
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 6th June, 2022

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, 13th June, 2022 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, 10th June, 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 MEMBERSHIP OF BOARD

Dundee City Council

Baillie Fraser Macpherson, Councillors Lynne Short, Ken Lynn, Steven Rome, Dorothy McHugh and Wendy Scullin.

Fife Council

To be advised.

Angus Council

Councillor Kenny Braes.

3 APPOINTMENT OF CHAIRPERSON AND VICE-CHAIRPERSON

In terms of paragraph 10 of Part 1 of Schedule 1 to the Tay Road Bridge Order 1991, the Board is required to appoint a Chairman and Vice Chairman at this meeting.

4 APPOINTMENT OF CLERK, TREASURER AND ENGINEER

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

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

5 APPOINTMENT OF SUB COMMITTEES

(i) Appointment of Appeals Committee

The Board is asked to re-establish an Appeals Committee, with powers to deal with staff grievance and disciplinary matters. Membership of the last Appeals Committee comprised the Chairman, Vice-Chairman and one other member of the Board, as available.

(ii) Appointment of Miscellaneous Sub Committee

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

6 MINUTE OF PREVIOUS MEETING - Page 1

The minute of meeting of the Tay Road Bridge Joint Board held on 28th February, 2022 is submitted for approval (copy attached).

7 OPERATIONAL RESTRICTIONS AND CLOSURES - Page 5

(Report No TRB13-2022 by the Bridge Manager, enclosed).

8 RESPONSE TO INTERNAL AUDITOR'S REPORT TO MEMBERS - Page 11

(Report No TRB14 -2022 enclosed).

9 TENDER REPORT - VARIABLE MESSAGE SIGN (VMS) IMPROVEMENTS - Page 95

(Report No TRB15 -2022 enclosed).

10 INTRODUCTION OF NEW BYELAWS - Page 99

(Report No TRB16 -2022 enclosed).

11 EXTERNAL AUDIT ANNUAL AUDIT PLAN 2021/2022 - Page 109

(Report No TRB8-2022 enclosed).

12 LOCAL CODE OF CORPORATE GOVERNANCE - Page 129

(Report No TRB9-2022 enclosed).

13 ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31ST MARCH, 2022 - Page 191

(Report No TRB10-2022 enclosed).

14 UNAUDITED ACCOUNTS FOR YEAR TO 31ST MARCH, 2022 - Page 201

(Report No TRB11-2022 enclosed).

15 2022/2023 INSURANCE PROGRAMME - Page 269

(Report No TRB12-2022 enclosed).

16 STANDING ORDERS, SCHEME OF DELEGATION, TENDER PROCEDURES AND FINANCIAL REGULATIONS - Page 273

It is recommended that the Joint Board approves and adopts the current Standing Orders, Scheme of Delegation, Tender Procedures and Financial Regulations for the Tay Road Bridge Joint Board, copies of which are attached.

17 DATE OF NEXT MEETING

The next meeting of the Joint Board will be held on Monday, 12th September, 2022 at 10.00am via MS Teams (unless otherwise advised).

At a MEETING of the **TAY ROAD BRIDGE JOINT BOARD** held remotely on 28th February, 2022.

Present:-

Dundee City Council

Councillor Stewart HUNTER
Baillie Fraser MACPHERSON
Councillor Margaret RICHARDSON

Fife Council

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

Angus Council

Councillor Craig FOTHERINGHAM

Also Present (Officers):-

Alan HUTCHISON (Bridge Manager)
Gary BRADY (Engineer)
John MOIR (for Treasurer)
Julie MURRAY (for Clerk)
Steve McNAUGHT (Henderson Loggie)
David ROBERTSON (Deputy Bridge Manager)
Richard SMITH (Audit Scotland)
Matthew CRONIN (Audit Scotland)
Billy MINTO (Transport Scotland)

Councillor Jonny TEPP, Chairperson, in the Chair.

Apologies for absence were submitted on behalf of Councillor Short, Depute Lord Provost Campbell and Councillor McIrvine.

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 6th December, 2021 was submitted and approved.

III OPERATIONAL RESTRICTIONS AND CLOSURES

There was submitted Report No TRB1-2022 by the Bridge Manager appraising the Joint Board of the number and nature of operational restrictions and closures applied between 1st November, 2021 and 31st January, 2022.

The Joint Board noted the contents of the report as at 31st January, 2022.

IV MAINSTREAMING THE EQUALITY DUTY 2021-2023

There was submitted Report No TRB4-2022 by the Bridge Manager seeking approval for the publication on the Tay Road Bridge website of a Mainstreaming Equality Report 2021 - 2023.

The Joint Board approved the publication of the Mainstreaming Equality Report 2021 - 2023, which was attached as Appendix A to the report.

V TENDER REPORT – NEW FIRE ALARM SYSTEM

There was submitted Report No TRB6-2022 by the Bridge Manager requesting authorisation to appoint Willmott Dixon Construction Ltd to install a new wireless fire alarm system in the Administration Office, lean-to garage, Dundee and Fife Abutments and the Kiosk.

The Joint Board agreed:-

- (i) that the Clerk to the Board be instructed to accept the offer of £113,353.35 from Willmott Dixon Construction Ltd, directly awarded through the Places for People Procurement Hub Framework. The contract would be delivered by Robertson Construction Tayside Ltd as the locally named sub-contractor for Scotland; and
- (ii) that the overall expenditure of £138,623.42 be authorised which included an allowance of £19,270.07 for professional fees associated with design, tender preparation and site supervision, and £6000 contingency.

VI TENDER REPORT – ADMINISTRATION OFFICE ELECTRICAL DISTRIBUTION BOARD REPLACEMENT

There was submitted Report No TRB5-2022 by the Bridge Manager requesting authorisation to appoint Willmott Dixon Construction Ltd to replace an obsolete electrical distribution board in the Administration Office.

The Joint Board agreed:-

- (i) that the Clerk to the Board be instructed to accept the offer of £62,284.27 from Willmott Dixon Construction Ltd, directly awarded through the Places for People Procurement Hub Framework. The contract would be delivered by Robertson Construction Tayside Ltd as the locally named sub-contractor for Scotland; and
- (ii) that the overall expenditure of £76,504.40 be authorised which included an allowance of £10,680.14 for professional fees associated with design, tender preparation and site supervision, and £3000 contingency.

VII RESPONSE TO INTERNAL AUDITOR'S REPORT ON PAYROLL

There was submitted Report No TRB7-2022 by the Bridge Manager in response to Internal Audit Report No. 2022/02, prepared by the Board's Internal Auditor, Henderson Loggie, on Payroll. A copy of the Internal Auditor's report was included as Appendix 1 of the report.

The Joint Board endorsed the report as the formal response to the Internal Auditor's report No. 2022/02.

VIII REVENUE MONITORING – 10 MONTHS TO 31ST JANUARY, 2022

There was submitted Report No TRB2-2022 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 January, 2022.

IX CAPITAL MONITORING – 7 MONTHS TO 31ST JANUARY, 2022

There was submitted Report No TRB3-2022 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 January, 2022.

X PROVISION OF INTERNAL AUDIT SERVICES 2022-2025

The Joint Board noted the appointment of Henderson Loggie as successful bidder for the provision of Internal Audit Services in respect of the financial years 2022/2023 to 2024/2025.

The Treasurer completed a competitive procurement process, in accordance with current procurement requirements, for the provision of Internal Audit Services for the period 2022/2023 to 2024/2025. Henderson Loggie were the successful bidder in this process. The annual estimated cost of providing this service for 2022/2023 was £6,300 plus VAT. These costs would be met from the current budget for Internal Audit Services.

XI SUMMER STUDENT PLACEMENT

The Joint Board noted the appointment of a summer student engineer. The appointment of the student engineer for the Tay Road Bridge Joint Board was desirable to assist with bridge inspections, preparation of reports, destruction of records and cataloguing of historic drawings and calculations. A student appointment would maintain strong links with further education institutions and help future graduates gain practical workplace experience to help them develop skills for the workplace. Costs would be covered by the agreed revenue budget for 2022/2023.

XII PROPOSED RESEARCH PROJECT - ST ANDREW'S BOTANIC GARDENS

The Joint Board acceded to a request for a deputation to address the Joint Board relative to this item. After they had stated their case and answered questions from members of the Joint Board they were thanked for their attendance and withdrew.

The Joint Board noted the proposed research project to be undertaken by St Andrew's Botanic Gardens.

XIII DATE OF NEXT MEETING

Monday, 13th June, 2022 at 10.00 am via MS Teams.

Councillor Jonny TEPP, Chairperson.

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 13 JUNE 2022

REPORT ON: OPERATIONAL RESTRICTIONS AND CLOSURES

REPORT BY: BRIDGE MANAGER

REPORT NO: TRB 13-2022

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 February to 31 April 2022.

2.0 RECOMMENDATIONS

2.1 The Joint Board are asked to note the contents of this Report as at 31 April 2022.

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 February to 31 April 2022 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	349	110	3.17	19	1
Breakdown	25	6	4.17	11	4
Miscellaneous Incidents	37	9	4.11	19	1
Single Lane Closures for Maintenance	539	12	44.92	150	18
Police Incidents	394	31	12.71	68	2

4.1.2 **Full Bridge Closure**

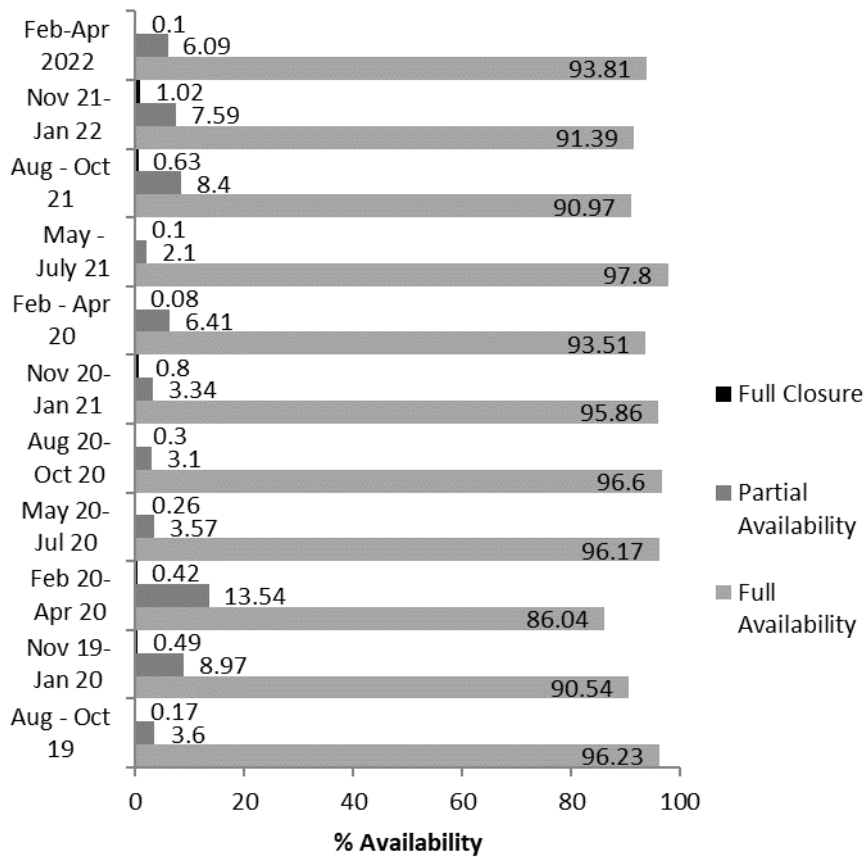
Reason	Total Duration (Minutes)	Number of Occasions	Average Duration (Minutes)	Maximum Time Closed (Minutes)	Minimum Time Closed (Minutes)
Operational (Night Closures)	0	0	0	0	0
Police Incidents	117	6	19.5	27	10
Wind	0	0	0	0	0

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	5681	22	258.23	835	50
High Sided Vehicles	879	4	219.75	480	65
All Traffic	0	0	0	0	0

4.1.4 **Availability of Bridge**

AVAILABILITY TO BRIDGE USERS



	Feb-Apr 21	May-July 21	Aug-Oct 21	Nov 21-Jan 22	Feb-Apr 22
Full Availability	93.51	97.8	*90.97	91.39	93.81
Partial Availability	6.41	2.1	8.4	7.59	6.09
Full Closure	0.08	0.1	0.63	1.02	0.1

*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 February to 31 April 2022**

Full availability (No restrictions)	93.81%
Partial Availability (Some restrictions)	6.09%
No Availability (Full Closure)	0.1%

4.1.6 Passenger Lift Availability 4 December 2018 to 31 April 2022

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 31 April 2022:

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	² 11	9	11	18	41.5	84.5
2022 (to 31 April 2022)	² 4	0	0	0	0	4
Total	32	31.5	12.5	18	41.5	
TOTAL TIME LIFT NOT AVAILABLE FROM 4 DECEMBER 2018 to 31 APRIL 2022 = 135.5 HOURS						

¹Warranty Servicing

²Monthly Servicing

5.0 TRAFFIC COUNT DATA

5.1 Traffic Count Data from Dundee Ramps

	4 th Quarter 2020	1 st Quarter 2021	2 nd Quarter 2021	3 rd Quarter 2021	4 th Quarter 2021	1 st Quarter 2022
	(Nov – Jan)	(Feb- Apr)	(May- Jul)	(Aug – Oct)	(Nov- Jan)	(Feb- Apr)
Northbound to West	3461	3478	4013	6012	5314	5733
Northbound to East	4340	5128	7084	7135	6862	6668
Northbound Total	7801	8606	11097	13147	12176	12401
Southbound from West	3522	3726	5245	5473	5282	5138
Southbound From East	5187	5722	7940	7885	7565	7428
Southbound Total	8709	9448	13185	13358	12847	12566
AADT Traffic per Quarter	16510	18054	24882	26505	25023	24967

AADT – (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.

5.2 **Active Travel Counts - *AADT**

<i>Year</i>	<i>Month</i>	<i>No. Pedestrians</i>	<i>No. Cyclists</i>	
2020	November	Not Counted	93	
	December	Not Counted	67	
2021	January	Not Counted	69	
		N/A	77	AADT/Quarter
	February	Not Counted	81	
	March	Not Counted	189	
	April	Not Counted	183	
		N/A	151	AADT/Quarter
	May	Not Counted	150	
	June	Not Counted	190	
	July	Not Counted	165	
		N/A	168	AADT/Quarter
	August	Not Counted	160	
	September	Not Counted	152	
	October	Not Counted	95	
		N/A	136	AADT/Quarter
	November	Not Counted	87	
	December	Not Counted	50	
2022	January (from 11 Jan)	129	76	
		129	71	
	February	31	60	
	March	182	102	
	April	192	121	
		135	94	AADT/Quarter

*AADT – (Annual Average Daily Total) Northbound and Southbound

A Pedestrian and Cycling Counter was installed on the bridge walkway in October 2019. Pedestrian counts became available on 11 January 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
25 MAY 2022

REPORT TO: TAY ROAD BRIDGE JOINT BOARD - 13 JUNE 2022

REPORT ON: RESPONSE TO INTERNAL AUDITOR'S ANNUAL REPORT TO MEMBERS

REPORT BY: BRIDGE MANAGER

REPORT NO: TRB 14-2022

1.0 PURPOSE OF REPORT

1.1 This report is in response to the Annual Report, ref 2022/07, prepared by the Board's Internal Auditor, Henderson Loggie, on Payroll: Asset Security / Management (Appendix 2); Risk Management / Business Continuity Planning (Appendix 3); Corporate Governance (Appendix 4) and previous Audit follow-up reviews (Appendix 5). A copy of the Internal Auditor's annual report is included as Appendix 1.

