traffic flow. The bridge and walkway will remain open during the construction phase of these projects.

5.0 BACKGROUND

5.1 As part of the Joint Boards Asset Management Plan, a programme of general and principal bridge inspections are delivered by an in-house team comprising the Bridge Manager, a chartered engineer and the Deputy Bridge Manager, an incorporated engineer, who are supported by a Bridge Inspector. Third party inspectors are utilised to provide specialist access and inspection services for checks on the columns and piers and cathodic protection system. Supplemental experience and advice is provided by Dundee City Council, City Development Department, Bridges and Structures team.

5.2 Principal Inspections (PIs) of the bridge are a statutory requirement and permit the efficient planning of future maintenance requirements to ensure the continuing good condition of the structure. PIs are carried out every six years and require a detailed close-up inspection of all elements of the bridge. General Inspections (GIs) are carried out every two years and involve a visual inspection of all elements of the bridge. All inspection work is progressing in line with statutory inspection requirements.

5.3 A PI of the full bridge structure, including all box girders, concrete deck, concrete columns, piers and scour survey was completed by March 2020. These inspections

confirmed the findings of a GI that the bridge structure is generally in good condition but that works to maintain this position is required by progressing with the plan to replace the carriageway surfacing and expansion joints.

- 5.4 The TRBJB's term consultant, WSP UK Ltd, were appointed in December 2019 to provide expert advice to the Board of the most cost-effective time and means to carry out total resurfacing and movement joint replacement to ensure best value is achieved. The Bridge Manager and Engineer are working closely with WSP to deliver this project and confirm progress as follows:

<u>Resurfacing and Expansion Joint Replacement – as 8 November 2021.</u>			
	% Complete	*Expenditure £	Programme
Stage 1 – Desk top study	100	66,873	Completed October 2020
Stage 2 – Structural Testing & Data Collection to inform stage 3	85	77,946	October 2020 – December 2021
Stage 3 – Preliminary Design	10	-	January 2022 – September 2022
Stage 4 – Detailed Design	0	-	September 2022 – March 2023
Stage 5 – Construction	0	-	March 2023 – March 2025
Stage 6 - Handover	0	-	March 2025

*Expenditure figures are up to 31 October 2021.

- 5.5 The guidance document, “The Operation and Maintenance of Bridge Access Gantries”, IStructE 2nd Ed 2007, recommends that gantries which have been in service for between 20 and 35 years should be considered to have reached the end of their finite life from a consideration of structural safety. The bridge's inspection gantries are now over thirty years old and regular routine inspections by the Bridge Manager's team have identified issues associated with regular repair and downtime. The Bridge Manager and Engineer are therefore working closely with WSP to deliver new gantries to be installed in 2023 and 2024 to align with the resurfacing project because through deck installation is likely to be required. This will avoid any unnecessary damage to any new surfacing. The Bridge Manager and Engineer can update progress as follows:

<u>Gantry Replacement – as 8 November 2021.</u>			
	% Complete	*Expenditure £	Programme
Stage 1 – Desk top study	100	29,365	Completed March 2021
Stage 2 – Options Assessment	95	51,945	March 2021 – December 2021
Stage 3 – Preliminary Design	0	-	January 2022 – September 2022
Stage 4 – Detailed Design & Procurement	0	-	September 2022 – October 2023
Stage 5 – Construction	0	-	October 2023 – November 2024

Stage 6 - Handover	0	-	November 2024 - March 2025
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*Expenditure figures are up to 31 October 2021.

5.6 In the region of £20M is currently shown in the capital plan for spend from 2026/27 for major repainting of the box girders. This provision has been made following a detailed inspection of the steel corrosion protection system by Certus Inspection Services in 2016. The condition of the paintwork has remained in good condition in the subsequent years and further testing of the paint system will be undertaken in 2022/23 to inform the capital plan.

5.7 Cathodic protection (CP) is a method used to halt the corrosion of steel reinforcement embedded in concrete by applying a small electrical current through a surface mounted anode. The Tay Road Bridge has a CP system installed within the extents of the tidal splash zone to all concrete piers. The CP monitoring system that is used to measure the system's performance and effectiveness was renewed in 2019. Diagnostic testing has revealed that generally the CP system is working as expected. A report is currently being prepared by Corrosion Engineering Ltd (corrosion engineering consultants) and within this report they will advise of any works required to maintain the continued operation of the system into the future. A report will be brought to a future Board meeting to confirm status.

6.0 POLICY IMPLICATIONS

6.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

7.0 CONSULTATIONS

7.1 The Clerk, Treasurer and Bridge Manager have been consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

8.1 None.

GARY BRADY
ENGINEER TO THE BOARD
23 NOVEMBER 2021

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ITEM No ...6.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 6 DECEMBER 2021

REPORT ON: REVENUE MONITORING – 7 MONTHS TO 31 OCTOBER 2021

REPORT BY: THE TREASURER

REPORT NO: TRB 21-2021

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to appraise Board Members of the latest position regarding the Joint Board's 2021/2022 Revenue Budget.

2.0 RECOMMENDATIONS

2.1 It is recommended that the Joint Board note the content of this Revenue Monitoring Report as at 31 October 2021.

3.0 FINANCIAL IMPLICATIONS

3.1 The 2021/2022 Revenue Budget predicted a break-even position (see Report 19-2020). The current outturn position for the financial year 2021/2022 is projecting an overspend of £67,000 based on the financial information available at 31 October 2021 (as detailed in Appendix A).

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

3.3 During 2019, Transport Scotland's Internal Audit conducted a review of their management of grant funding arrangements which included their administration of grant payments to and carry forward requests from the Joint Board. One of the recommendations of this review was that monthly grant claims now have to be submitted based on actual net expenditure. This results in a projected Revenue Grant carried forward into 2022/2023 of £nil.

3.4 The projected £67,000 overspend, if it materialised, would result in a General Fund Reserve of £1,093,591 at 31 March 2022. This level of retained reserves is subject to negotiation with the Scottish Government.