2.0 RECOMMENDATIONS

2.1 It is recommended that the Board:

- i) Endorse this report as the formal response to the Internal Auditor's report.
- ii) Instruct the Bridge Manager to implement the Internal Auditor's recommendation as set out in paragraph 5.2.

3.0 FINANCIAL IMPLICATIONS

3.1 There are no financial implications associated with this report.

4.0 BACKGROUND

Introduction

4.1 The Board's Internal Audit Needs Assessment and Strategic Plan 2019 – 2022 (Henderson Loggie Report 2020/01 reported to December 2019 Board) is reviewed at least annually by Senior Management in conjunction with Henderson Loggie and external auditors, to take account of any changes in the Board's risk profile. The review in November 2021 resulted in an internal audit programme for 2021/22, detailed in Henderson Loggie Internal Audit Annual Plan 2022/01. This programme confirmed that Payroll, Asset Security / Management, Risk Management / Business Continuity Planning, Corporate Governance and previous Audit follow-up follow up reviews were areas of risk to be reviewed in 2021/22.

5.0 REPORT

5.1 Internal Auditor's Annual Report (Appendix 1)

- i) The Internal Auditor's Annual Report, Ref 2022/07, describes the scope of the audit work undertaken, the specific objectives of the audit and the principal conclusions drawn from the review.
- ii) The report is based on the findings of the following individual reports:

2022/02	Payroll (presented to March 2022 Board)
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2022/03	Asset Security / Management (included within Board papers appendix 2)
2022/04	Corporate Governance (included within Board papers appendix 4)
2022/05	Risk Management / Business Continuity Planning (included within Board papers appendix 3)
2022/06	Follow-up Reviews (included within Board papers appendix 5)

Overall no significant issues identifying major internal control weaknesses were identified and all areas audited were deemed to have a “Good” level of assurance, with systems meeting control objectives.

Action points identified are categorised as follows:

Priority 1 – Critical issues which require consideration by the Board
Number of Actions – Nil

Priority 2 – Significant matters which the Bridge Manager can resolve
Number of Actions – Nil

Priority 3 – Routine, less significant actions not requiring urgent action
Number of Actions – 1

5.2 Priority 3 Action Points

5.2.3 The following actions were agreed as a result of the recommendations of the 2022/06 Follow-up Reviews (Appendix 4):

- Ensure that a formal programme of reporting of data protection issues is established which will allow the Joint Board to obtain reasonable assurance that an appropriate data protection compliance framework is in place and is operating.

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 CONSULTATION

7.1 The Clerk, Treasurer and the Engineer 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
25 MAY 2022

Tay Road Bridge Joint Board

Annual Report to the Joint Board and the Bridge Manager on the Provision of Internal Audit Services for 2021/22

Internal Audit report No: 2022/07

Draft issued: 24 May 2022

Final issued: 25 May 2022



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Annual Report and Opinion

Introduction

- 1.1 We were formally appointed in April 2019 as internal auditors of Tay Road Bridge Joint Board ('the Board') for the period 1 April 2019 to 31 March 2022. This report summarises the internal audit work performed during 2021/22.
- 1.2 An Audit Needs Assessment (ANA), based on the areas of risk that the Board is exposed to, was prepared as part of our internal audit programme for 2019/20 (internal audit report 2020/01, issued in November 2019). The ANA was prepared following discussion with the Bridge Manager and senior Board officers and with reference to the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom. The ANA was prepared on the basis of the normal three-year internal audit cycle, covering the period 2019/20 to 2021/22. Work in the previous three-year cycle was used to update the key control environment. Following on from the ANA, a Strategic Plan was formulated covering the three-year cycle.
- 1.3 The Internal Audit Annual Plan 2021/22 reflected the allocation of days shown in Year 3 of the Audit Needs Assessment and Strategic Plan 2019 to 2022, with no changes made.
- 1.4 The work delivered in 2021/22 followed that set out in the Annual Plan for 2021/22. The reports submitted are listed in Section 2 of this report and a summary of results and conclusions from each finalised assignment is given at Section 3.
- 1.5 An analysis of time spent against budget is at Section 4.

Public Sector Internal Audit Standards (PSIAS) Reporting Requirements

- 1.6 The Board has responsibility for maintaining an effective internal audit activity. You have engaged us to provide an independent, risk-based assurance and consultancy internal audit service. To help you assess that you are maintaining an effective internal audit activity we:
 - Confirm our independence;
 - Provide information about the year's activity and the work planned for next year in this report; and
 - Provide quality assurance through self-assessment and independent external review of our methodology and operating practices.
- 1.7 Self-assessment is undertaken through:
 - Our continuous improvement approach to our service. We will discuss any new developments with management throughout the year;
 - Ensuring compliance with best professional practice, in particular the PSIAS;
 - Annual confirmation from all staff that they comply with required ethical standards and remain independent of clients;
 - Internal review of each assignment to confirm application of our methodology which is summarised in our internal audit manual; and
 - Annual completion of a checklist to confirm our PSIAS compliance. This is undertaken annually in April.

Public Sector Internal Audit Standards (PSIAS) Reporting Requirements (continued)

- 1.8 External assessment is built into our firm-wide quality assurance procedures. Henderson Loggie LLP is a member of Prime Global, a global association of independent accountancy firms. Continued membership of Prime Global is dependent on maintaining a high level of quality and adhering to accounting and auditing standards in the provision of our services. Annual quality reviews are conducted to confirm our continuing achievement of this quality. The independent review conducted by MHA Macintyre Hudson in March 2019 included our internal audit service. Overall, the review confirmed that the firm's policies and procedures relating to internal audit were compliant with the PSIAS in all material respects.
- 1.9 In the intervening years between formal external assessment against PSIAS we conduct our own self-assessment annually. The result of our latest self-assessment, conducted in April 2022, confirms that our service is independent of the Board and continues to comply with the PSIAS.

Significant Issues

- 1.10 There were no significant issues or major internal control weaknesses noted from the internal audit work conducted during 2021/22. All internal audit reports issued during 2021/22 concluded that systems met control objectives and provided good assurance.
- 1.11 During 2021/22 the Board made good progress in fully implementing four of the five recommendations contained within internal audit reports issued in 2020/21. Our Follow-Up Reviews (Internal Audit Report 2022/06) reported that the remaining recommendation has been assessed as 'partially implemented' and will be subject to follow-up at a later date.
- 1.12 There were no instances of fraud identified from the audit work conducted during the year.

Opinion

- 1.13 In our opinion, the Board has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2021/22, and in previous years since our initial appointment.

Reports submitted

Number	Title	Overall Grade	Recommendations	Priority 1	Priority 2	Priority 3
2022/01	Annual Plan 2021/22	N/A	N/A	N/A	N/A	N/A
2022/02	Payroll	Good	-	-	-	-
2022/03	Asset Security / Management	Good	-	-	-	-
2022/04	Corporate Governance	Good	-	-	-	-
2022/05	Risk Management / Business Continuity Planning	Good	-	-	-	-
2022/06	Follow-Up Reviews	N/A	1 of 5 recommendations required further action	-	-	-

Overall gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Recommendation grades are defined as follows:

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of the Joint Board.
Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Summary of Results and Conclusions

2022/01 – Annual Plan 2021/22

Final Issued – August 2021

The purpose of this document was 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 was based on the proposed allocation of audit days for 2021/22 set out in the Audit Needs Assessment and Strategic Plan 2019 to 2022. The preparation of the Strategic Plan involved dialogue with management and with the Treasurer (via the Bridge Manager).



2022/02 – Payroll

This audit included a high-level review of all key aspects of Payroll, including an examination of payments, authorisations and changes to payroll data. The audit covered activities undertaken by the Board but not the Dundee City Council systems.

The table opposite notes each separate objective for this review and records the results.

Strengths

- All new posts, and changes to existing posts, had been appropriately discussed and approved by the Board and clearly documented in Board meeting minutes;
- Sample testing confirmed that both starters and leavers had been properly treated and the Resourcelink system had been accurately updated so that staff entered and left the payroll system at the correct date and were not overpaid;
- Sample testing confirmed that overtime payments and other variations to pay had been properly authorised, processed, and recorded within the payroll system;
- There was robust approval and checking of changes to employee standing data and all changes had been correctly input in to Resourcelink; and
- Monitoring information was effective in adequately identifying incorrect payroll payments and allowing budget holders to manage their budgets effectively, given the size and nature of the organisation.

Weaknesses

- Testing identified two instances where timesheets relating to overtime payments had not been signed by the relevant employees. In both cases this was due to a combination of the shift working patterns of the employees and home working arrangements for the Administration Officer during the COVID-19 pandemic. These factors made it difficult to co-ordinate with the Administration Officer for signing of the relevant documentation. In both instances the timesheets had been correctly authorised by an appropriate supervisor and verified by either the Administration Officer or Bridge Manager before then being input into Resourcelink. Therefore we have not raised a recommendation on this point.

Final Issued – February 2022 Overall grade: Good

The objective of this audit was to obtain reasonable assurance that:	
1. All new posts are appropriately approved.	Good
2. Starters and leavers are properly treated and enter and leave the payroll system at the correct dates.	Good
3. Overtime payments and other variations to pay are properly authorised, processed, and recorded.	Good
4. There is robust approval and checking of changes to employee standing data.	Good
5. Monitoring information is adequate for identifying incorrect payroll payments and to allow budget holders to manage their budgets effectively.	Good



2022/03 – Asset Security / Management

This audit included a review of the processes and controls in place for budget setting and budgetary control within the Tayside Valuation Joint Board.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The Board has adequate precautions in place to ensure the physical security of its assets, including CCTV, secure entry and 24-hour security;
- The Board maintains an accurate inventory for smaller portable assets while Dundee City Council maintains an accurate Fixed Asset Register for capitalised assets for financial statements purposes;
- There is adequate scrutiny of plans for the acquisition of new assets;
- All acquisitions are properly authorised, and asset records updated accordingly;
- Processes are in place to ensure that asset disposals are appropriately authorised;
- Contracts are in place for maintenance of major assets and the Bridge Manager undertakes performance reviews, where applicable, to ensure that maintenance standards are being adhered to and value for money is being obtained from suppliers and contractors;
- Appropriate health and safety inspection and maintenance is in place for the majority of the Board's plant and equipment assets and
- There are appropriate plans in place for the safe disposal of any IT assets.

Weaknesses

- No significant weaknesses were identified during our review.

Final Issued – April 2022	Overall grade: Good
The objective of this audit was to obtain reasonable assurance that:	
1. Management has an accurate record of its capitalised assets.	Good
2. Asset registers and inventories are kept up to date through regular, accurate and timely reporting of acquisitions, transfers, and disposals.	Good
3. There is a periodic exercise to verify the accuracy of the registers.	Good
4. Relevant assets can be identified through use of security tags and correct asset numbering.	Good
5. Maintenance contracts in place for plant and equipment offer value for money.	Good
6. Plant and equipment are subject to regular health and safety testing and, where appropriate, is risk assessed by a suitably competent person.	Good
7. IT assets are disposed of securely.	Good
8. 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.	Good



2022/04 – Corporate Governance

This review covered corporate governance arrangements within the Board and compared these against best practice included in the CIPFA Delivering Good Governance in Local Government: Guidance Note for Scottish Authorities (2016).

The table opposite notes each separate objective for this review and records the results.

Strengths

- From our audit work we found that the Board’s compliance with the relevant principles of the CIPFA / SOLACE Delivering Good Governance in Local Government: Framework (2016) and accompanying guidance notes for Scottish Authorities was found to be good with no areas for improvement identified.

Weaknesses

- No significant weaknesses were identified during our review.

Final Issued – May 2022		Overall grade: Good
The objective of this audit was to obtain reasonable assurance that:		
1. The Board’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.		Good



2022/05 – Risk Management / Business Continuity Planning

This audit included 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.

The table opposite notes each separate objective for this review and records the results.

Strengths

- A formal risk management strategy and associated policies are in place and risk management appears to be well embedded at a management and operational level.
- Management are experienced in risk management techniques and other relevant staff have also received risk management training in the completion of risk assessments and safe working arrangements.
- The Strategic Risk Register and operational risks are monitored continually by the Management Team. The Strategic Risk Register is subject to annual review by the Joint Board.
- In line with recognised project management good practice, risk registers are developed for all major projects.
- The BCP covers all of the Board's activities and relevant potential business continuity risks have been identified.

Weaknesses

- No significant weaknesses were identified during our review.

Final Issued – May 2022		Overall grade: Good
Risk Management		
1.	A formal risk management process is in place, including formally documented policies and procedures.	Good
2.	Responsibility for managing risks is clearly assigned.	Good
3.	There is an ongoing review of risk management procedures for continual improvement.	Good
4.	Key risks have been identified and are being appropriately controlled and mitigated.	Good
Business Continuity Planning		
5.	Business Continuity Plans (BCPs) are in place covering all of the Board's activities.	Good
6.	The BCPs are workable, effectively communicated to members of staff, and have been adequately tested.	Good



2022/06– Follow-Up Reviews**Final Issued – May 2022**

We carried out a follow-up review of the recommendations made in the following Internal Audit reports from 2020/21:

- Internal Audit Report 2021/02 – Staff Recruitment and Retention / HR Policies
- Internal Audit Report 2021/03 – Capital Projects
- Internal Audit Report 2021/05 – Follow Up Reviews 2020/21

Reports 2021/01 Annual Plan and 2021/04 Procurement did not contain any recommendations and therefore no follow-up was required as part of this review.

The objective of each of our follow-up reviews was to assess whether recommendations made in previous reports had been appropriately implemented.

We reported that the Board had made good progress in fully implementing four of the five recommendations followed up as part of this review. The remaining recommendation has been assessed as 'partially implemented' and will be subject to follow-up at a later date.



Internal Audit Annual Report 2021/22

Our findings from each of the follow-up reviews has been summarised below:

From Original Reports			From Follow-Up Work Performed				Considered But Not Implemented
Area	Rec. Priority	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date	
2021/02 Staff Recruitment	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	1	1	-	-	-	-
Total		1	1	-	-	-	-
2021/03 Capital Projects	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	2	-	-	-	-
Total		2	2	-	-	-	-
2021/05 Follow Up	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	1	1	-	-	-
Total		2	1	1	-	-	-
Grand Totals		5	4	1	-	-	-



Time Spent - Actual v budget 2021/22

	Report number	Planned days	Actual days feed	Days to fee at May 2022	Days to spend / WIP	Variance
Staffing Issues						
Payroll	2022/02	3	3	-	-	-
Estates and Facilities						
Asset Security / Management	2022/03	3	3	-	-	-
Organisational Issues						
Risk Management / Business Continuity	2022/05	2	-	2	-	-
Corporate Governance	2022/04	3	-	3	-	-
Other Audit Activities						
Management & planning, attendance at Joint Board meetings & liaising with external audit	2022/01	2	1	1	-	-
Follow Up Reviews	2022/06	2	-	2	-	-
Total		<u>15</u>	<u>7</u>	<u>8</u>	<u>-</u>	<u>-</u>
		=====	=====	=====	=====	=====



Operational Plan for 2022/23

- 5.1 Following our re-appointment as internal auditors for the period from 1 April 2022 to 31 March 2025 an Audit Needs Assessment and Strategic Plan for 2022 to 2025 will be developed and presented for consideration by the Joint Board in September 2022.



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Tay Road Bridge Joint Board

Asset Security / Management

Internal Audit report No: 2022/03

Draft issued: 4 April 2022

Final issued: 18 April 2022



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Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the organisation to material risk, and which requires to be brought to the attention of management and the Joint Board.
Priority 2	Issue subjecting the organisation to significant risk, and which should be addressed by the Bridge Manager.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.



Management Summary

Overall Level of Assurance

Good	System meets control objectives.
-------------	----------------------------------

Risk Assessment

This review focused on the controls in place to mitigate the following risk:

- (4) Loss of structure / operational capacity through ship impact/terrorism (risk rating: low);
- (5) Loss of structure/ operational capacity through effects of Dundee City Waterfront Development works (risk rating: low); and
- (6) Loss of operational capability through loss of bridge/buildings (risk rating: low).

Background

As part of the Internal Audit programme at the Tay Road Bridge Joint Board ("the Board") for 2021/22, we carried out a review of the arrangements in place in relation to asset management and security. Our Audit Needs Assessment, finalised in November 2019, identified these as areas where risk can arise and where Internal Audit can assist in providing assurances to the Joint Board and Bridge Manager that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The Bridge Manager is responsible for maintaining proper security at all times for all buildings, stock, stores, furniture, equipment and records under his control. The Bridge Manager shall consult with the Treasurer in any case where security is thought to be defective or where it is considered that special security arrangements are needed.

The Board's asset requirements for the forthcoming year are identified during the development and review of the 20-year capital programme. This process is informed largely by the results of on-going asset inspections and condition surveys. The Board's Financial Regulations stipulate that capital expenditure proposals must be discussed with the Treasurer prior to submission to the Board.

The Board's financial statements for the year ended 31 March 2021 include fixed assets with a total net book value of £64.85 million, which includes; Land & Buildings of £1.27 million; Vehicles, Plant and Equipment of £1.24 million; and Infrastructure Assets of £62.34 million. The financial statements also include an additional £50,000 of maintenance materials held as stock.



Scope, Objectives and Overall Findings

We reviewed the processes and controls in place for the purchase, disposal, and maintenance of fixed assets. This included property and plant and equipment. ICT assets were also considered during this review.

The table below notes each separate objective for this review and records the results:

Objective	Findings		
	1	2	3
The objective of our audit was to obtain reasonable assurance that systems are in place to ensure that:			
	No. of Agreed Actions		
1. Management has an accurate record of its capitalised assets.	Good	0	0
2. Asset registers and inventories are kept up to date through regular, accurate and timely reporting of acquisitions, transfers, and disposals.	Good	0	0
3. There is a periodic exercise to verify the accuracy of the registers.	Good	0	0
4. Relevant assets can be identified through use of security tags and correct asset numbering.	Good	0	0
5. Maintenance contracts in place for plant and equipment offer value for money.	Good	0	0
6. Plant and equipment are subject to regular health and safety testing and, where appropriate, is risk assessed by a suitably competent person.	Good	0	0
7. IT assets are disposed of securely.	Good	0	0
8. 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.	Good	0	0
Overall Level of Assurance	Good	0	0
		System meets control objectives.	



Audit Approach

Interviews were held with relevant Board staff to assist in documenting the systems and processes in place. A detailed assessment of the key internal controls was performed, and an audit testing programme devised thereon. Compliance and substantive tests were then carried out, where applicable.

Summary of Main Findings

Strengths

- The Board has adequate precautions in place to ensure the physical security of its assets, including CCTV, secure entry and 24-hour security;
- The Board maintains an accurate inventory for smaller portable assets while Dundee City Council maintains an accurate Fixed Asset Register for capitalised assets for financial statements purposes;
- There is adequate scrutiny of plans for the acquisition of new assets;
- All acquisitions are properly authorised, and asset records updated accordingly;
- Processes are in place to ensure that asset disposals are appropriately authorised;
- Contracts are in place for maintenance of major assets and the Bridge Manager undertakes performance reviews, where applicable, to ensure that maintenance standards are being adhered to and value for money is being obtained from suppliers and contractors;
- Appropriate health and safety inspection and maintenance is in place for the majority of the Board's plant and equipment assets and
- There are appropriate plans in place for the safe disposal of any IT assets.

Weaknesses

- No significant weaknesses were identified during our review.

Acknowledgment

We would like to take this opportunity to thank the Board staff who helped us during the course of our audit.



Main Findings and Action Plan

Objective 1 – Management has an accurate record of its capitalised assets

A list of major capitalised fixed assets is detailed within the Board's Fixed Asset Register (FAR), which is maintained by Dundee City Council (DCC), under a Service Level Agreement (SLA) for finance and other support services, in accordance with DCC's Financial Regulations whereby assets costing £6,000 or more are capitalised.

The Board's Administration & Resources Officer maintains an asset inventory detailing the Board's portable furniture and equipment assets, including those which cost less than £6,000 that are not included on the FAR maintained by DCC. The Administration & Resources Officer also maintains a record of all portable electrical appliances, which are subject to regular portable appliance testing (PAT), as required by Health & Safety legislation.

As noted below under Objective 3, the asset registers are periodically reviewed, and assets are inspected by Board staff who ensure the accuracy of the information held on the asset register.

Objective 2 – Asset registers and inventories are kept up to date through regular, accurate and timely reporting of acquisitions, transfers, and disposals

Notification of any asset acquisitions or disposals are received by the Administration & Resources Officer, who updates the asset inventory to reflect the required changes. Where applicable, transaction details are processed by DCC, who in turn update the financial accounts FAR where an asset with value greater than £6,000 has been acquired or disposed of.

As part of our audit testing, we selected a sample of asset additions and disposals during the year to confirm that each item tested had been appropriately authorised. We tested a total of five additions and in each case were able to review the invoice and authorisation to purchase from the Bridge Manager through to the approved Purchase Order. We tested a total of three disposals and found that for two items, no Authority to Scrap Form was in place. Through discussions with staff, it was identified that no form was in place due to the low value of the two items, which was deemed reasonable. The final disposal related to computers which belonged to DCC and as such were at the end of their useful life. These obsolete devices were returned to the Council for secure disposal.



Objective 3 – There is a periodic exercise to verify the accuracy of the registers

Board employees physically verify assets on a periodic basis. Once a year the Bridge Inspector and Transport and Works Officer review all assets from asset records and confirm that the assets are still in operational use and remain located at the location as stated on the records, updating records where required.

DCC do not perform a verification exercise on their FAR. Although this was undertaken in previous years it is no longer deemed necessary due to the limited number of movements in the year and the nature of the Board's Assets, for example the bridge infrastructure. As all Board transactions are processed by DCC all purchase invoices and disposals will be seen by DCC staff and a decision is then made on whether an adjustment is required to the FAR.

A member of DCC staff will be present for the annual stock take. Stock at the bridge consists of a variety of maintenance items, which are held securely within the Board's premises.

Objective 4 – Relevant assets can be identified through use of security tags and correct asset numbering

The Board does not make use of any system of security tagging or asset numbering of its assets, with the exception of vehicles which are numbered.

Asset tagging was discussed with the Bridge Manager who is of the opinion that there would be limited benefit to the organisation from asset tagging as higher value assets are easily identifiable and there is limited financial or operational impact if a lower value asset were to be misappropriated or disposed of without authority. We confirmed that, for material assets, adequate security arrangements are in place (see Objective 8 below).

Objective 5 – Maintenance contracts in place for plant and equipment offer value for money

Although the Board has a number of maintenance staff, they use external suppliers for the maintenance of some assets. The Board maintains a list of all external suppliers used. From our testing, and through discussion with the Bridge Manager, we noted that formal contracts are in place with suppliers for all significant assets which are not maintained by the Board's own maintenance staff (such as the lift and CCTV equipment).

Regular review of supplier performance is undertaken by the Bridge Manager to ensure that maintenance standards are being sustained, and value for money is obtained in terms of price and quality.



Objective 6 – Plant and equipment is subject to regular health and safety testing and, where appropriate, is risk assessed by a suitably competent person

As the Bridge has a range of assets, they are subject to a variety of different testing regimes. As a result, no overall cyclical maintenance schedule is kept. However, separate maintenance records are kept for each specific asset, which documents dates of inspections and works carried out. Maintenance and inspection of the main assets, such as the bridge structure, are performed by the Board's in-house maintenance staff, with maintenance and inspection provided by external suppliers for other assets as noted above.

The Board's most recent Health & Safety Workplace Self-Inspection noted no significant issues with health and safety arrangements at the Board.

Portable Appliance Testing (PAT) is carried out annually by an external provider, and results are recorded by the Administration & Resources Officer on a PAT database which records the date that device was last tested and the date that the device is due to be re-tested. We confirmed that PAT testing was up to date at the time of our review.

Objective 7 – IT assets are disposed of securely

As highlighted above under Objective 2, computers belonging to DCC were disposed of during the year. The computers were returned to the Council for disposal through their secure IT disposal service.

We understand that any future disposal of redundant IT equipment will also be disposed of through the DCC secure IT disposal service.



Objective 8 – 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

Through discussion with Board staff, we considered aspects of security such as ease of access to the site, controls within the site and arrangements for monitoring the site out of normal office hours.

Assets which are not in use are held within locked rooms and buildings. The compound is accessed through a secure barrier entry; staff areas are secured by access code; there is CCTV in operation at the head office and on the bridge and its approaches; and the site is staffed 24-hours a day. We therefore concluded that physical security at the Board's premises and on the bridge appears adequate.

All insurance policies are negotiated by DCC under a Service Level Agreement and it is the responsibility of the Council to take steps to ensure that the level of cover is appropriate to the value of the Joint Board's assets.



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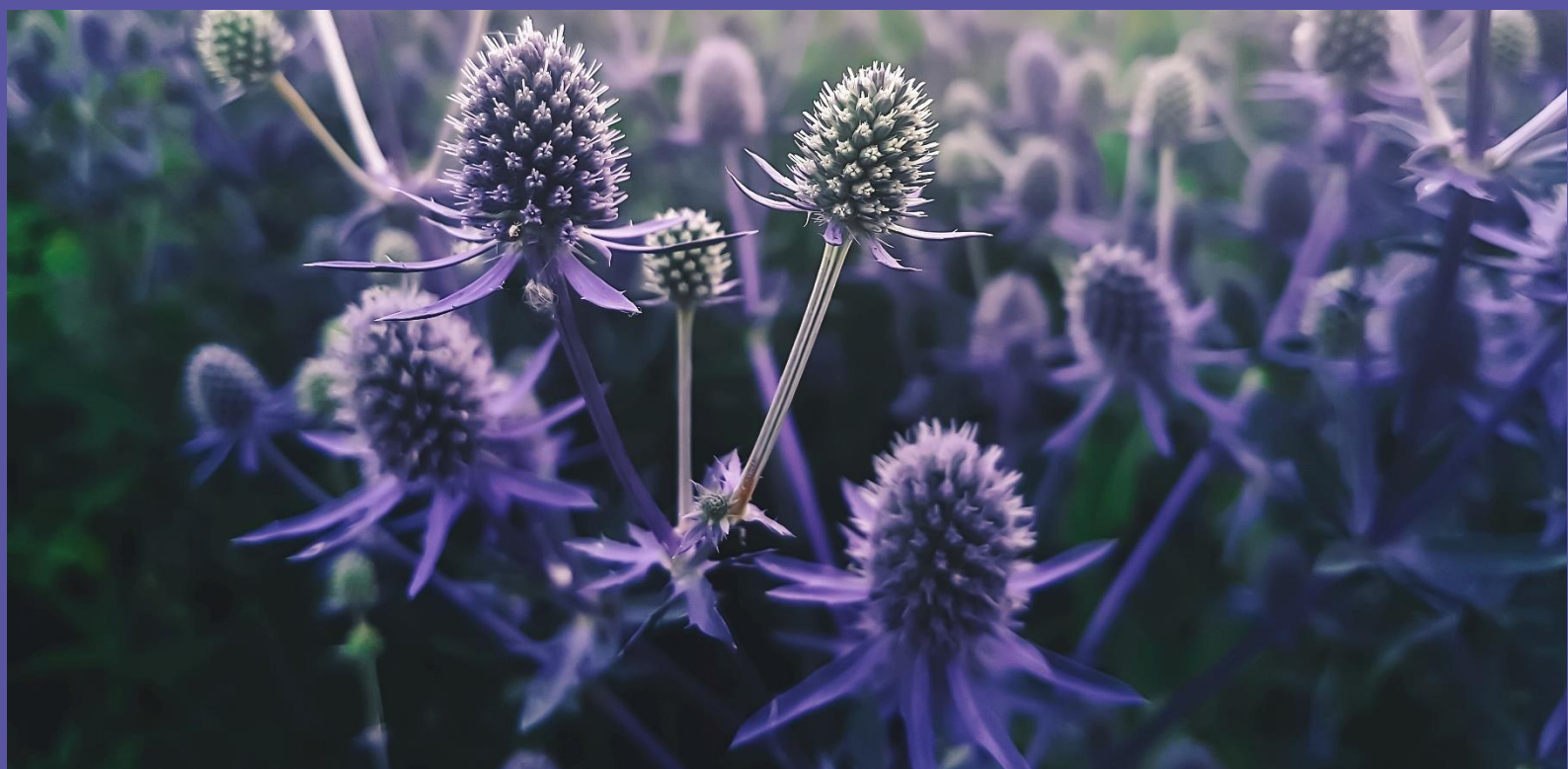
Tay Road Bridge Joint Board

Risk Management / Business Continuity Planning

Internal Audit report No: 2022/05

Draft issued: 24 May 2022

Final issued: 25 May 2022



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Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the organisation to material risk, and which requires to be brought to the attention of the Joint Board.
Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Management Summary

Overall Level of Assurance

Good	System meets control objectives.
-------------	----------------------------------

Risk Assessment

This review focused on the controls in place to identify, monitor and mitigate the risks on the Joint Board's Risk Register.

Background

As part of the Internal Audit programme at the Tay Road Bridge Joint Board ('the Board') for 2021/22, we carried out a review of the organisation's risk management and business continuity planning arrangements. Our Audit Needs Assessment identified these as areas where risk can arise and where internal audit can assist in providing assurances to the Joint Board and the Bridge Manager that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The Joint Board is responsible for ensuring risks are effectively managed, and this includes an ongoing assessment of the risks faced by the Board. The Management Team is responsible for reviewing and monitoring the Strategic Risk Register which is then reported to the Joint Board annually. The Management Team is responsible for implementing the Board's Risk Management Strategic Plan and providing staff with an understanding of the Board's objectives, the environment in which it operates and the risks it faces.

An effective Business Continuity Plan (BCP) is essential to ensure that the Board can, in response to a disaster or threat, continue to deliver key activities and also ensure that the interests of key stakeholders continue to be met.

Scope, Objectives and Overall Findings

This audit included 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.

The table below notes each separate objective for this review (which collectively underpin the overall objective) and records the results:

Objective		Findings			
The objective of our audit was to:		1	2	3	
		No. of Agreed Actions			
Risk Management					
1	A formal risk management process is in place, including formally documented policies and procedures.	Good	0	0	0
2	Responsibility for managing risks is clearly assigned.	Good	0	0	0
3	There is an ongoing review of risk management procedures for continual improvement.	Good	0	0	0
4	Key risks have been identified and are being appropriately controlled and mitigated.	Good	0	0	0
Business Continuity Planning					
5	Business Continuity Plans (BCPs) are in place covering all of the Board's activities.	Good	0	0	0
6	The BCPs are workable, effectively communicated to members of staff, and have been adequately tested.	Good	0	0	0
Overall Level of Assurance		Good	0	0	0
			System meets control objectives.		