3.5 Following an External Audit recommendation, the Board's Strategic Plan 2019 to 2024 (TRB 28-2018) was approved by the Board with the aim of demonstrating the link between the budgets and financial performance reporting against the strategic objectives. Appendix B links the current year's gross expenditure to each of the Board's five strategic objectives.

3.6 Details of current variances against budget headings are detailed below.

3.7 An overspend of £4,000 is projected in relation to Administration Staff Costs. This is due to increased salary costs as a result of changes to operational working and staffing structure since July 2021 (see TRB 11-2021).

3.8 An overspend of £9,000 is projected in relation to Operations Staff Costs. This is due to increased salary costs of £43,000 as a result of changes to operational working and staffing structure since July 2021 (see TRB 11-2021). This is offset by a saving of £34,000 due to the removal of a vacant Operations Officer post from the establishment as part of the restructure.

3.9 An overspend of £9,000 is projected in relation to Plant and Equipment Property Costs due to an additional supply to a contractor's site office at the Dundee Central Waterfront Development. This is reflected in increased income as detailed in paragraph 3.14 below.

- 3.10 An underspend of £10,000 is projected in relation to Plant and Equipment Supplies and Services. This is in relation to the hire of a safety boat as there is not anticipated to be any requirement for further hires beyond the standard six month contract period.
- 3.11 An overspend of £24,000 is projected in relation to Bridge Maintenance Staff Costs. This is due to increased salary costs of £48,000 as a result of changes to operational working and staffing structure since July 2021 (see TRB 11-2021). This is offset by a saving of £24,000 due to the removal of a vacant Maintenance Officer post from the establishment as part of the restructure.
- 3.12 An overspend of £30,000 is projected in relation to Bridge Maintenance Supplies and Services. This is due to the increased Covid 19 cleaning regime for the toilets at Fife car park.
- 3.13 Decreased income of £10,000 is projected in relation to Interest on Revenue Balances. This is due to lower than anticipated interest rates.
- 3.14 Increased income of £9,000 is projected in relation Miscellaneous Income. This is due to an additional electricity supply to a contractor's site office at the Dundee Central Waterfront Development. This is reflected in increased expenditure as detailed in paragraph 3.9 above.

4.0 RISK ASSESSMENT

- 4.1 In preparing the Board's Annual Revenue Budget (see Report TRB 19-2020), 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.

5.0 POLICY IMPLICATIONS

- 5.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

6.0 CONSULTATIONS

- 6.1 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.

7.0 BACKGROUND PAPERS

- 7.1 None

ROBERT EMMOTT
TREASURER

11 NOVEMBER 2021

TAY ROAD BRIDGE JOINT BOARD**REVENUE MONITORING AS AT 31 OCTOBER 2021**

	Revenue Budget 2021/22 £	Expenditure to 31 October 2021 £	Final Projection 2021/22 £	Variance from Budget £	Paragraph Reference
EXPENDITURE					
<u>Administration</u>					
Staff Costs	191,072	104,519	195,072	4,000	3.7
Property Costs	30,650	15,004	30,650	-	
Supplies and Services	140,428	104,603	140,428	-	
Transport Costs	300	217	300	-	
Third Party Payments	110,146	-	110,146	-	
	472,596	224,343	476,596	4,000	
<u>Operations</u>					
Staff	521,204	272,223	530,204	9,000	3.8
Supplies & Services	8,400	3,309	8,400	-	
	529,604	275,532	538,604	9,000	
<u>Plant and Equipment</u>					
Property	22,000	14,927	31,000	9,000	3.9
Supplies & Services	159,000	118,564	149,000	(10,000)	3.10
Transport	33,100	23,362	33,100	-	
Third Party Payments	7,750	994	7,750	-	
	221,850	157,847	220,850	(1,000)	
<u>Bridge Maintenance</u>					
Staff	307,500	161,286	331,500	24,000	3.11
Property	26,000	12,549	26,000	-	
Supplies & Services	49,750	21,943	79,750	30,000	3.12
Transport	200	-	200	-	
Third Party Payments	21,200	-	21,200	-	
	404,650	195,778	458,650	54,000	
GROSS EXPENDITURE	1,628,700	853,500	1,694,700	66,000	
INCOME					
Scottish Government Revenue Grant	1,606,327	766,680	1,606,327	-	
Interest on Revenue Balances	11,760	-	1,760	(10,000)	3.13
Kiosk Rent	10,213	5,106	10,213	-	
Miscellaneous	400	16	9,400	9,000	3.14
GROSS INCOME	1,628,700	771,802	1,627,700	(1,000)	
TOTAL NET DEFICIT / (SURPLUS) MET FROM GENRAL RESERVE BALANCES	-	81,698	67,000	67,000	

APPENDIX B**LINKING THE 2021/2022 REVENUE BUDGET MONITORING TO THE BOARD'S STRATEGIC OBJECTIVES**

	Strategic Objective	2021/2022 Budget £	Expenditure to 31 October 2021 £	2021/2022 Projected £
1	Meeting User Expectations	884,426	498,675	897,426
2	Fiscally Sustainable	87,896	-	87,896
3	Transparent Governance and Clear Decision-Making Processes	19,378	-	19,378
4	A Modern, Diverse and Well-Trained Workforce	16,500	3,199	16,500
5	Quality and Standards	<u>620,500</u>	<u>351,626</u>	<u>673,500</u>
	TOTAL GROSS EXPENDITURE	<u>1,628,700</u>	<u>853,500</u>	<u>1,694,700</u>

ITEM No ...7.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 6 DECEMBER 2021

REPORT ON: CAPITAL MONITORING - 7 MONTHS TO 31 OCTOBER 2021

REPORT BY: THE TREASURER

REPORT NO: TRB 22-2021

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to appraise Board Members of the latest position regarding the Joint Board's 2021/2022 Capital Plan.