Audit Approach

Risk Management

We discussed the risk management process with staff and reviewed appropriate policies and procedures. Risk management documents and reports, such as the risk register, were then reviewed.

Business Continuity

We reviewed the BCP in place and considered whether it covers all of the Board's activities. We then discussed the Board's approach to business continuity with the Bridge Manager and reviewed evidence of how plans have been communicated to staff and the extent to which plans have been tested.

Summary of Main Findings

Strengths

- A formal risk management strategy and associated policies are in place and risk management appears to be well embedded at a management and operational level.
- Management are experienced in risk management techniques and other relevant staff have also received risk management training in the completion of risk assessments and safe working arrangements.
- The Strategic Risk Register and operational risks are monitored continually by the Management Team. The Strategic Risk Register is subject to annual review by the Joint Board.
- In line with recognised project management good practice, risk registers are developed for all major projects.
- The BCP covers all of the Board's activities and relevant potential business continuity risks have been identified.

Weaknesses

- No significant weaknesses were identified during our review.

Acknowledgment

We would like to take this opportunity to thank the Board staff who helped us during the course of our audit visit.

Main Findings and Action Plan

Risk Management

Objective 1 – A formal risk management process is in place, including formally documented policies and procedures

The Management Team is responsible for all governance matters, with the Bridge Manager primarily responsible for the management of risk. This includes preparing, monitoring, maintaining and updating the Board's Strategic Risk Register, and ensuring there is an adequate risk management strategy. The Bridge Manager has drawn up a Risk Management Strategic Plan and Strategic Risk Register. The Management Team is comprised of the Bridge Manager and Deputy Bridge Manager and is considered an appropriate group to take ownership for risk management.

Objective 2 – Responsibility for managing risks is clearly assigned

The Board's Risk Management Strategic Plan, which forms part of its internal control and corporate governance arrangements, outlines the Board's underlying approach to risk management, and details the roles and responsibilities of the Joint Board members, the officers, including the Management Team, and staff.

All risks should be assigned to an owner who has responsibility for ensuring that the risk is managed and monitored over time. We note that the risk register includes details of the responsible officer assigned to each risk.

Objective 3 – There is an ongoing review of risk management procedures for continual improvement

The Strategic Risk Register and operational risks are monitored continually by the Management Team. The Strategic Risk Register and Risk Management Strategic Plan are subject to annual review by the Joint Board. Given the static nature of the risks facing the Board the review cycle appears reasonable.

Risk Management Information is provided to the Board under a Service Level Agreement with Dundee City Council.

Objective 4 – Key risks have been identified and are being appropriately controlled and mitigated

The development of the Strategic Risk Register is led by the Management Team, with only limited input from other staff, although discussions are held with senior officers from Dundee City Council to identify risks which may affect the Board. However, risk identification and management are inherent in the day-to-day operations of the Management Team and other senior staff and risks are highlighted through regular operational meetings and escalated to the Management Team as necessary. It is recognised in the Risk Management Strategic Plan that all staff have an important role to play in the identification of risks due to their involvement in day-to-day operations.

When reviewing the risk register the Management Team consider the key risks of stakeholders including the constituent local authorities.

Operational risks are considered by the Management Team during the operational planning process and development of the annual maintenance plans which are also subject to ongoing review by the Management Team. In line with recognised project management good practice, risk registers are developed for all major projects.

In order to manage risk, the Board needs to know what risks it faces, and to evaluate them. Identifying risks is the first step in building the Board's risk profile. There are two distinct phases: initial risk identification (which has been undertaken through the formation of the Board's risk register); and continuous risk identification, which is necessary to identify new risks that did not previously arise, changes in existing risks, or risks that did exist ceasing to be relevant to the Board. From our review of the Joint Board minutes we noted that the risk register is reviewed annually, which includes considering if there are any new or emerging risks that need to be added to the risk register. Given the limited activities of the Board and the static nature of the Board's strategic risks an annual review of the risk register appears appropriate.

Business Continuity Planning**Objective 5 – Business Continuity Plans (BCPs) are in place covering all of the Board’s activities**

A Board Business Continuity Plan (BCP) is in place at the Board and was most recently updated in November 2021 to reflect improvements made to the plan as a result of its implementation throughout the COVID-19 pandemic. The objective of the BCP is to set out the clear processes and procedures which will be implemented in the event of a Business Continuity Situation. It assists the Board in defining an incident response structure that will enable an effective response and recovery from disruptions. The BCP covers key areas including reporting, roles and responsibilities, and continuity plans for both non-critical and full business continuity interruptions. The BCP is supported by a Disaster Recovery Plan which can be invoked in the event of an incident which impacts one or more divisional functions. The Disaster Recovery Plan details reporting procedures during an incident, key continuity contact details, temporary relocation arrangements, critical equipment requirements for recovery and recovery procedures for key incidents. Both the BCP and Disaster recovery Plan are accessible to all staff and are stored in a shared team area with copies kept off site by the Clerk, Treasurer and Engineer to the Board.

We reviewed the plan against recognised good practice such as ISO 22301, the high-level international business continuity management standard, and confirmed that the plan includes the key elements required including core business activities, key contacts, roles and responsibilities, incident definitions and notification, escalation and reporting procedures.

We noted that the BCP covers all of the Board’s activities and relevant potential business continuity risks have been identified.

Objective 6 – The BCPs are workable, effectively communicated to members of staff, and have been adequately tested.

The Business Continuity Plan was last updated in November 2021, following the implementation of the BCP and Disaster Recovery Plans in April 2020 as a result of the COVID-19 pandemic. When government restrictions related to COVID-19 were first announced in March 2020, the Management Team met to discuss potential business continuity limitations, including need for remote working and the potential for mass staff absence due to sickness with the BCP then being first implemented in April 2020. Throughout this time discussions were held by the Management Team to ensure the BCP was up to date and a number of improvements have since been made, most notably the implementation of a Resilience Support Service Level Agreement with Dundee City Council from April 2021 to March 2024. This SLA provides support to the Board by providing additional staff as required to assist with maintenance, safety, and cleaning services as required.

All staff have been made aware of the BCP and how to access a digital copy of this on the Board's IT systems. This can be accessed remotely by the Bridge Manager if required. Hard copies of the BCP are also held by members of the Management Team.

A programme of annual desk top testing of the BCP was scheduled from early 2017 to ensure that the plan remains workable and relevant. From discussions with the Bridge Manager, it was found that a desk top exercise has not been performed since 2020 due to the ongoing implementation of the BCP due to the COVID-19 pandemic. However, with the removal of national restrictions, and the BCP no longer currently live, the Bridge Manager has agreed that a desk top exercise will be carried out later in 2022.

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Tay Road Bridge Joint Board

Corporate Governance

Internal Audit report No: 2022/04

Draft issued: 24 May 2022

Final issued: 25 May 2022



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Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Joint Board.
Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Management Summary

Overall Level of Assurance

Good	System meets control objectives.
-------------	----------------------------------

Risk Assessment

This review focused on the controls in place to mitigate the following risk:

- (2) Legislative changes, e.g. Health & Safety, Environmental, Procurement, etc. (risk rating: moderate);
- (3) Effects of changes to economy – budget limitations etc. (risk rating: moderate); and
- (7) Losses through poor governance (risk rating: moderate).

Background

As part of the Internal Audit programme at the Tay Road Bridge Joint Board ('the Board') for 2021/22, we carried out a review of the corporate governance arrangements in place. The Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Joint Board and the Bridge Manager that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

During 2016 the Chartered Institute of Public Finance and Accountancy (CIPFA) published two revisions of existing documents: "Delivering Good Governance in Local Government" and "Delivering Good Governance in Local Government: Guidance Notes for Scottish Authorities". These documents are designed to assist officers and elected members to review approaches to governance and to acknowledge a changing context since the first editions of the CIPFA guides were published in 2007. In particular, austerity and a greater emphasis on partnership working are now emphasised.

The definition of governance provided by CIPFA is:

Governance comprises the achievements put in place to ensure that the intended outcomes for stakeholders are defined and achieved.

And that:

To deliver good governance in the public sector, both governing bodies and individuals working for public sector entities must try to achieve their entity's objectives while acting in the public interest at all times.

The Board has developed a Local Code of Governance which provides the framework for the Board to assess its performance in maintaining and improving good governance which is reported on in the Annual Report and Accounts as the Annual Governance Statement (AGS).

This Local Code of Governance follows the CIPFA guidance published in "*Delivering Good Governance in Local Government - 2016 edition*" and the guidance notes for Scottish Authorities which defines the principles that underpin good governance in Local Authorities.

Corporate Governance

Background (Continued)

Through this local code, the Board confirms its commitment to the principles of good governance. The commitments and statements made in the local code underpin the Board's Annual Governance Statement and aim to provide the standards against which the Board evaluates its own governance performance and creates improvement action plans to deliver good governance.

Although the principles outlined in the Board's Local Code of Governance reflect the principles contained in the CIPFA guidance, we recognise that due to the size of the Board (and the restricted nature of its activities) not all of the principles set out within the CIPFA guidance are fully applicable.

Scope, Objectives and Overall Findings

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

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

The table below notes the objective for this review and records the results:

Objective	Findings		
	1	2	3
The objective of our audit was to obtain reasonable assurance that:			
	No. of Agreed Actions		
1. the Board'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.	Good	0	0
		0	0
Overall Level of Assurance	Good	System meets control objectives.	

Audit Approach

We identified the corporate governance arrangements in place through interviews with the Bridge Manager and analysis of corporate governance self-assessments. Relevant supporting documentation was also reviewed to gain evidence that the arrangements in place have been adequately documented, communicated, and are operating effectively.

Summary of Main Findings

Strengths

- From our audit work we confirmed that the Board's compliance with the relevant principles of the CIPFA / SOLACE Delivering Good Governance in Local Government: Framework (2016) and accompanying guidance notes for Scottish Authorities was good with no areas for improvement identified.

Weaknesses

- No significant weaknesses were identified during our review.

Acknowledgment

We would like to take this opportunity to thank the Board staff who helped us during the course of our audit visit.

Main Findings

Objective 1: The Board'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.

The Board's Local Code of Governance comprises the seven components of the CIPFA framework tailored to local circumstances to be relevant to Joint Board members, Board Officers and members of the public. These components are:

- Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law;
- Ensuring openness and comprehensive stakeholder engagement;
- Defining outcomes in terms of sustainable economic, social and environmental benefits;
- Determining the interventions necessary to optimise the achievement of intended outcomes;
- Developing the Board's capacity including that of its leadership and staff;
- Managing risks and performance through robust internal control and strong public financial management; and
- Implementing good practices in transparency, reporting and audit to deliver effective accountability.

We have compared the Board's corporate governance arrangements against good practice, as defined in Delivering Good Governance in Local Government: Framework 2016. Our findings are summarised below in Appendix I.



Appendix 1 - Delivering Good Governance in Local Government

Comparison against Best Practice

The following tables assess the Board's governance arrangements against the CIPFA / SOLACE Delivering Good Governance in Local Government: Framework (2016).

	Principle	Compliant (Yes / No)	Comments
1	Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.		
1.1	Behaving with integrity	Yes	<p>The behaviour of Joint Board members, as representative elected members, is regulated by the Standards Commission for Scotland's Councillor's Code of Conduct 2010 and the guidance on the code published in 2016. Training is provided by the constituent local authorities to elected members to ensure that they have a clear understanding of their accountabilities.</p> <p>The Board has a number of Governance policies including Fraud, Anti-Bribery and Whistle Blowing (due to be revised in 2022).</p>
1.2	Demonstrating strong commitment to ethical values	Yes	<p>The conduct of staff and elected members is underpinned by the Ethical Standards in Public Life (Scotland) Act 2000 which apply to anyone who works as a public office-holder, including Board staff. Specific guidance for Joint Board members, as elected members, is contained in the Councillor's Code of Conduct and accompanying guidance published by the Standards Commission for Scotland.</p> <p>The Board is an accredited Living Wage Employer and maintains a Mainstreaming Equalities report.</p>



	Principle	Compliant (Yes / No)	Comments
1.3	Respecting the rule of law	Yes	<p>The Board has published three key governance documents:</p> <ol style="list-style-type: none"> 1. Standing Orders 2. Scheme of Delegation 3. Financial Regulations <p>In addition to these three documents there are a number of policies and procedures which regulate conduct and behaviours. These policies include an employee handbook.</p> <p>The documents set the framework for the conduct of the business of the Board highlighting how decisions are made. These documents identify key and statutory post holders to comply with the Board's statutory and regulatory obligations</p> <p>The Board also operates a Whistleblowing Policy and a complaint handling system. Taken together these policies help to ensure that breaches of procedures or regulations can be reported, investigated and are dealt with appropriately</p> <p>The Board maintains a SLA with DCC for Legal Services.</p>
2	Ensuring openness and comprehensive stakeholder engagement.		
2.1	Openness	Yes	<p>The Board publishes minutes and agendas for all Joint Board meetings, as well as all its key strategies and policies. The Board has procedures in place to ensure that it complies with its duties under FOI(S)A, the Data Protection Act and other relevant legislation.</p> <p>Key documents including audited accounts, policies and procedures are also published on the website.</p>



	Principle	Compliant (Yes / No)	Comments
2.2	Engaging comprehensively with institutional stakeholders	Yes	<p>The Board actively engages with a range of stakeholders from statutory bodies such as: Police Scotland; Scottish Fire and Rescue Service; the constituent local authorities (through partnership working and shared services); third sector organisations; and private sector contractors.</p> <p>SLA with DCC for a Communications Strategy. The Bridge Manger is part of a Tolls, Tunnels and Bridges best practice information sharing group which meets once a quarter.</p>
2.3	Engaging with individual citizens and service users effectively	Yes	<p>The Board is clear on issues it will consult on and utilises a variety of methods to achieve this. This includes specific consultations with the public, online surveys, Joint Board meetings (which are open to the public), and regular engagement with local Councillors and direct engagement with the public at the Board's offices.</p> <p>Regular engagement on social media, records of enquiries from the public and responses are kept with a five-day turnaround response time and feedback forms are issued to members of the public who breakdown on the bridge to ensure performance is monitored.</p>
3	Defining outcomes in terms of sustainable economic, social and environmental benefits.		
3.1	Defining outcomes	Yes	<p>The Board has produced a medium-term strategic plan (covering 2019-2024) and develops an annual budget which reflects the desired outcomes from the Board's activities (as well as addressing short term priorities). The annual corporate planning cycle enables the Board to react flexibly to immediate financial or other pressures as well as to accommodate national policy changes over which it may exercise limited or no control.</p>



	Principle	Compliant (Yes / No)	Comments
3.2	Sustainable economic, social and environmental benefits	Yes	The Joint Board's approval of business cases or policy initiatives follows an internal process whereby Board Officers are required to identify the implications for environmental sustainability, economic viability and legality and community impact by referring to subject matter experts for advice and approval or through the use of tools such as equality impact assessments. Three-year revenue and capital budgets are updated and reported to the Board annually. Long term capital plan discussed with transport Scotland. Lift and ramp installed to ensure the bridge walkway is accessible for all.
4	Determining the interventions necessary to optimise the achievement of intended outcomes.		
4.1	Determining interventions	Yes	<p>The Board has a standardised approach to developing business cases. The Board's approach is designed to provide an overview of outcomes delivery whilst the individual business cases consider alternative options, investment appraisal and an optimum methodology for delivery.</p> <p>A calendar of reporting deadlines provided by Committee Services at the beginning of each calendar year.</p> <p>Service users were asked via public questionnaire about improvements that could be made to improve user experience.</p>



	Principle	Compliant (Yes / No)	Comments
4.2	Planning interventions	Yes	<p>The Board's budget setting process and business planning activity ensures activities are undertaken that are linked to strategic objectives and the delivery of long-term plans and outcomes. Progress is monitored through performance measures, project plans and risk registers. The Board has a number of approaches to the identification of performance measures. The Bridge Manager's Annual Report include a set of key performance indicators which allow performance to be monitored on key activities.</p> <p>Annually, a corporate governance improvement agenda is identified and reported to the Joint Board and included within the Local Code of Governance. Progress updates are reported to the Joint Board regularly.</p>
4.3	Optimising achievement of intended outcomes	Yes	<p>Business plans are reviewed at Joint Board meetings and periodic updates are provided on their achievement. The budget is agreed annually, and updates are provided on achievement of budget targets and outturns. A longer-term view of the Board's budget position (in terms of both capital and revenue) is maintained.</p>
5	Developing the Board's capacity including that of its leadership and staff.		
5.1	Developing the Board's Capacity	Yes	<p>The Board has developed a workforce planning approach to match the Board's operational and financial challenges. The Board participates in a number of partnership arrangements with the constituent local authorities and statutory bodies (including the emergency services and NHS) and SLA with DCC for service provision and annual review meeting to assess needs for both parties.</p>



	Principle	Compliant (Yes / No)	Comments
5.2	Developing the capability of the Board's leadership and staff	Yes	Key governance documents have been developed to clarify the roles and relationships between management, Board Officers and Joint Board members. The Scheme of Delegation sets out the decisions reserved for the Board Officers, including the Bridge Manager, Treasurer, Clerk and Engineer. Learning from governance weaknesses and strengths is managed through the annual governance self-evaluation exercise, where improvement action plans are produced and reported to the Joint Board. The Internal Audit programme highlights areas of weakness that are discussed with management and reported to the Joint Board. Continuing Professional Development is in place for Manager and staff and regular training delivered to staff as determined by staff training plan and appraisal process.
6	Managing risks and performance through robust internal control and strong public financial management.		
6.1	Managing risk	Yes	The Board maintains a risk management strategy and guidance and also maintains a risk register. Risks are reviewed by management on an ongoing basis and are included in an annual report which is provided to the Joint Board. The risk register and risk management arrangements are reviewed during preparation of the Annual Governance Statement.
6.2	Managing performance	Yes	Scrutiny of service delivery is managed through the Joint Board meetings which include regular reports on performance. Key decisions that are either delegated to management or reserved to the Joint Board are presented through a standardised format highlighting the decisions that are required to be made. Management ensure that a range of options are presented to elected members.



	Principle	Compliant (Yes / No)	Comments
6.3	Robust internal control	Yes	The Joint Board appoints an independent internal audit service and works with the Internal Auditor to develop an annual plan with capacity provided for ad hoc work and investigation. Assurance on the adequacy of the system of internal control is sought and Joint Board members have direct access to internal auditors. Recommendations made by the Internal Auditor are followed up on an annual basis to review progress made.
6.4	Managing Data	Yes	The Board has a number of policies in place in relation to managing data including Data Protection, Freedom of Information, SAR procedures, Data Breach flowchart and procedures and CCTV privacy policy and procedures. SLA with DCC in IT services to ensure all safeguards are up to date with respect to data security.
6.5	Strong public financial management	Yes	One of the Board's key governance documents is its Financial Regulations, which set out the rules and procedures for managing budgets and assuring appropriate stewardship of funds. Dundee City Council provides financial management services to the Board under a Service Level Agreement, including the processing of transactions and payments and budget monitoring. This significantly reduces the risk of unforeseen overspends or underspends and allows enhanced scrutiny of spending decisions. Frequent budget update reports and financial investment strategy reports are provided to management and to the Joint Board. Compliance with CIPFA Financial Management Code.



	Principle	Compliant (Yes / No)	Comments
7	Implementing good practices in transparency, reporting and audit to deliver effective accountability.		
7.1	Implementing good practice in transparency	Yes	Reports for Joint Board (or for public consumption) are agreed by the Joint Board and Board Officers, including the Bridge Manager, the Clerk and the Treasurer. Reports are published in a standard format to ensure that information is reported consistently. Feedback from Joint Board members, regarding the quality and detail of reports, is actively encouraged and Board Officers invite questions on their reports when presenting the reports to the Joint Board. Joint Board meetings are open to members of the public. Board Meeting Minutes and other relevant documents such as Audited Accounts and Bridge Manager's report are published on the Board's website.
7.2	Implementing good practices in reporting	Yes	<p>Governance arrangements are reviewed annually to ensure that they provide robust assurance and to assess the extent to which the principles set out within the Good Governance Framework have been applied.</p> <p>As part of that review the Bridge Manager is required to provide assurances as to the effectiveness of the governance arrangements in place and operating. This process involves the completion of a comprehensive governance self-evaluation checklist designed to identify areas of weakness or non-compliance and either the production of evidence to support assurances or the identification of action plans to promote improvement. Reports to the Board are submitted for approval from Board members.</p>
7.3	Assurance and effective accountability	Yes	External audit recommendations are monitored in parallel with Internal Audit recommendations, with recommendations followed up by Internal Audit on an annual basis. External scrutiny bodies, such as the Health & Safety Executive, provide further assurance on the Board's operations. Specific assurance reports may be commissioned by the Joint Board when considered necessary.



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Tay Road Bridge Joint Board

Follow Up Reviews

2021/22

Internal Audit report No: 2022/06

Draft issued: 24 May 2022

Final issued: 25 May 2022



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Management Summary

Introduction and Background

We have been appointed as Internal Auditors to the Tay Road Bridge Joint Board ('the Board) for the period 1 April 2019 to 31 March 2022. The Internal Audit Plan for 2021/22 includes time for follow-up work on the recommendations made in our Internal Audit reports issued during 2020/21. These were:

- Internal Audit Report 2021/02 – Staff Recruitment and Retention / HR Policies
- Internal Audit Report 2021/03 – Capital Projects
- Internal Audit Report 2021/05 – Follow Up Reviews 2020/21

Reports 2021/01 Annual Plan and 2021/04 Procurement did not contain any recommendations and therefore no follow-up was required as part of this review.

Objectives of the Audit

The objective of each of our follow-up reviews is to assess whether recommendations made in previous reports 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

For the recommendations made in each of the reports listed above we ascertained by enquiry or sample testing, as appropriate, whether they had been completed or what stage they had reached in terms of completion and whether the due date needed to be revised.

Action plans from the original reports, updated to include a column for progress made to date, are appended to this report.

Overall Conclusion

The Board has made good progress in fully implementing four of the five recommendations followed up as part of this review. One recommendation from internal audit report 2020/05 - Data Protection was assessed as partially implemented, which is expected to be completed when an annual summary of data protection issues is reported to the Joint Board later in 2022/23.

Overall Conclusion (continued)

Our findings from each of the follow-up reviews has been summarised below:

From Original Reports			From Follow-Up Work Performed				Considered But Not Implemented
Area	Rec. Priority	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date	
2021/02 - Staff Recruitment	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	1	1	-	-	-	-
Total		1	1	-	-	-	-
2021/03 - Capital Projects	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	2	-	-	-	-
Total		2	2	-	-	-	-
2021/05 - Follow Up	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	1	1	-	-	-
Total		2	1	1	-	-	-
Grand Totals		5	4	1	-	-	-

The grades, as detailed below, denote the level of importance that should have been given to each recommendation within the internal audit reports:

Priority 1	Issue subjecting the organisation to material risk, and which requires to be brought to the attention of management and the Joint Board.
Priority 2	Issue subjecting the organisation to significant risk, and which should be addressed by management.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Acknowledgements

We would like to thank all staff for the co-operation and assistance we received during the course of our review.



Appendix I - Updated Action Plan

Internal Audit Report 2021/02 – Staff Recruitment and Retention / HR Policies

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at May 2022
R1 Steps should be taken to ensure that the staff appraisals process is re-established at the earliest opportunity, as the easing of COVID-19 restrictions allow, to prevent any further delay and potential disruption to staff development and training activity.	3	The Bridge Manager has agreed to monitor Scottish Government advice in relation to COVID-19 restrictions and, when safe and practicable to do so, will reintroduce the formal staff appraisal process as early as possible, currently predicted to be in in 2021.	Yes	Bridge Manager	As soon as practicable and safe in relation to COVID-19 pandemic restrictions. Predicted 2021.	Staff annual appraisals were reintroduced and completed by May 2021 by the Deputy Manager. Fully Implemented



Appendix II - Updated Action Plan

Internal Audit Report 2021/03 – Capital Projects

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at May 2022
<p>R1 Management should have a formal business case established that provides transparency over the following arrangements:</p> <ul style="list-style-type: none"> the appraisal options that were considered before the preferred contractor was chosen, the expected benefits and the process on how management will measure those benefits to ensure there is return on investment. We noted that there were gaps in formally reporting progress to the Board of key project milestones timelines of proposed versus actual in the Control Tower Refurbishment is being mitigated with an Engineering Report for all Capital Projects that will detail proposed milestones and any revised timeline for project delivery. risks around the success of the proposed project, proposed timeline and delivery milestones summary, governance arrangements including details of the SRO, and how management will assess lessons learned. <p>Management should consider building in COVID-19 restriction needs into reviews of capital project business cases and seek advice from Transport Scotland around any contingency requirement brought by Government restrictions.</p>	3	Agreed. Bridge Manager to ensure that a formal business case process is established for all major capital projects.	Yes	Bridge Manager	31 March 2022	<p>Additional information on project stages, timelines, progress, spend profile, and implications to Bridge users will be included in Engineering Update Board reports on our ongoing major projects: Carriageway Resurfacing and Expansion Joint Replacement, and Gantry Replacement. This information was included in report TRB 28 presented to the December 2021 Board and further Board updates will be provided in this format.</p> <p>Fully Implemented</p>



Follow-Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at May 2022
<p>R2 In line with good project management requirements, the project completion process should ensure that risks identified on the risk register and outstanding issues relating to works are reviewed prior to final completion.</p> <p>The format of the Outstanding List should also be reviewed, such as using an excel spreadsheet. Actions should adopt SMART good practice and include details around when they were raised, target dates, estimated and actual costs, and their owners.</p> <p>Management should review the project risk register and outstanding issue list to ensure work and mitigating actions are completed. Outstanding work and costs should be reported to the Board.</p>	3	Agreed. Bridge Manager will review the project risk register and outstanding issue list to ensure work and mitigating actions are completed. Any outstanding work and costs will be reported to the Board.	Yes	Bridge Manager	31 December 2021	<p>Works received practical completion on 23/12/20 and final accounts agreed and paid and spend reported to Board with Annual audited Accounts 31 March 2021.</p> <p><i>Fully Implemented</i></p>



Appendix III - Updated Action Plan

Internal Audit Report 2021/05 – Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at May 2022
2020/03 – Management of Health and Safety							
<p>R1 A checklist should be developed, which allows the Board to ensure that all documents required under the CDM 2015 regulations have been received and to record where these documents are stored. This should include:</p> <ul style="list-style-type: none"> Confirmation that a principal designer and principal contractors have been appointed; That a Pre-construction Information form has been completed which identifies that project specific hazards have been identified and correctly referenced to Risk Assessment Method Statements (RAMS); Where applicable, confirmation that projects have been notified to the HSE; Construction phase plans have been received; Confirmation that all RAMS have been provided; Where applicable, confirmation that the principal designer has notified the HSE; and On completion of the contract that the contractor has provided a H&S file. 	3	<p>Agreed. A project file will be created for each new project at the following location in the secure management T drive:</p> <p>T:\TRB-Management\H&S - Controlled Documentation\CDM</p> <p>Check list to be created by September 2020.</p>	Yes	Bridge Manager	30 September 2020	<p>This is still outstanding. The Bridge Manager has agreed to make sure that this is in place prior to September 2021 or earlier should a suitable project be undertaken.</p> <p>Little or no Progress Made</p> <p>Revised Date of Completion: 31 December 2021</p>	<p>Project files have been created and CDM check lists are now in use.</p> <p>Fully Implemented</p>



Follow-Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at May 2022
2020/05 – Data Protection							
R1 Ensure that a formal programme of reporting of data protection issues is established which will allow the Joint Board to obtain reasonable assurance that an appropriate data protection compliance framework is in place and is operating.	3	Agreed. This can be added to the TRBJB Board agenda. The Bridge Manager to agree with Board Officers when and format for how this will be reported prior to September 2020 Board.	Yes	DCC Committee Services Officer / Bridge Manager	September 2020 Board meeting	The Bridge Manager will liaise with the DCC Committee Services Officer to make sure this is added to the Agenda for the June 2021 Joint Board Meeting. Little or no Progress Made Revised Date of Completion: June 2021 Board meeting	Clerk has advised that a Board report titled Annual Update on Privacy, Data protection and GDPR will be presented to the Board every March Board to report if there have been any breaches and that all policies relating to these matters have been reviewed. Partially Implemented Revised Date of Completion: 31 March 2023



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ITEM No ...9.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 13 JUNE 2022

REPORT ON: TENDER REPORT – VARIABLE MESSAGE SIGN (VMS) IMPROVEMENTS

REPORT BY: BRIDGE MANAGER

REPORT NO: TRB 15 -2022

1 PURPOSE OF REPORT

- 1.1 To gain approval for the TRBJB's current maintenance contractor, TWM Traffic Control Systems, to supply the following services:
- Supply and install replacement VMS in Fife on approaches to the bridge

2 RECOMMENDATIONS

- 2.1 It is recommended that:
- The Clerk to the Board be instructed to accept the offer of £111,529 from TWM Traffic Control systems to supply new VMS for the Tay Road Bridge.
 - The overall expenditure of £150,000 be authorised which includes an allowance of £16,729 for 15% contingencies and for professional fees associated with design and supply of associated structural and electrical infrastructure.

3 FINANCIAL IMPLICATIONS

- 3.1 The Treasurer advises that the above expenditure can be met from the allowance for Advanced warning Signs within the Capital Budget for 2022/23.

4 BACKGROUND

- 4.1 Electronic Variable Message Signs (VMS) are used for sharing important advanced safety information regarding road conditions and restrictions on the bridge. For example, these signs can be set to warn drivers of wind and other weather-related restrictions or full carriageway closures, lane restrictions, obstructions in the road, speed limits, forthcoming planned restrictions, etc.
- 4.2 There are currently thirteen VMS owned and operated by the Tay Road Bridge. Eight of these signs were installed in 2016/2017 and are operating well. However, the remaining five signs were installed between 1999 and 2007. These signs now contain obsolete technology and while they are still operational, any future faults would result in significant downtime or urgent sign replacement would be required to maintain messaging capabilities. It is proposed to replace the following signs with modern equivalents: These signs are located as follows:
- One sign located at St. Michaels, northbound, on A91 in Fife
 - One sign is located at St. Fort, northbound, on A92 in Fife
 - Two signs located northbound at the bridgehead roundabout.