2.0 RECOMMENDATIONS

2.1 It is recommended that the Joint Board note the content of this Capital Monitoring Report as at 31 October 2021.

3.0 FINANCIAL IMPLICATIONS

3.1 The Joint Board's 2021/2022 Capital Expenditure Programme of £805,000 was approved by the Board on 7 December 2020 (Report TRB 20-2020). From 1 April 2008 the Board's Capital Expenditure projects are being financed through Scottish Government Capital Grant.

3.2 The capital outturn for the financial year 2021/2022 (as detailed in Table 1 on Appendix A) is projected to be £805,000 (i.e. no change from the original approved budget) based on the financial ledger information up to 31 October 2021 and this will be funded from 2021/2022 Capital Grant of £805,000.

3.3 An explanation of the major variances is shown in section 4 of the report.

3.4 During 2019, Transport Scotland's Internal Audit conducted a review of their management of grant funding arrangements which included their administration of grant payments to and carry forward requests from the Joint Board. One of the recommendations of this review was that monthly grant claims now have to be submitted based on actual net expenditure. This results in a projected Capital Grant carried forward into 2022/2023 of £nil.

3.5 Following an External Audit recommendation, the Board's Strategic Plan 2019 to 2024 (TRB 28-2018) was approved by the Board with the aim of demonstrating the link between the budgets and financial performance reporting against the strategic objectives. Appendix B links the current year's gross expenditure to each of the Board's five strategic objectives.

4.0 REASONS FOR CAPITAL EXPENDITURE VARIANCES

- 4.1 The main reasons for the budget variations on individual projects can be summarised as follows:

	£000
<u>Slippage from 2020/2021:</u>	
Cathodic Protection (CP) Hardware	25
Inspection to Columns and Piers	39
<u>Budget Adjustments:</u>	
Carriageway Resurfacing	215
Inspections to Columns and Piers	(15)
Advanced Warning Signs	(200)
New Vehicles	(30)
Fife Landfall Improvements	(50)
Paintwork to Box Girders	(25)
Miscellaneous Projects	66
Dundee Compound Resurfacing	(25)
	—
Total Budget Adjustments	—

- 4.2 Due to the Covid 19 pandemic a full review of the long-term Capital Plan was conducted in order to inform the operational and financial requirements in the short- to medium-term. This review was shared with Transport Scotland as it informs the Scottish Government's Spending Review.

- 4.3 Details of current capital works and the main reasons for movements on each project are:

- 4.4 Carriageway Resurfacing: The original 2021/2022 budget was £100,000. The tender report for the appointment of a consulting engineer informed the outturn position (see Engineering Works report TRB 16-2019 and Tender Report TRB 32-2019 at December 2019 Board). The tender report for the Structural Investigation of Carriageway Deck Surfacing and Waterproofing, dealt with under Urgent Matters and then reported to September 2021 Board informs the budget adjustment of £155,000 and subsequent outturn position. This is a result of recommendations by the consulting engineer that intrusive investigations, involving removal of large sections of existing surfacing, are undertaken to ascertain the condition of the top surface of the concrete deck and waterproofing layer to allow a more accurate estimation of any necessary concrete repairs and waterproofing required for the major project in 2023 and 2024.

A further £60,000 is expected to be required as the ground penetrating radar survey of the bridge revealed that a larger survey was required than anticipated and these increased costs are for enhanced traffic management and contractor costs.

The revised budget for 2021/2022 is anticipated to be £315,000 with the project due to be completed in 2021/2022.

- 4.5 Cathodic Protection (CP) Hardware: The original 2021/2022 budget was £25,000 for the replacement of CP hardware at the base of the columns. There was no expenditure in 2020/2021 with £25,000 slippage into 2021/2022 for CP Investigation works. The revised budget for this project is projected to be £50,000.
- 4.6 Inspection of Columns and Piers: The tender report to the March 2020 Board (TRB 5-2020) reported that the project will cost £224,000. Expenditure in 2020/2021 was £185,000 with slippage of £39,000 into 2021/2022. This slippage relates to £26,000 for Conduit Boxes that require to be replaced by the contractor but required abseiling which could not be carried out until after April due to Covid travel restrictions and weather conditions. A further slippage of

£14,000 was also added as professional fee work can only be undertaken after completion of the contractor's work. It is anticipated that these two works will be underspent by £15,000. The revised budget for this project is projected to be £24,000.

- 4.7 Advanced Warning Signs: The original 2021/2022 budget was £250,000. The main element of this budget was to replace the Advanced Warning Signs. This will not take place this year so the revised budget has been reduced to £50,000.
- 4.8 Replacement of Expansion Joints: The original 2021/2022 budget of £25,000 is projected to be spent.
- 4.9 New Vehicles: The original 2021/2022 budget was £30,000. This is not anticipated to be spent so the revised budget has been reduced to £nil.
- 4.10 New Gantries: The original 2021/2022 budget of £100,000 is projected to be spent. This is for the start of the main works to replace the gantries. The tender report for the appointment of a consulting engineer informs the outturn position (see Engineering Works report TRB 16-2019 and Tender Report TRB 32-2019 at December 2019 Board).
- 4.11 Fife Landfall Improvements: The original 2021/2022 budget was £50,000. Due to the rescheduling of capital works as a result of Covid 19 these works have been rescheduled to future years and the revised 2021/2022 budget has been reduced to £nil.
- 4.12 Paintwork to Box Girders: The original 2021/2022 budget was £25,000. This is not anticipated to be spent so the revised budget has been reduced to £nil.
- 4.13 Gantry Miscellaneous: The original 2021/2022 budget of £25,000 is projected to be spent.
- 4.14 Miscellaneous Projects: The original 2021/2022 budget was £100,000. The revised budget for 2021/2022 is anticipated to be £166,000. This consists of projected expenditure on the new artwork project at the Dundee landfall area of £25,000 which was recommended by the Well-Being working group, £7,000 on a new CCTV workstation equipment, £60,000 on the replacement of the Fife Boundary Wall, and £74,000 on new fire alarms in all buildings.
- 4.15 Dundee Compound Resurfacing: The original 2021/2022 budget was £75,000. The tender report to the June 2021 Board (TRB 12-2021) reported that the project will cost £63,000. Additional works for the completion of the fencing at the Dundee landfall area from the lift foyer to the existing car park fence is projected to require an additional £12,000. It is anticipated that these two works will be underspent by £25,000. The revised budget for this project is projected to be £50,000.