- One sign located on the A92 dual carriageway northern approach to bridgehead roundabout in Fife.
- 4.3 Traffic management will also be required for a period of two days on the A91 at St. Michaels and on the A92 during sign removal and reinstallation. Permissions from the trunk road authority will be sought.
- 4.4 The TRBJB had previously used VMS Ltd to supply all variable message sign related maintenance and support services, but following the expiry of this contract, a new VMS technical services supplier was sought by using the Scotland Excel Framework 14-18: Supply and Delivery of Road Signage Materials; Lot 4 – Electrical Road Signage and Associated Products. TWM were appointed as the preferred bidder to supply VMS technical services to the bridge following a three-package tender.
- Package 1** Two-year maintenance to main operation of all existing VMS
Package 2 Supply 4G wireless communication services to improve sign response times and replace obsolete and unsupported 2G
Package 3 Supply and install five new signs as required to maintain operational capacity
- 4.5 To avoid technical complications arising from the risk of using different suppliers for each work package, all three work packages were awarded to the company that could deliver best overall value. Packages 1 and 2 were awarded to TWM Traffic Control systems on 6 April 2022 under the powers granted to the Clerk within the Board's Tender procedures as costs were below Board reporting thresholds (less than £50,000).
- 4.6 Two offers were received through the Scotland Excel procurement framework, as follows:

Company Name	Package 1	Package 2	Package 3
TWM	£39,592	£9,450	£111,529
SWARCO	£36,743.01	£35,920.83	£159,313.14

- 4.7 Evaluation of the Tenders was carried out based on a price/quality split between the price criterion (70%) and quality criteria (30%).
- 4.8 Package 1 services are currently being delivered by TWM in line with bridge management requirements.
- 4.9 Package 2 services were successfully delivered by TWM by 31 March 2022.
- 4.10 Package 3 spend approval, as defined in paragraph 2.1 is now sought from the Board

5 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 CONSULTATIONS

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

7.0 BACKGROUND PAPERS

- 7.1 None

**ALAN HUTCHISON
BRIDGE MANAGER
31 MAY 2022**

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 13 JUNE 2022

REPORT ON: INTRODUCTION OF NEW BYELAWS

REPORT BY: BRIDGE MANAGER

REPORT NO: TRB 16-2022

1.0 PURPOSE OF REPORT

- 1.1 To ask the Joint Board to approve the making of the Tay Road Bridge Joint Board (TRBJB) Byelaws 2022, included at appendix 1.

2.0 RECOMMENDATION

- 2.1 The Joint Board are asked to approve the TRBJB Byelaws 2022 and to grant authority for the Clerk to the Board to authenticate and make the Byelaws in accordance with the Tay Road Bridge Confirmation Act 1991 and to apply to the Scottish Ministers for them to be confirmed.

3.0 FINANCIAL IMPLICATIONS

- 3.1 The advertising costs associated with the making of the Byelaws are estimated to be £335 and will be met from the 2022/2023 revenue budget.

4.0 BACKGROUND

- 4.1 MHA Henderson Loggie's Internal Audit Report 2019/02 – Compliance with Legislation, recommends that the TRBJB Byelaws 2000, which detail the powers conferred to the Board under the Tay Road Bridge Order Confirmation Act 1991, be updated to remove reference to tolling, abolished in 2008, and to legislation which has since been superseded.
- 4.2 The Tay Road Bridge Order Confirmation Act 1991 states that the Local Government (Scotland) Act 1973, which establishes the procedure for the making of byelaws by a local authority, shall apply to the making of byelaws by the Board. The procedure for making the Byelaws is as noted in paragraphs 4.3 and 4.4.
- 4.3 TRBJB Byelaws 2022, once approved by the Board, will be authenticated by the Clerk and thereafter notice of the intention to submit the TRBJB Byelaws 2022 for confirmation will be published in the local press and the Byelaws will be made available to members of the public to inspect.
- 4.4 After they have been available for inspection for at least one month, an application can be made to the Scottish Ministers to have the TRBJB Byelaws 2022 confirmed. The Scottish Ministers must consider any objections to the TRBJB Byelaws 2022 that have been submitted to them before deciding as to whether or not to confirm them. The Byelaws shall not have effect unless and until confirmed by the Scottish Ministers.
- 4.4 Updated Byelaws were previously brought to the Board for approval in September 2019 (Report TRB17-2019 Introduction of New Byelaws). However, the global Covid-19 pandemic resulted in the closure of public buildings from March 2020 and this delayed the publication. Accessibility restrictions have now been lifted and given the time that has passed since the Byelaws were first brought to the Board it is deemed prudent to start the byelaw approval process again.

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 CONSULTATION

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
31 MAY 2022**



Tay Road Bridge

TAY ROAD BRIDGE JOINT BOARD

**Byelaws
2022**

TAY ROAD BRIDGE JOINT BOARD

BYELAWS

for the

**MANAGEMENT, REGULATION AND CONTROL
OF THE TAY ROAD BRIDGE**

THE TAY ROAD BRIDGE, JOINT BOARD, in the exercise of the powers conferred on them by section 57 of the Tay Road Bridge Order Confirmation Act, 1991, hereby make, the following byelaws for the management, regulation and control of the Tay Road Bridge: -

1. Interpretation

- 1.1. These Byelaws may be cited as "The Tay Road Bridge Byelaws 2019."
- 1.2. In these byelaws, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them:-

"**bicycle**" means a bicycle or tricycle not being a motor vehicle;

"**Bridge**" means the Tay Road Bridge (including any carriageways and footways thereon), as is shown coloured pink on the plan annexed to these Byelaws;

"**Bridge Manager**" means the Bridge Officer in charge of the Bridge, and any includes any person acting for, or with the authority of, the Bridge Manager;

"**Bridge Officer**" means an officer authorised by or on behalf of the Joint Board to carry out duties on the Bridge;

"**Carriageways**" means the parts of the Bridge reserved for the passage of vehicles;

"**constable**" means any constable (as defined by the Police and Fire Reform (Scotland) Act 2012) serving as a constable of the Police Service of Scotland;

"**Joint Board**" means the Joint Board established by the Tay Road Bridge Order Confirmation Act, 1991, and the Forth and Tay Road Bridge Order Confirmation Acts (Modification) Order 1996.

"**Restriction Controls**" means instructions issued by the Bridge Manger or any Bridge Officer in accordance with Clause 5.4 below, as to what categories of vehicles are permitted to cross the Bridge during periods of high winds.

"**Shared Path**" means the parts of the Bridge reserved for the passage of bicycles and pedestrians;

"**trailer**" means a trailer as defined by section 185 of the Road Traffic Act, 1988;

"**Variable Message Signs**" means the electronic variable message boards located on the Bridge and on the approaches thereto"

"**vehicle**" means a motor vehicle as defined by section 185 of the Road Traffic Act, 1988, and includes a trailer.

- 1.3. Unless the context otherwise requires:
- a) words importing the singular number shall include the plural and vice versa
 - b) words importing any particular gender shall include the other gender;
 - c) any reference to a person includes a natural person, corporate or unincorporated body (whether or not having separate legal personality) and words importing individuals include corporations and *vice versa*
 - d) any reference to a statute or statutory provision includes any subordinate legislation which is in force from time to time under that statute or statutory provision; and
 - e) any reference to any statute, statutory provision or subordinate legislation is a reference to it as it is in force from time to time taking account of any amendment or re-enactment.
- 1.4. The Interpretation Act, 1978 shall apply to the interpretation of these byelaws as it applies to the interpretation of an Act of Parliament.
- 1.5. Nothing in these byelaws shall apply so as to restrict the execution of duties or the carrying out of works or services on the Bridge by Bridge Officers or by any police officer or fire officer.
- 2. Regulation of Traffic on the Bridge**
- 2.1. No person shall use the Carriageways except for the purpose of travelling on or in a vehicle from the south to the north side of the River Tay or vice versa.
- 2.2. A person driving a vehicle on the Bridge shall not
- a) drive the vehicle so as to cause it to turn and proceed in, or face the opposite direction unless on the instructions of a Bridge Officer or a constable in uniform, or
 - b) drive or move the vehicle backwards except where it is necessary to back the vehicle to then enable it to move forwards along the Bridge or to be connected to any other vehicle.
- 2.3. The driver of a vehicle on the Bridge shall comply with all traffic signals, Variable Message Signs and instructions given by a Bridge Officer or by a constable in uniform and with all notices, road markings and traffic signals displayed on the Bridge or on the approach to the Bridge.
- 2.4. A person driving a vehicle on the bridge shall not stop the vehicle unless directed by a Bridge Officer or by a constable in uniform, notice or traffic signal, or unless it is necessary for the vehicle to do so:-
- a) by reason of a breakdown of the vehicle; or
 - b) by reason of an accident with another vehicle on the Bridge; or
 - c) by reason of illness of the driver of the vehicle or other emergency which causes the driver to be unable to continue to drive his vehicle; or
 - d) to permit any person carried in or on the vehicle to give help which is required by any person in any of the circumstances specified in para. (a), (b), or (c) above.
- 2.5. The driver of a vehicle on the Bridge shall maintain a safe and prudent distance between his own vehicle and the one immediately in front of it.
- 2.6. No person shall drive onto the Bridge any vehicle which does not have sufficient fuel and mechanical power to ensure that it is able to traverse the Bridge.
- 2.7. No person shall except with the permission of a Bridge Officer refuel any vehicle or undertake any repairs to a vehicle or change a tyre or wheel of a vehicle on the Bridge.

- 2.8. Pedestrians and cyclists shall not enter upon or leave the main Bridge structure except at such entrances to, and exits from, the Shared Path, as are provided for this purpose.
- 2.9. A person in charge of a cycle on a Shared Path shall give way to pedestrians.
- 2.10. Pedestrians and cyclists shall not enter upon or remain on the Carriageways.

3. Removal of Vehicles from the Bridge

- 3.1. Any vehicle which has stopped on the Bridge for any of the reasons referred to in paragraph 2.4 of the preceding byelaw may be removed from the Bridge by or under the instructions of a Bridge Officer, who may: -
 - a) remove the vehicle off the Bridge;
 - b) refuel such vehicle sufficiently to enable it to be driven off the Bridge;
 - c) carry out, or cause to be carried out, any necessary adjustment or repair on any such vehicle to enable it to be driven or towed off the Bridge; and
 - d) in the case of a vehicle on fire, take all such steps as may be necessary to extinguish the fire.
- 3.2. If the driver of a vehicle on the Bridge refuses to move the vehicle when ordered to do so by a Bridge Officer it shall be lawful for it to be removed by a Bridge Officer from the Bridge.
- 3.3. The expense reasonably incurred by or on behalf of the Joint Board in or in connection with anything done, or caused to be done, to any vehicle under the powers conferred by this byelaw may be recovered by the Joint Board from the owner of such vehicle by civil debt procedures.
- 3.4. The exercise by any Bridge Officer of the powers conferred by this byelaw shall not impose on the Joint Board or such officer, or any other person employed or engaged by the Joint Board, any liability in respect of any damage to such vehicle, or the fittings or contents thereof, in consequence of the exercise of those powers.

4. Prohibited and Restricted Vehicles on the Bridge

- 4.1. A person shall not cause or permit any animal, other than a dog on a lead, to enter or remain on the Shared Path. No person shall allow a dog to foul on the Shared Path unless the person in charge of the dog immediately removes the fouling (within the provisions of the Dog Fouling (Scotland) Act 2003).
- 4.2. A person shall not, except with the authority of the Bridge Manager, and at such time, and subject to such conditions as may be prescribed by the Bridge Manager :
 - (a) drive, ride or lead a horse or drive or lead a horse-drawn vehicle on the Bridge; or
 - (b) cause or permit any other animal to enter or remain on a Carriageway other than an animal kept under proper control in a vehicle.
- 4.3. Vehicles not fitted with pneumatic tires or vehicles having deflated tires or tires fitted with metal studs or spikes shall not be driven on the Bridge.
- 4.4. Any person intending to cause to be driven on the Bridge any vehicle which does not conform to the Road Vehicles (Construction and Use) Regulations 1986 or the Road Vehicles (Authorised Weight) Regulations 1998 , shall: -
 - (a) give to the Bridge Manager six days' notice of such intention in writing (or such shorter notice as the Bridge Manager may accept) containing, or accompanied by a description

of the vehicle and an indemnity as required by the Road Vehicles (Authorisation of Special Types) General Order 2003; and

- (b) cause or permit such vehicle to enter upon the Bridge only if authorised by the Bridge Manager and then only at such time and in such manner as the Bridge Manager may direct.

4.5. A vehicle conveying corrosive liquids which is not so constructed as to prevent leakage of the contents shall not be driven on to the Bridge.

4.6. No person shall take or cause or permit to be taken onto the Bridge any of the following vehicles:

- (a) vehicles which emit grit, sparks, ashes, cinders or oily substances in a manner which contravenes any regulations for the time being in force under the Road Traffic Act 1988 or any amendment thereof relating to the construction and use of motor vehicles;
- (b) vehicles which in the opinion of the Bridge Manager or a Bridge Officer are in such a condition or so loaded, built or equipped as to be likely to retard traffic, injure persons or damage property etc.

4.7. No person shall take or cause or permit to be taken onto the Bridge, without prior permission of the Bridge Manager or a Bridge Officer and subject to such conditions as he may direct (which may include an escort, for which a reasonable charge may be made) any vehicle whose height, width, length or weight (including load in each case) exceeds the current maximum, size and weight of lorries used on UK roads as set out in full in the Road Vehicles (Construction and Use) Regulations 1986 or The Road Vehicles (Authorised Weight) Regulations 1998.

4.8. Application for permission under this byelaw shall be made in writing to the Bridge Manager at least 6 clear days before the proposed arrival of the vehicle subject to the application.

5. Temporary Closure and Restriction or Prohibition of Traffic on the Bridge

5.1. The Joint Board and (in case of emergency) the Bridge Manager may close the Bridge or any part of the Bridge temporarily for repairs or for other sufficient reason and, while the Bridge or such part of the Bridge is so closed and such closing is indicated by a notice at each approach to the Bridge (in the case of the closing of a Carriageway) and at each entrance to the Shared Path (in the case of the closing of a Shared Path) a person shall not use any Shared Path so closed and a vehicle or a cycle shall not be driven propelled or moved on any Carriageway or any part of a Carriageway so closed.

5.2. The Bridge Manager or any Bridge Officer may at any time cause to be displayed at suitable points on the Bridge notices or signs restricting or prohibiting temporarily the use of the Bridge or any part of the Bridge by vehicles or by vehicles of any particular class or description or by cycles, where due to the likelihood of danger to persons, vehicles or cycles using the Bridge or of injury or damage to the Bridge or of unreasonable delay of road traffic or to ally other sufficient cause it appears to the Bridge Manager or such Bridge Officer that such restrictions or prohibitions are necessary.

5.3. Without prejudice to the foregoing generality the restrictions or prohibitions which may be imposed by any notice or sign displayed as aforesaid shall include any provision -

- a) requiring vehicles or cycles to proceed in a specified direction or prohibiting their so proceeding;
- b) specifying the part of the Carriageway to be used by vehicles or cycles proceeding in a specified direction;
- c) prohibiting or restricting overtaking;

d) regulating the speed of vehicles or cycles.

- 5.4. Where the Bridge Manager or a Bridge Officer is satisfied that the use or unrestricted use of the Bridge by a vehicle at a particular time or in particular circumstances would be likely to cause injury or damage to the Bridge or to endanger other vehicles or persons using the Bridge or to cause road traffic to be unreasonably delayed the Bridge Manager or such Bridge Officer may, at such time or in such circumstances prohibit the use of the Bridge by that vehicle either absolutely or except in accordance with such restrictions as the Bridge Manager or such Bridge Officer may impose.
- 5.5. All persons shall observe the Restriction Controls imposed in accordance with Clause 5.4 above, that are in effect at any given time and no vehicle shall be driven on the Bridge in contravention of the said Restriction Controls.
- 5.6. A vehicle or a cycle on the Bridge shall not be driven, propelled or moved in contravention of a restriction or prohibition imposed under this byelaw.