5.0 RISK ASSESSMENT

- 5.1 There are a number of risks which may have an impact on the Capital expenditure programme. 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. The lockdown of the Construction industry in mid-March 2020, as a result of COVID 19, and subsequent restarting in July, has resulted in projects requiring to be re-phased.

- 5.4 Capital projects can be subject to unforeseen events, such as delays in progressing the project. This could lead to inflation impacting on the total cost of the project. In addition, currency fluctuations can also impact on costs. Contingencies are built into the budget for each capital project and these will be closely monitored throughout the project. The potential additional costs arising from implementing measures to create a compliant site and a safe working environment for workers, are being monitored. Project inflation, as a result of COVID 19 is also being reviewed. Officers will continually monitor and review the capital programme for the on-going effects of COVID19, in terms of projected cost and timescales.
- 5.5 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.
- 5.6 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.
- 5.7 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.
- 5.8 The level of Capital Grant received from the Scottish Government may be impacted by budgetary constraints in future financial statements.

6.0 CONCLUSION

- 6.1 The Board's 2021/2022 capital programme is showing a projected capital spend of £805,000 which will be funded from the current year's Scottish Government grant.
- 6.2 The 2021/2022 capital expenditure programme will continue to be monitored on a regular basis throughout the remainder of the current financial year.

7.0 POLICY IMPLICATIONS

- 7.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

8.0 CONSULTATIONS

- 8.1 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.

9.0 BACKGROUND PAPERS

- 9.1 None.

ROBERT EMMOTT
TREASURER

11 NOVEMBER 2021

TAY ROAD BRIDGE JOINT BOARD

APPENDIX A

TABLE 1: CAPITAL EXPENDITURE MONITORING - 7 MONTHS TO 31 OCTOBER 2021

<u>Expenditure</u>	<u>Strategic Objective</u>	<u>Capital Budget 2021/22 £000</u>	<u>Slippage from 2020/21 £000</u>	<u>Budget Adjust £000</u>	<u>Slippage into 2022/23 £000</u>	<u>Revised Capital Budget 2021/22 £000</u>	<u>Actual to 31 Oct 2021 £000</u>	<u>Projected Outturn 2021/22 £000</u>	<u>Variance from Budget £000</u>
									-
Carriageway Resurfacing	1	100	-	215	-	315	175	315	-
CP Hardware	5	25	25	-	-	50	-	50	-
Inspection of Columns and Piers	5	-	39	(15)	-	24	17	24	-
Advanced Warning Signs	1	250	-	(200)	-	50	-	50	-
Replacement of Expansion Joints	1	25	-	-	-	25	12	25	-
New Vehicles	5	30	-	(30)	-	-	-	-	-
New Gantries	5	100	-	-	-	100	41	100	-
Fife Landfall Improvements	5	50	-	(50)	-	-	-	-	-
Paintwork to Box Girders	5	25	-	(25)	-	-	-	-	-
Gantry – Miscellaneous	5	25	-	-	-	25	-	25	-
Miscellaneous Projects	5	100	-	66	-	166	20	166	-
Dundee Compound Resurfacing	5	<u>75</u>	<u>-</u>	<u>(25)</u>	<u>-</u>	<u>50</u>	<u>1</u>	<u>50</u>	<u>-</u>
Total Gross Expenditure		<u>805</u>	<u>64</u>	<u>(64)</u>	<u>=</u>	<u>805</u>	<u>266</u>	<u>805</u>	<u>=</u>
Funded by:		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
Capital Grant 2021/2022		<u>805</u>	<u>64</u>	<u>(64)</u>	<u>-</u>	<u>805</u>	<u>226</u>	<u>805</u>	<u>-</u>
Total Funding		<u>805</u>	<u>64</u>	<u>(64)</u>	<u>=</u>	<u>805</u>	<u>226</u>	<u>805</u>	<u>=</u>

TABLE 2: Unapplied Capital Grant Projected Carry Forward:

	<u>£000</u>
<u>Add:</u> Projected Capital Grant Received 2021/2022	805
<u>Less:</u> Projected Capital Grant Utilised 2021/2022	(805)
	<u>—</u>
Unapplied Capital Grant Carried Forward to 2022/2023	<u>—</u>

LINKING THE 2021/2022 CAPITAL BUDGET MONITORING TO THE BOARD'S STRATEGIC OBJECTIVES

Strategic Objective	<u>Capital Budget 2021/2022 £000</u>	<u>Revised Capital Budget 2021/2022 £000</u>	<u>Actual Expenditure to 31 Oct 2021 £000</u>	<u>2021/2022 Projected £000</u>
1 Meeting User Expectations	375	330	187	390
2 Fiscally Sustainable	-	-	-	-
3 Transparent Governance and Clear Decision-Making Processes	-	-	-	-
4 A Modern, Diverse and Well-Trained Workforce	-	-	-	-
5 Quality and Standards	<u>430</u>	<u>475</u>	<u>79</u>	<u>415</u>
TOTAL GROSS EXPENDITURE	<u>805</u>	<u>805</u>	<u>266</u>	<u>805</u>

ITEM No ...8.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD - 6 DECEMBER 2021

REPORT ON: REVENUE BUDGET 2022/2023 TO 2024/2025

JOINT REPORT BY: THE TREASURER AND BRIDGE MANAGER

REPORT NO: TRB 23-2021

1.0 PURPOSE OF REPORT

- 1.1 To appraise Board Members on the proposed Tay Road Bridge Revenue Budget for the financial years 2022/2023 to 2024/2025.

2.0 RECOMMENDATIONS

- 2.1 It is recommended that the Board approve the Revenue Budget for 2022/2023 subject to confirmation of grant funding by the Scottish Government and note the provisional Revenue Budget for 2023/2024 and 2024/2025.

3.0 FINANCIAL IMPLICATIONS

- 3.1 The Board's 2022/2023 Revenue Budget shows a break-even position which is arrived at after assuming receipt of a Resource Grant from the Scottish Government of £1,758,960. It should be noted that the 2021/2022 Revenue Budget is projecting a £67,000 overspend. The effect of this projected overspend in 2021/2022 and the projected break-even position of the 2022/2023 budget results in a projected General Fund Reserve balance of £1,093,591 as at 31 March 2023.

4.0 REVENUE BUDGET 2022/2023 TO 2024/2025

- 4.1 The budget for staff costs includes an estimated provision for the pay award of 2% for each of the financial years 2022/2023, 2023/2024 and 2024/2025. The budget also takes into consideration the effects of staff turnover whereby leavers who were employed at the top of their salary scales have been replaced by new starters who are employed at the lowest increment on the salary scale. It also takes into account the increased Scottish Living Wage.
- 4.2 The triennial actuarial valuation of the Tayside Pension Fund was carried out in 2020 and took effect from 1 April 2021. This valuation exercise resulted in an unchanged employer's contribution rate of 17%.
- 4.3 No general inflationary increase on non-staff costs has been allowed for in the 2022/2023 Revenue Budget. A 1% general inflationary increase on non-staff costs have been allowed for in 2023/2024 and 2024/2025 and specific allowances have been made for anticipated increases or decreases in individual budgets.
- 4.4 The three yearly Revenue Budget has been prepared in accordance with previous years' budgets. A copy of the detailed Revenue Budget 2022/2023 to 2024/2025 is enclosed at Appendix A.
- 4.5 Following an External Audit recommendation, the Board's Strategic Plan 2019 to 2024 (TRB 28-2018) was approved by the Board with the aim of demonstrating the link between the budgets and financial performance reporting against the strategic objectives. Appendix B links the gross expenditure of the Revenue Budget 2022/2023 to 2024/2025 to each of the Board's five strategic objectives.

- 4.6 The Scottish Government's Comprehensive Budget announcement will be on 16 December 2021. However, indicative discussions with Transport Scotland suggest that the level of funding will remain constant for 2022/2023. However, there is no guarantee that this level of funding will be maintained in future years.
- 4.7 The Revenue Budget for 2022/2023 reflects the changes to operational working and staffing structure since July 2021 (see TRB 11-2021). The main budgetary outcome of this restructure is that the Bridge Maintenance Salary Costs have been combined with the Operations Salary Costs.

5.0 RESERVES AND BALANCES

- 5.1 Section 12(1) of the Local Government in Scotland Act 2003 states that "It is the duty of a local authority to observe proper accounting practices". CIPFA have previously issued guidance on Local Authority Reserves and Balances (including updates in November 2008 and July 2014), and this guidance is considered to constitute proper accounting practice. The key requirements of the guidance, as they affect the Board, are two-fold:
- i the setting out of a clear protocol covering the purpose, utilisation, management, control and review of reserves and balances.
 - ii the inclusion in the annual budget report of a statement on reserves and balances detailing the proposed strategy over the budget period, after taking into account the strategic, operational and financial risks facing the Board.
- 5.2 The Board agreed report TRB 25-2009 Guidance on Reserves and Balances on 14 December 2009. This report included a protocol for the operation of the Board's Reserves and Balances, thereby addressing the first key requirement detailed in paragraph 5.1 above. The proposed protocol includes the following element which in itself addresses the second key requirement detailed in paragraph 5.1 above:

In the Annual Budget report that is considered by the Board, the Treasurer shall include the following:

- i a note highlighting the estimated opening and closing General Reserve balances for the financial year ahead.
 - ii a note advising as to the adequacy of the General Reserve balances over the budget period(s) under consideration, after taking into account the strategic, operational and financial risks facing the Board.
 - iii a note reporting on the annual review of earmarked Reserves.
- 5.3 In accordance with the element of the proposed protocol that relates to the annual budget report, the following statements are made by the Treasurer:
- i The Board's Revenue Expenditure is fully funded by grant and any underspend achieved will result in unspent grant being repaid or carried forward, with the agreement of the Scottish Government, to fund future years' Revenue Expenditure. The 2021/2022 Revenue monitoring currently projects a break-even position. Taking the above factors into account, the level of Revenue Grant Balance carried forward at 31 March 2022 is projected to be £nil.

The Board's Audited Statement of Accounts 2020/2021 showed a General Reserve Balance of £1,160,591 at 31 March 2021.

The level of uncommitted General Reserve Balances at 31 March 2022 is estimated at £1,093,591. There are no further known expenditure commitments or additional income that would materially affect this projected balances figure.

- ii after taking into account the strategic, operational and financial risks facing the Board it is considered that the minimum level of uncommitted balances that the Board should maintain is £1,000,000 in order to provide a contingency against unexpected events and to also act as a working balance to minimise overdraft positions resulting from uneven cash flows.
- iii the Board's earmarked reserve (i.e. the Capital Grants Unapplied Reserve) has been reviewed and is considered to be adequate for its intended purpose.

6.0 RISK ASSESSMENT

6.1 In preparing the Board's Annual Revenue Budget the Treasurer considered the key strategic, operational and financial risks faced by the Board over this period.

6.2 The main risk factors considered were:

- the possibility of new cost pressures or responsibilities emerging during the course of the financial year.
- anticipated changes in service provision.
- the certainty of significant income streams.
- the inherent uncertainty surrounding matters such as interest rates and price inflation.
- the possibility of major items of unforeseen expenditure.
- the possibility of identifying further budget savings and efficiencies, if required.
- the adequacy of the Board's insurance arrangements.

6.3 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 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.
- the possibility of identifying new income streams during the year.

7.0 POLICY IMPLICATIONS

7.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

8.0 CONSULTATIONS

8.1 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.