6. Prevention of Damage or Nuisance

- 6.1. No person on the Bridge shall climb upon, damage or remove any part of the structures of the Bridge, its equipment, fittings or appurtenances. Nor shall any person post on or suspend from the Bridge any flag, banner, bill, placard or notice, or write or stamp, cut, print, draw or make marks in any manner on any part of the Bridge.
- 6.2. No person shall move, alter or deface or otherwise interfere with any notice or sign belonging to the Joint Board and exhibited or placed on the Bridge.
- 6.3. No person shall tie up or moor any vessel to any part of the Bridge.
- 6.4. No person shall operate any machinery, switches or other mechanism forming part of the Bridge or required in connection with the operation of the Bridge other than to use a telephone provided by the Joint Board for use in case of emergency.
- 6.5. No person shall throw down, drop or deposit anything whatsoever on or from any part of the Bridge.
- 6.6. No person shall place or deposit or leave on or around the Bridge any vehicle or any glass, china, earthenware, plastic, tin, paper, debris, oils, waste or other material so as to create an obstruction or litter or fire risk.
- 6.7. No person shall offer for sale or sell any articles or produce of any description on the Bridge.
- 6.8. No person shall loiter on the Bridge or remain in any vehicle thereon having been requested by a Bridge Officer to remove therefrom.
- 6.9. No person who is intoxicated shall enter or attempt to enter any part of the Bridge except as a passenger in a vehicle.
- 6.10. No person shall willfully obstruct or impede a Bridge Officer in the execution of his duty on or around the Bridge.
- 6.11. No person on the Bridge whether on his own or against another person shall:
- a) use threatening, abusive or insulting words or behavior, or

- b) distribute or display any writing, sign or visible representation which is threatening, abusive or insulting or which in the opinion of a Bridge Officer is likely to cause annoyance or offence.

7. **Removal of persons from the Bridge**

- 7.1. Any person acting in contravention of any of the foregoing byelaws may be removed from the Bridge by a Bridge Officer or by a constable in uniform.

8. **Saving for Bridge Officers and others**

- 8.1. Nothing in the foregoing byelaws shall prevent access to any part of the Bridge at any time by:-

- (a) Bridge Officers;
- (b) any persons engaged in the maintenance, repair, cleaning or lighting of the Bridge;
- (c) constables and members of a fire or ambulance service while engaged in the exercise of their duties; and
- (d) any person giving necessary assistance to any other person on the Bridge.

- 8.2. Nothing in the foregoing byelaws shall prevent access to any part of the Bridge by any person in accordance with any permission given by an Bridge Officer.

9. **Offences**

- 9.1. If any person contravenes any of the foregoing byelaws he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding level 2 on the standard scale.

10. **Revocation**

- 10.1. The Tay Road Bridge Joint Board Byelaws 2000 are hereby revoked.

Dated at Dundee

Signed

Roger William Hunter Mennie
 Clerk to the Tay Road Bridge Joint Board

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 13 JUNE 2022

REPORT ON: EXTERNAL AUDIT ANNUAL AUDIT PLAN 2021/2022

REPORT BY: TREASURER

REPORT NO: TRB 8-2022

1 PURPOSE OF REPORT

To present to the Board the External Audit Annual Audit Plan, attached as an Appendix to this report.

2 RECOMMENDATIONS

It is recommended that the Board notes the content of the External Audit Annual Audit Plan for 2021/2022.

3 FINANCIAL IMPLICATIONS

The cost of External Audit Services is included in the approved 2021/2022 Revenue Budget.

4 MAIN TEXT

Introduction

- 4.1 The external audit of the Board for the financial year 2021/2022 will be carried out by Mr Richard Smith, Senior Audit Manager, Audit Scotland. The Joint Board's External Auditors are appointed for a five-year period and the financial year 2020/2021 marked the fifth year of Audit Scotland's appointment to the Board. Normally at the end of each five-year period a new auditor is appointed, either Audit Scotland or a private sector accountancy firm. Covid-19 had an impact on the 2019/2020 and 2020/2021 audits of public sector bodies and the vast majority of these audits were reported later than normal. In October 2020, Audit Scotland approved the extension of current audit appointments for one year to include the 2021/2022 audit year. This decision reflects the need for stability and continuity given the longer-term impact of Covid-19 on audited bodies and the difficulty of running the necessary audit procurement exercise during the pandemic. The 2021/2022 audit will be the final year of the current appointment.

External Auditor's Annual Audit Plan

- 4.2 The External Auditor's annual audit plan summarises the key challenges and risks facing the Board and sets out the proposed audit work to be undertaken in 2021/2022. The plan reflects:
- The respective responsibilities of the External Auditor and the Joint Board;
 - The risks and priorities facing the Board;
 - The scope and purpose of the audit; and
 - The reporting arrangements.

4.3 External Auditor's Responsibilities

External Audit's responsibilities as independent auditor, are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.

In carrying out their audit, External Audit seek to gain assurance that the Board:

- has appropriate corporate governance arrangements in place which reflect the three fundamental principles of openness, integrity and accountability;
- has systems of recording and processing transactions which provide a sound basis for the preparation of financial statements and the effective management of its assets and interests;
- prepares financial statements which give a true and fair view of the financial position at 31 March 2022 and the income and expenditure for the year then ended, in accordance with the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014 and other applicable laws and regulations, including the 2021/2022 Accounting Code of Practice;
- has systems of internal control which provide an adequate means of preventing or detecting material misstatement, error, fraud or corruption;
- complies with established policies, procedures, laws and regulations; and
- has made proper arrangements for securing best value in its use of resources.

4.4 Reporting Arrangements

The relevant statutory provisions regarding the preparation of the Board's Accounts are contained in the Local Authority Accounts (Scotland) Amendment Regulations, where there is a requirement for unaudited financial statements to be presented to the Board and submitted to the appointed auditor within 3 months of the financial year end i.e. 30th June. The non-statutory target for audit completion is 30th September.

In addition to the report and audit opinion on the financial statements, an annual report to members and the Controller of Audit will be produced to summarise all significant matters arising from the audit. This will be presented to the Board at the meeting in September 2022.

5 **POLICY IMPLICATIONS**

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 **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

ROBERT EMMOTT
TREASURER

18 MAY 2022

Tay Road Bridge Joint Board

Annual Audit Plan 2021/22



Prepared for Tay Road Bridge Joint Board
March 2022

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Reporting arrangements, timetable, and audit fee	11
Other matters	13

Introduction

Summary of planned audit work

1. This document summarises the work plan for our 2021/22 external audit of Tay Road Bridge Joint Board (the Joint Board). The main elements of our work include:

- evaluation of the key controls within the main accounting systems
- an audit of the 2021/22 annual accounts to support our opinions on the financial statements
- work to support our audit opinions on the other statutory information published within the 2021/22 annual accounts, including the Management Commentary, Annual Governance Statement and the Remuneration Report
- consideration of arrangements in relation to our wider scope of public sector audit responsibilities.

Impact of Covid-19

2. The coronavirus (Covid-19) pandemic has had a significant impact on public services and public finances, and the effects will be felt well into the future.

3. The Auditor General for Scotland, the Accounts Commission and Audit Scotland continue to assess the risks to public services and finances from Covid-19 across the full range of our audit work, including annual audits and the programme of performance audits. The well-being of audit teams and the delivery of high-quality audits remain paramount. Changes in our approach may be necessary and where this impacts on annual audits, revisions to this Annual Audit Plan may be required. Any such changes will be communicated to the Joint Board at the earliest opportunity available.

Adding value

4. We aim to add value to the Joint Board through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. We also attend meetings of the Board and actively participate in discussions. In so doing, we intend to help the Joint Board to promote improved standards of governance, better management and decision making, and more effective use of resources.

Respective responsibilities of the auditor and the Joint Board

5. The [Code of Audit Practice \(2016\)](#) sets out in detail the respective responsibilities of the auditor and the Joint Board. Key responsibilities are summarised below.

Auditor responsibilities

6. Our responsibilities as independent auditors are established by the Local Government (Scotland) Act 1973 and the [Code of Audit Practice](#) (including [supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

7. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the arrangements within the Joint Board to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

The Joint Board's responsibilities

8. The Joint Board has responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective governance arrangements that enable them to deliver their objectives. The Joint Board is also responsible for maintaining accounting records and preparing financial statements that give a true and fair view.

9. The Treasurer, as Section 95 Officer, is responsible for the administration of financial affairs. The Board has responsibility for the oversight of internal and external audit.

10. The audit of the annual accounts does not relieve management or the Board, as those charged with governance, of their responsibilities.

Communication of fraud or suspected fraud

11. In line with ISA 240, in presenting this plan to the Board we seek confirmation from those charged with governance of any instances of actual, suspected, or alleged fraud that should be brought to our attention. Should members of the Board have any such knowledge or concerns relating to the risk of fraud within the Joint Board, we invite them to communicate this to the appointed auditor for consideration.

Managing the transition to 2022/23 audits

12. Audit appointments are usually for five years but were extended to six years due to Covid-19. 2021/22 is the final year of the current appointment and we will work closely with our successors to ensure a well-managed transition.

Financial statements audit planning

Audit of the financial statements

13. Our approach to the audit of the 2021/22 annual accounts, including the financial statements, has been designed to support the appointed auditor’s opinion as to whether the annual accounts give a true and fair view of the Joint Board’s finances for the year ended 31 March 2022, and have been properly prepared in accordance with International Financial Reporting Standards and the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the 2021/22 Code).

Materiality

14. Materiality is an expression of the relative significance of a matter in the context of the financial statements as a whole. We are required to plan our audit to determine with reasonable confidence whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

Exhibit 1

Materiality levels for the 2021/22 audit

Materiality	Amount (£000)
Planning materiality: This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 1% of net assets based on the latest audited annual accounts for 2020/21.	654
Performance materiality: This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this would indicate that further audit procedures should be considered. Using our professional judgement, we have set performance materiality at 75% of planning materiality.	490
Lower level materiality: A lower materiality has been set for classes of transactions where lesser amounts could influence the decisions of the users of the accounts (i.e. comprehensive income and expenditure statement transactions). This has been set at 2% of gross expenditure based on the latest audited annual accounts for 2020/21.	73
Reporting threshold: We are required to report to those charged with governance on all unadjusted misstatements more than the ‘reporting threshold’ amount. This has been calculated at 5% of planning materiality.	33

Source: Audit Scotland

Materiality levels for the 2021/22 audit

15. We assess materiality at different levels as described in [Exhibit 1](#) above, which also outlines the levels set for the 2021/22 audit of the Joint Board.

Significant risks of material misstatement to the financial statements

16. Our risk assessment draws on our cumulative knowledge of the Joint Board and consideration of its major transaction streams, key systems of internal control and risk management processes. It is also informed by our discussions with management, meetings with internal audit, attendance at Board meetings and a review of other relevant information.

17. Based on our risk assessment, we identify the significant risks of material misstatement to the financial statements. These are risks which have the greatest impact on our planned audit procedures. Only one such risk has been identified for the 2021/22 financial statements audit. This is shown in [Exhibit 2](#) along with details of the further audit procedures we plan to perform to gain assurance over the risk.

Exhibit 2

Significant risks of material misstatement for the 2021/22 financial statements

Significant risk of material misstatement	Sources of assurance	Planned audit response
<p>1. Risk of material misstatement due to fraud caused by the management override of controls</p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance</p>	<ul style="list-style-type: none"> • Detailed testing of journal entries, with a focus on significant risk areas, including year-end and post-close down entries. • Detailed testing of accounting estimates, assessing any changes to the methods and underlying assumptions used to prepare these compared to the prior year. • Substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year. • Focussed testing of accounting accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business, identified through detailed testing of income and expenditure, accruals and cut off transactions.

Consideration of the risks of fraud in the recognition of income and expenditure

18. As set out in International Standard on Auditing (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements. We have rebutted this risk for the Joint Board as:

- Significant majority of income is received in the form of Scottish Government grant income which is deemed to carry a low risk of fraud.
- There is little incentive for management to manipulate revenue recognition and opportunities to manipulate revenue recognition are limited.
- Anti-fraud procedures and arrangements are in place.

19. In line with Practice Note 10: *Audit of financial statements and regularity of public sector bodies in the United Kingdom*, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition. Based on our assessment of the likelihood and magnitude of this risk, we have concluded that it does not represent a significant risk of material misstatement but does still represent a normal risk of material misstatement and will be an area of specific audit focus.

Other areas of audit focus

20. As part of our assessment of audit risks, we have identified two other areas where we consider there are also risks of material misstatement to the financial statements. Both the actuarial valuation of the pension liability and the valuation of non-current assets involve a significant degree of estimation and judgement. This subjectivity represents an increased risk of misstatement for the financial statements. Although we have determined that these areas require specific audit focus, based on our assessment of the likelihood and magnitude of the risks, we do not consider them to represent significant risks of material misstatement.

Audit of the Management Commentary, Annual Governance Statement and Annual Remuneration Report

21. In addition to the appointed auditor's opinion of the financial statements, the Accounts Commission prescribes that the appointed auditor should provide opinions as to whether the Management Commentary, Annual Governance Statement, and the audited part of the Annual Remuneration Report, have been compiled in accordance with the appropriate regulations and frameworks and are consistent with the financial statements.

22. To inform these opinions we will consider whether the disclosures within each statement comply with the requirements of the applicable guidance, and confirm that relevant information reflects the contents of the financial statements and other supporting documentation, including:

- **Management Commentary:** Performance and governance information reported to the Board and published during the year.
- **Annual Governance Statement:** Review of the Local Code of Corporate Governance, including its completeness and accuracy; assessment of the Joint Board's arrangements against the new CIPFA Financial Management Code; and Internal Audit's Annual Assurance Report.
- **Annual Remuneration Report:** Payroll data and HR reports.

23. Based on our knowledge of the audit, and the established procedures in place to produce these statements, we have not identified any specific risks to be communicated to those charged with governance in relation to the audit of the Management Commentary, Annual Governance Statement, and audited part of the Remuneration Report.

Whole of Government Accounts

24. The whole of government accounts (WGA) are the consolidated financial statements for all branches of government in the UK. The Joint Board is required to provide information in a WGA return and external auditors are required to review and provide assurance on the WGA return.

25. As Her Majesty's Treasury have not yet provided local government bodies in Scotland with the WGA data collection tool for the prior year, the WGA return for 2020/21 is still to be completed and audited. Therefore, we will complete the required assurance statement and submit it to the National Audit Office once the data collection tool is available, and the 2020/21 WGA return has been completed by the Joint Board.

Audit risk assessment process

26. Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will communicate this to management and those charged with governance and revise our planned audit approach accordingly.

Audit dimensions

Wider scope of public sector audit

27. The [Code of Audit Practice](#) sets out the four dimensions that frame the wider scope of public sector audit. The Code of Audit Practice requires auditors to consider the adequacy of the arrangements in place for the audit dimensions in audited bodies.

Audit dimensions

28. The four dimensions that frame our audit work are shown in [Exhibit 3](#).

Exhibit 3 Audit dimensions



Source: Code of Audit Practice

29. In summary, the four dimensions cover the following:

- **Financial management:** Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.
- **Financial sustainability:** This covers the Joint Board's financial position in the longer term. We define this as medium term (two to five years) and long term (longer than five years).
- **Governance and transparency:** Governance and transparency is concerned with the effectiveness of scrutiny and governance

arrangements, leadership and decision-making, and transparent reporting of financial and performance information.

- **Value for money:** Value for money refers to using resources effectively and continually improving services.

30. The Code of Audit Practice includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the body and its services. In light of the low volume and lack of complexity of the financial transactions, we plan to apply the small body provisions of the Code to the 2021/22 audit of the Joint Board.