9.0 BACKGROUND PAPERS

9.1 None

ROBERT EMMOTT
TREASURER

12 NOVEMBER 2021

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REVENUE BUDGET 2022/2023 TO 2024/2025**APPENDIX A**

	2021/2022 Budget £	2021/2022 Projected £	2022/2023 Budget £	2023/2024 Budget £	2024/2025 Budget £
<u>Administration</u>					
Staff	191,072	195,072	248,198	253,161	258,225
Property	30,650	30,650	33,150	33,482	33,816
Supplies & Services	140,428	140,428	141,325	142,738	144,166
Transport	300	300	300	303	306
Third Party Payments	<u>110,146</u>	<u>110,146</u>	<u>111,654</u>	<u>113,887</u>	<u>116,165</u>
	<u>472,596</u>	<u>476,596</u>	<u>534,627</u>	<u>543,571</u>	<u>552,678</u>
<u>Operations</u>					
Staff	521,204	530,204	884,646	890,016	877,776
Supplies & Services	<u>8,400</u>	<u>8,400</u>	<u>11,000</u>	<u>11,110</u>	<u>11,221</u>
	<u>529,604</u>	<u>538,604</u>	<u>895,646</u>	<u>901,126</u>	<u>888,997</u>
<u>Plant & Equipment</u>					
Property	22,000	31,000	25,150	25,402	25,656
Supplies & Services	159,000	149,000	177,350	179,122	180,914
Transport	33,100	33,100	32,650	32,977	33,306
Third Party Payments	<u>7,750</u>	<u>7,750</u>	<u>5,750</u>	<u>5,808</u>	<u>5,866</u>
	<u>221,850</u>	<u>220,850</u>	<u>240,900</u>	<u>243,309</u>	<u>245,742</u>
<u>Bridge Maintenance</u>					
Staff	307,500	331,500	-	-	-
Property	26,000	26,000	28,500	28,785	29,073
Supplies & Services	49,750	79,750	49,450	49,945	50,444
Transport	200	200	200	202	204
Third Party Payments	<u>21,200</u>	<u>21,200</u>	<u>21,200</u>	<u>21,412</u>	<u>21,626</u>
	<u>404,650</u>	<u>458,650</u>	<u>99,350</u>	<u>100,344</u>	<u>101,347</u>
GROSS EXPENDITURE	<u>1,628,700</u>	<u>1,694,700</u>	<u>1,770,523</u>	<u>1,788,350</u>	<u>1,788,764</u>
<u>Income</u>					
Scottish Government Resource Grant	1,606,327	1,606,327	1,758,960	1,776,787	1,777,201
Interest on Revenue Balances	11,760	1,760	950	950	950
Kiosk Rent	10,213	10,213	10,213	10,213	10,213
Miscellaneous	<u>400</u>	<u>9,400</u>	<u>400</u>	<u>400</u>	<u>400</u>
GROSS INCOME	<u>1,628,700</u>	<u>1,627,700</u>	<u>1,770,523</u>	<u>1,788,350</u>	<u>1,788,764</u>
TOTAL NET DEFICIT / (SURPLUS) MET FROM GENERAL RESERVE BALANCES	<u>-</u>	<u>67,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

APPENDIX B**LINKING THE 2022/2023 TO 2024/2025 REVENUE BUDGET TO THE BOARD'S STRATEGIC OBJECTIVES**

Strategic Objective		2021/2022 Budget £	2021/2022 Projected £	2022/2023 Budget £	2023/2024 Budget £	2024/2025 Budget £
1	Meeting User Expectations	884,426	897,426	854,164	858,238	870,931
2	Fiscally Sustainable	87,896	87,896	88,504	90,274	92,080
3	Transparent Governance and Clear Decision Making Processes	19,378	19,378	20,282	20,688	21,101
4	A Modern, Diverse and Well Trained Workforce	16,500	16,500	19,500	24,935	13,064
5	Quality and Standards	<u>620,500</u>	<u>673,500</u>	<u>788,073</u>	<u>794,215</u>	<u>791,588</u>
TOTAL GROSS EXPENDITURE		<u>1,628,700</u>	<u>1,694,700</u>	<u>1,770,523</u>	<u>1,788,350</u>	<u>1,788,764</u>

ITEM No ...9.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD - 6 DECEMBER 2021

REPORT ON: CAPITAL PLAN 2022/2023 TO 2024/2025

REPORT BY: THE TREASURER

REPORT NO: TRB 24-2021

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to approve the Board's Capital Plan for the period 2022/2023 to 2024/2025 inclusive.

2.0 RECOMMENDATIONS

2.1 It is recommended that the Board approve the Capital Plan as detailed in Appendix A of this report subject to confirmation of grant funding by the Scottish Government.

3.0 FINANCIAL IMPLICATIONS

3.1 The Abolition of Bridge Tolls (Scotland) Act 2008 received Royal Assent on 24 January 2008. From 1 April 2008 the Board's annual capital expenditure programme has been financed through a Scottish Government Capital Grant.

3.2 The revised capital programme and agreed capital grant funding which are highlighted in Appendix A, show planned expenditure and income as follows:

<u>Financial Year</u>	<u>Capital Budget £000</u>	<u>Grant Funding £000</u>
2022/2023	1,310	1,310
2023/2024	6,530	tbc
2024/2025	6,550	tbc

3.3 The Bridge Manager and the Engineer to the Board have prepared the 3 year Capital Plan which is detailed in Appendix A of this report.

3.4 Appendix A also shows the agreed capital grant funding from the Scottish Government and the respective funding deficits in each financial year which will need to be the subject of further discussions with the Scottish Government.

3.5 Following an External Audit recommendation, the Board's Strategic Plan 2019 to 2024 (TRB 28-2018) was approved by the Board with the aim of demonstrating the link between the budgets and financial performance reporting against the strategic objectives. Appendix B links the gross expenditure of the Capital Budget 2022/2023 to 2024/2025 to each of the Board's five strategic objectives.

3.6 The Scottish Government's Comprehensive Budget announcement will be on 16 December 2021. However, indicative discussions with Transport Scotland suggest that the funding requirement for 2022/2023 will be met. However, there is no guarantee that this level of funding will be maintained in future years.

4.0 RISK ASSESSMENT

- 4.1 There are a number of risks which may have an impact on the Capital Budget programme. The main areas of risk are set out below, together with the mechanisms in place to help mitigate these risks.
- 4.2 Construction cost inflation levels are volatile, and they can on occasion be relatively high in comparison to general inflation. This means that 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.
- 4.3 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.
- 4.4 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.
- 4.5 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.
- 4.6 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.
- 4.7 The level of Capital Grant received from the Scottish Government may be impacted by budgetary constraints in future financial statements.

5.0 POLICY IMPLICATIONS

- 5.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

6.0 CONSULTATIONS

- 6.1 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.

7.0 BACKGROUND PAPERS

- 7.1 None

ROBERT EMMOTT
TREASURER

11 NOVEMBER 2021

TAY ROAD BRIDGE JOINT BOARD**PROPOSED CAPITAL EXPENDITURE PROGRAMME 2022/2023 - 2024/2025**

Project Title	Strategic Objective	Projected Outturn 2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Carriageway Resurfacing	1	315	100	3,600	3,600
CP Hardware	5	50	200	-	-
CP Replacement	5	-	-	25	2,000
Advanced Warning Signs	1	50	400	-	-
Inspection of Columns and Piers	5	24	-	-	-
Replacement of Expansion Joints	1	25	25	750	750
Parapet Refurbishment / Replacement	5	-	10	-	-
New Vehicles	5	-	-	30	-
New Gantries	5	100	100	2,000	50
Fife Landfall Improvements	5	-	150	-	-
Paintwork to Box Girders	5	-	25	-	-
Scour Protection	5	-	-	-	25
Gantry – Miscellaneous	5	25	25	25	25
Miscellaneous Projects	5	166	100	100	100
New Distribution Board	5	-	100	-	-
Winter Maintenance Equipment	1	-	75	-	-
Dundee Compound Resurfacing	5	50	-	-	-
		805	1,310	6,530	6,550
Funded by					
Capital Grant		805	1,310	tbc	tbc
		805	1,310	-	-
Additional Capital Funding Required		-	-	6,530	6,550

LINKING THE 2022/2023 TO 2024/2025 REVENUE BUDGET TO THE BOARD'S STRATEGIC OBJECTIVES

	Strategic Objective	2021/2022 Projected £000	2022/2023 Budget £000	2023/2024 Budget £000	2024/2025 Budget £000
1	Meeting User Expectations	390	600	4,350	3,600
2	Fiscally Sustainable	-	-	-	-
3	Transparent Governance and Clear Decision-Making Processes	-	-	-	-
4	A Modern, Diverse and Well-Trained Workforce	-	-	-	-
5	Quality and Standards	<u>415</u>	<u>710</u>	<u>2,180</u>	<u>2,950</u>
	TOTAL GROSS EXPENDITURE	<u>805</u>	<u>1,310</u>	<u>6,530</u>	<u>6,550</u>

ITEM No ...10.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD - 6 DECEMBER 2021

REPORT ON: INTERNAL AUDIT - ANNUAL AUDIT PLAN 2021/2022

REPORT BY: TREASURER

REPORT NO: TRB 25-2021

1.0 PURPOSE OF REPORT

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

2.0 RECOMMENDATIONS

2.1 It is recommended that the Board notes the contents of the Internal Audit Annual Plan for 2021/2022 which is based on the detailed Internal Audit Needs Assessment and Strategic Plan 2019 to 2022.

3.0 FINANCIAL IMPLICATIONS

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

4.0 BACKGROUND

4.1 Reference is made to Report TRB 24-2019 (Agenda Item 12) 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 2019/2020 to 2021/2022, 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 2021/2022.

5.0 MAIN TEXT

5.1 The Internal Audit Annual Audit Plan for 2021/2022, which is attached as an Appendix to this report, sets out the proposed audit work to be undertaken in 2021/2022.

5.2 This will result in separate reports being issued for each review. The reviews will cover the following areas:

- Payroll;
- Asset Security / Management;
- Risk Management / Business Continuity Planning;
- Corporate Governance; and
- Follow-Up Reviews.

6.0 POLICY IMPLICATIONS

6.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

7.0 CONSULTATIONS

7.1 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.

8.0 BACKGROUND PAPERS

8.1 None.

**ROBERT EMMOTT
TREASURER**

18 NOVEMBER 2021

Tay Road Bridge Joint Board

Internal Audit Annual Plan 2021/22

Internal Audit Report No: 2022/01

Draft issued: 4 November 2021

Final issued: 18 November 2021



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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 2022. The plan is based on the proposed allocation of audit days for 2021/22 set out in the Audit Needs Assessment and Strategic Plan 2019 to 2022, which has already been approved by the Joint Board. The preparation of the Strategic Plan involved dialogue with the Bridge Manager and Board Officers.
- 1.2 At Section 3 of this report we have set out the outline scope and objectives for each audit assignment to be undertaken during 2021/22, together with the proposed audit approach. These were arrived at following discussion with the Bridge Manager.
- 1.3 Separate reports will be issued for each assignment with recommendations graded to reflect the significance of the issues raised. In addition, audit findings will be assessed and graded on an overall basis to denote the level of priority that should be given to each report.
- 1.4 Our audit service complies with the Public Sector Internal Audit Standards (PSIAS).



Strategic Plan 2019 to 2022

Audit Area	Risk Register Ref.	Previous IA Coverage	2019/20 Days	2020/21 Days	2021/22 Days
Reputation					
Management of Health & Safety	2, 6	2013/14	4		
Staffing Issues					
Recruitment and Retention / HR Policies	2, 10	2011/12		4	
Payroll	7, 9	2016/17 Good			3
Estates and Facilities					
Asset Security / Management	4, 5, 6	2018/19 Good			3
Capital Projects	8			3	
Financial Issues					
Procurement and Creditors / Purchasing	2, 7, 9	2017/18 Good		4	
Budgetary Control	3, 9	2015/16 Good	3		
Organisational Issues					
Risk Management / Business Continuity Planning	All	2016/17 Good			2
Corporate Governance	7	2018/19 Good			3
Information and IT					
Data Protection	2, 7	2017/18 Satisfactory	3		
Other Audit Activities					
Management & planning, attendance at Joint Board meetings & liaising with external audit			2	2	2
Follow-up			1	2	2
ANA			2	-	-
Total			15	15	15

Key

Category: Gov – Governance; Perf – Performance; Fin – Financial

Priority: H – High; M – Medium; L – Low



Outline Scope and Objectives

Audit Assignment:	Payroll
Priority:	Medium / Low
Joint Board Meeting:	March 2022
Days:	3

Scope

To undertake a high-level review of 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.

Objectives

The specific objectives of the review will be to seek reasonable assurance that:

- all new posts are appropriately approved;
- starters and leavers are properly treated and enter and leave the payroll system at the correct dates;
- overtime payments and other variations to pay are properly authorised, processed, and recorded;
- there is robust approval and checking of changes to employee standing data; and
- monitoring information is adequate for identifying incorrect payroll payments and to allow budget holders to manage their budgets effectively.

Our audit approach will be:

From discussion with relevant staff, and review of procedural documentation, we will identify the key internal controls in place within the payroll system and compare these with expected controls. Audit testing will then be carried out to ensure that the controls in place are operating effectively.



Audit Assignment:	Asset Security / Management
Priority:	Medium
Joint Board Meeting:	March 2022
Days:	3

Scope

We will review the processes and controls in place for the purchase, disposal, and maintenance of fixed assets. This will include property and plant and equipment. ICT assets will also be covered by this review.

Objectives

The objective of our audit will be to obtain reasonable assurance that systems are in place to ensure that:

- management has an accurate record of its capitalised assets;
- asset registers and inventories are kept up to date through regular, accurate and timely reporting of acquisitions, transfers, and disposals;
- there is a periodic exercise to verify the accuracy of the registers;
- relevant assets can be identified through use of security tags and correct asset numbering;
- maintenance contracts in place for plant and equipment offer value for money;
- plant and equipment is subject to regular health and safety testing and, where appropriate, is risk assessed by a suitably competent person; and
- IT assets are disposed of securely.
- systems are in place to ensure that responsibilities for controlling the physical security of assets are clearly defined and adequate precautions exist to ensure that assets are held securely.

Our audit approach will be:

Interviews will be held with relevant Tay Road Bridge staff to assist in documenting the systems and processes in place. A detailed assessment of the key internal controls will be performed, and an audit testing programme devised thereon. Detailed compliance and substantive tests will then be carried out.

Audit Assignment:	Risk Management / Business Continuity Planning
Priority:	Medium
Joint Board Meeting:	March 2022
Days:	2

Scope

This review will include a cyclical check to ensure there are appropriate arrangements in place for identifying and managing risks and that the Business Continuity Plan is robust thereby reducing the Board's exposure to risk.

Objectives

Risk Management

The main objective of our audit will be to obtain reasonable assurance that systems in place are sufficient to ensure that:

- a formal risk management process is in place, including formally documented policies and procedures;
- responsibility for managing risks is clearly assigned;
- there is an ongoing review of risk management procedures for continual improvement; and
- key risks have been identified and are being appropriately controlled and mitigated.

Business Continuity

To obtain reasonable assurance that:

- Business Continuity Plans (BCPs) are in place covering all of the Board's activities; and
- the BCPs are workable, effectively communicated to members of staff, and have been adequately tested.

Our audit approach will be:

Risk Management

We will discuss the risk management process with staff and review appropriate policies and procedures. Risk management documents and reports, such as the risk register, will then be reviewed.

Business Continuity

Review the BCP in place and consider whether it covers all of the Board's activities.

Discuss the Board's approach to business continuity with the Bridge Manager and review evidence of how plans have been communicated to staff and the extent to which plans have been tested.



Audit Assignment:	Corporate Governance
Priority:	Medium
Joint Board Meeting:	June 2022
Days:	3

Scope

This review will cover corporate governance arrangements within the organisation and compare these against best practice included in the CIPFA Delivering Good Governance in Local Government: Guidance Note for Scottish Authorities (2016). This includes reviewing such items as:

- Code of Corporate Governance;
- Committee organisation and administration;
- Standing Orders;
- Financial Regulations;
- Delegation of Powers to Officers;
- Governance self-assessments;
- Fraud and Corruption policies and procedures;
- Complaints and Whistleblowing procedures.

Objectives

The primary objective of the audit will be to obtain reasonable assurance that the organisation's corporate governance arrangements are in accordance with best practice as set out in the CIPFA / SOLACE Delivering Good Governance in Local Government: Framework (2016) and accompanying guidance notes for Scottish Authorities, which was published in September 2016.

Our audit approach will be:

We will identify the corporate governance arrangements in place through interviews with staff and analysis of any corporate governance self-assessment. Relevant supporting documentation will also be reviewed to gain evidence that the arrangements in place have been adequately documented, communicated and are operating effectively.

Audit Assignment:	Follow-Up Reviews
Priority:	Various
Joint Board Meeting:	June 2022
Days:	2

Scope

This review will cover the following reports from the 2020/21 internal audit programme and reports from earlier years where previous follow-up identified recommendations outstanding:

- Report 2021/02 – Staff Recruitment and Retention / HR Policies;
- Report 2021/03 – Capital Projects; and
- Report 2021/05 – Follow-up Reviews.

Internal Audit Reports 2021/01 – Annual Plan 2020/21 and 2021/04 – Procurement and Creditors / Purchasing did not contain any action plans and therefore no follow-up of these reports is required.

Objective

The objective of our follow-up review will be to assess whether recommendations made in internal audit reports from 2020/21 (and outstanding actions from previous years) have been appropriately implemented and to ensure that where little or no progress has been made towards implementation, that plans are in place to progress them.

Audit Approach

- 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 Joint Board.

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