Conclusions on wider scope responsibilities

31. The appointed auditor is required to report conclusions on our wider scope responsibilities. As part of our audit planning work we reviewed the wider dimensions of public sector audit applicable to the Joint Board. This identified one audit dimension risk for the 2021/22 audit as shown in [Exhibit 4](#). This exhibit also sets out the sources of assurance from management and the further audit procedures we plan to perform to gain assurances over the risk. The conclusions from this work will be reported within our 2021/22 Annual Audit Report.

Exhibit 4 2021/22 Audit dimension risks

Description of risk	Sources of assurance	Planned audit response
<p>1. Completion of planned improvement actions for 2021/22</p> <p>A number of improvement actions identified for 2021/22 have been carried over from the previous year, as they were delayed so that staff could focus on the operational priorities due to the Covid-19 pandemic.</p> <p>There is a risk that the Joint Board will be unable to deliver all the improvement actions for 2021/22.</p>	<ul style="list-style-type: none"> • Regular updates provided to the Joint Board on progress against the Improvement Agenda. 	<ul style="list-style-type: none"> • Ongoing monitoring of progress against the Improvement Agenda. • Review of delivery of improvement actions reported within Annual Governance Statement in 2021/22 annual accounts.

Source: Audit Scotland

Reporting arrangements, timetable, and audit fee

Reporting arrangements

- 32.** The outputs detailed in [Exhibit 5](#), and any other outputs on matters of public interest, will be published on Audit Scotland’s website: www.audit-scotland.gov.uk.
- 33.** Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officers to confirm factual accuracy, prior to the issue and publication of final reports.
- 34.** We will provide an independent auditor’s report (i.e. audit certificate) to the Joint Board and the Accounts Commission setting out our opinions on the annual accounts. We will also provide the Joint Board and the Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.
- 35.** [Exhibit 5](#) outlines the target committee dates for our key audit outputs. 2021/22 remains a transitional year, and there is a risk that pre-Covid audit timetables may not be achieved. However, our intention is for the Joint Board audit work to be completed in time to enable certification of the annual accounts by 13 September 2022.

Exhibit 5 2021/22 Audit outputs



Audit Output	Tay Road Bridge Joint Board meeting date
Annual Audit Plan	13 June 2022
Independent Auditor's Report	12 September 2022
Annual Audit Report	12 September 2022

Source: Audit Scotland

Timetable

- 36.** To support an efficient audit, it is critical that a timetable is agreed for the production and audit of the annual accounts. The proposed timetable for the 2021/22 annual accounts is shown in [Exhibit 6](#).

Exhibit 6 Proposed annual accounts timetable

 Key stage	 Provisional Date
Consideration of the unaudited annual accounts by the Joint Board, as those charged with governance	13 June 2022
Latest submission date of the unaudited annual accounts with complete working papers package to external audit	30 June 2022
Latest date for final clearance meeting	31 August 2022
Agreement of audited annual accounts for consideration by the Board	5 September 2022
Issue of Proposed Annual Audit Report to those charged with governance (including Letter of Representation and proposed independent auditor's report) *	5 September 2022
Board meeting to consider Proposed Annual Audit Report and to approve and sign the audited annual accounts	12 September 2022
Independent auditor's report certified by appointed auditor	13 September 2022

* *The finalised Annual Audit Report will be issued after the audited 2021/22 Annual Accounts are certified.*

Source: Audit Scotland

Audit fee

37. The agreed audit fee for the 2021/22 audit of Joint Board is £13,290 (£12,930 in 2020/21), an increase of 2.8 per cent. In determining the audit fee, we have taken account of the risk exposure of the Joint Board, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit.

38. Our audit approach assumes receipt of unaudited annual accounts, with a complete working papers package, by 30 June 2022. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercise out with our planned audit activity. Any such additional fee will be discussed and agreed with management prior to the work being undertaken.

Other matters

Internal audit

39. International Standards on Auditing (UK) 610: *Considering the work of internal audit* requires us to:

- consider the activities of internal audit and their effect on external audit procedures
- obtain an understanding of internal audit activities to inform our planning and develop an effective audit approach that avoids duplication of effort
- perform a preliminary assessment of the internal audit function when there is scope for relying on internal audit work which is relevant to our financial statements' responsibilities, and
- evaluate and test the work of internal audit, where use is made of that work for our financial statements responsibilities to confirm its adequacy for our purposes.

40. From our initial review of the 2021/22 internal audit plan, we do not plan to place formal reliance on internal audit's work for our financial statements responsibilities. However, we do plan to consider the findings of internal audit's work in terms of our wider audit dimension responsibilities.

Independence and objectivity

41. Auditors appointed by the Auditor General for Scotland or the Accounts Commission must comply with the [Code of Audit Practice](#) and relevant supporting guidance. When auditing the financial statements, auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual *'fit and proper'* declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland's Ethics Partner.

42. The appointed auditor for the audit of the Joint Board is Richard Smith, Senior Audit Manager. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the Joint Board.

Quality control

43. International Standard on Quality Control (UK) 1 (ISQC1) requires a system of quality control to be established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances.

44. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the [Code of Audit Practice](#) (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

45. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We also welcome feedback at any time, and this may be directed to the appointed auditor.

Tay Road Bridge Joint Board

Annual Audit Plan 2021/22

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REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 13 JUNE 2022

REPORT ON: LOCAL CODE OF CORPORATE GOVERNANCE

REPORT BY: TREASURER

REPORT NO: TRB 9-2022

1 PURPOSE OF REPORT

To review and update the Joint Board's Local Code of Corporate Governance.

2 RECOMMENDATIONS

It is recommended that the Joint Board:-

- i) Approves the compliance review and updated Local Code of Corporate Governance as detailed in Appendix A.
- ii) Notes the progress against the 2020/2021 improvement action plan in Appendix 1.
- iii) Approves the implementation of the improvements listed in Appendix 2 for 2021/2022.

3 FINANCIAL IMPLICATIONS

None.

4 BACKGROUND

4.1 In 2016, CIPFA extensively revised the Code in its publication "Delivering Good Governance in Local Government: Framework and the accompanying Guidance notes for Scottish Authorities, 2016 edition. The contents of the attached arise as a result of consideration of the Code including the requirement to improve accountability to the public and stakeholders by explaining how the Board has resolved any governance issues raised in the previous year's statement. An Annual Governance Statement is included in the Board's Annual Accounts and is also reported separately to the Joint Board.

4.2 The annual review seeks to maintain a high standard of corporate governance and to ensure continuous improvement. Previous compliance reviews suggested a high level of compliance with the guidelines although areas of improvement were identified and acted upon. All Internal Audit and External Audit reviews are also reported to the Joint Board.

5 CURRENT COMPLIANCE REVIEW

5.1 The current compliance review was carried out by senior officers who reviewed the existing guidance to consider Corporate Governance issues and their implications for the Joint Board.

5.2 Consistent use of the same scoring mechanism supports year on year monitoring of improvement and allows the Board to assess the extent of its compliance with the guidelines as presented in the Appendix 3. The scoring mechanism suggests that the Joint Board has a high level of compliance with the guidelines, which given their wide scope is considered very good.

5.3 The scoring mechanism was used to assist and prepare the Improvement Agenda in Appendix 2 whereby senior officers identified areas where compliance with the code could be improved

during the year. This will also help inform the overall Improvement Agenda in the Joint Board's Annual Governance Statement.

- 5.4 In addition, as part of the Annual Governance Statement the Bridge Manager completes a self-assessment checklist, of the Board's own governance, risk management and internal control arrangements. This involved the completion of a 74-point checklist covering eight key governance areas of Service Planning and Performance Management; Internal Control Environment; Fraud Prevention and Detection; Budgeting, Accounting and Financial Control; Risk Management and Business Continuity; Asset Management; Partnerships; and Information Governance. This again indicated a high level of compliance.
- 5.5 The UK Government announced a lockdown on 23 March 2020 in response to the Covid 19 pandemic. This has had a major impact on the management and operations of the bridge. Management took immediate action to safeguard employees and bridge users. These actions were taken to maintain resilience and ensured bridge availability and the continued safety of employees and bridge users during this challenging and unprecedented time. Business Continuity Planning / Incident Response meetings were held between key personnel and guidance issued to all staff on a regular basis. As the pandemic progressed into 2021/2022 the impact reduced but the board continued to take steps to ensure adherence to all Scottish Government advice to remain Covid-19 safe for Board Members, employees, service users and members of the public.
- 5.6 The Local Code of Corporate Governance assesses governance in place during 2021/2022 so the majority of the year was affected by coronavirus. The conclusion on whether or not governance is fit for purpose should reflect the normal operations. However, coronavirus has impacted on governance since March 2020 and this report has to reflect the circumstances at the time of publication and the impact on governance.

The impact on governance affected the Board, for example changes to decision making arrangements whereby emergency decision-making and governance procedures were implemented for Board business from 23 March 2020 until the resumption of normal Board meetings in September 2020, albeit virtually. Virtual Board meetings have continued throughout 2021/2022.

6 POLICY IMPLICATIONS

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 CONSULTATIONS

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

8 BACKGROUND PAPERS

None.

ROBERT EMMOTT
TREASURER

31 MAY 2022



Tay Road Bridge

LOCAL CODE OF CORPORATE GOVERNANCE

JUNE 2021

TAY ROAD BRIDGE JOINT BOARD

LOCAL CODE OF CORPORATE GOVERNANCE (2020/2021)

FOREWORD

Tay Road Bridge Joint Board strives to meet the highest standards of corporate governance to help ensure that it meets its objectives. The Joint Board is determined to ensure that it delivers the best possible service to bridge users. It has developed a modern and effective service that responds quickly and flexibly, delivering high quality services.

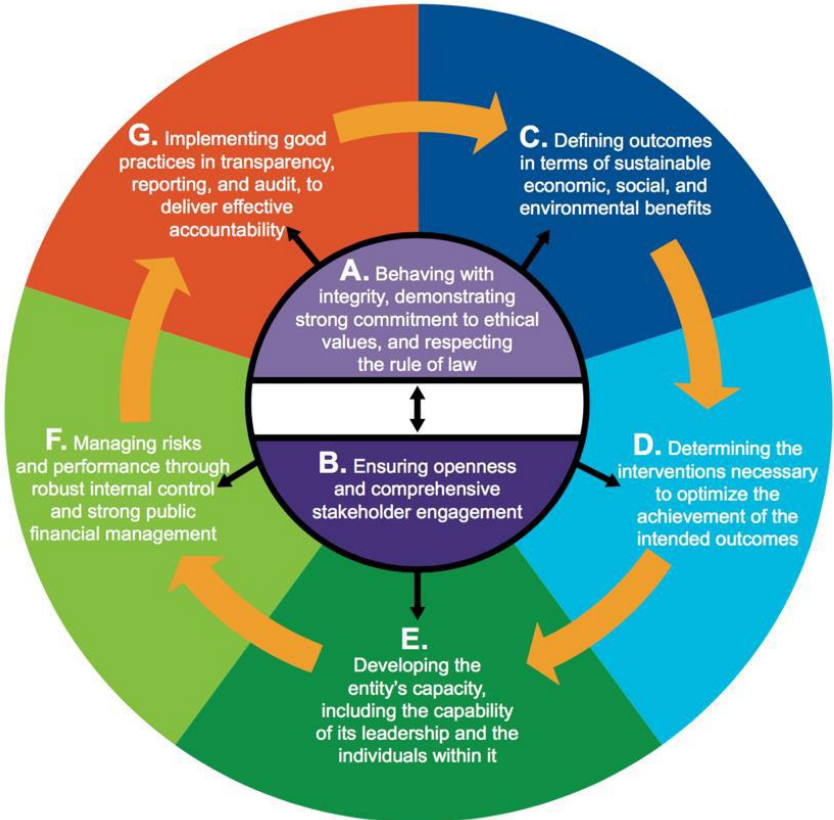
The Joint Board is committed to effective decision-making that is transparent and open to genuine scrutiny. It therefore provides on its website (www.tayroadbridge.co.uk) details of its plans, procedures and performance.

DEFINITION

Corporate governance is the system by which Tay Road Bridge Joint Board directs and controls its functions and relates to its users. An Annual Governance Statement is included in the Joint Board's Annual Report and Accounts each year.

THE CODE

The Local Code of Corporate Governance for the Joint Board consists of seven main principles of good governance derived from CIPFA's Delivering Good Governance in Local Government: Framework (2016):-



A. BEHAVING WITH INTEGRITY, DEMONSTRATING STRONG COMMITMENT TO ETHICAL VALUES AND RESPECTING THE RULE OF LAW

The Joint Board has a range of systems and procedures in place to ensure that members and employees of the authority are not influenced by prejudice or conflicts of interest in dealing with its stakeholders. Registers of Members' Interests are held by their constituent councils and are continuously updated and are available for inspection by members of the public.

The Joint Board has a [Members Code of Conduct](#) and an Officers Code of Conduct in addition to the [Standing Orders of the Board](#), [Financial Regulations](#), [Tender Procedures](#), and [Delegation of Powers](#) as well as [Fraud Guidelines](#) and Disciplinary Procedures. The Joint Board has a Whistle-blowing policy in place to provide for the direct reporting of problems to senior managers without fear of recrimination and a [Complaints Procedure](#) to allow bridge users to bring issues to the attention of senior management.

The National Code of Conduct, the Disciplinary Procedures and the Local Code on Corporate Governance are also applicable in general terms to any external organisations to which elected members and/or officers are appointed.

The Joint Board is committed to equal opportunities including both the elimination of discrimination and the use of positive action measures to ensure that employment opportunities, service provision and access to civic life are bias free and made equally and easily available to people from target groups.

B. ENSURING OPENNESS AND COMPREHENSIVE STAKEHOLDER ENGAGEMENT

The Joint Board has implemented a [Strategic Plan 2019-2024](#) that shows a clear link between the Board's strategic objectives, performance measures, and financial resources.

The Joint Board ensures that Board Minutes, Board Documents, Annual Accounts, etc. are published and freely available on its website (www.tayroadbridge.co.uk). Information relating to Operational Restrictions and Closures as well as results of Tenders for Contracts on the bridge are reported to the Joint Board and published on the website. The Joint Board also has a [Freedom of Information Policy](#). The Joint Board's Standing Orders include Tender Procedures to ensure that the decisions of Senior Officers are guided by the requirements of the latest Public Contracts (Scotland) Regulations.

The Joint Board has a Communications Strategy in place to ensure that it effectively engages with stakeholders.

As with Local Authority Meetings, all meetings of the Joint Board are open to the public and full minutes of the meetings are recorded.

C. DEFINING OUTCOMES IN TERMS OF SUSTAINABLE ECONOMIC, SOCIAL AND ENVIRONMENTAL BENEFITS

The Joint Board's structure, functions and powers are prescribed in the [Tay Road Bridge Order Confirmation Act 1991](#).

The Joint Board's Communications Strategy includes details regarding press releases to ensure that changes impacting service users are communicated effectively.

The Joint Board's [Strategic Plan 2019-2024](#) shows a clear link between the Board's strategic objectives and its performance measures. Regular reporting to the Joint Board also ensures that the defined outcomes are delivered on a sustainable basis within the resources available. Medium-term Budgets are updated and reported annually and there is a Business Continuity Plan and a Risk Management Strategic Plan and Strategic Risk Register in place.

D. DETERMINING THE INTERVENTIONS NECESSARY TO OPTIMISE THE ACHIEVEMENT OF THE INTENDED OUTCOMES

The Joint Board's Budget compared to actual expenditure is closely scrutinised and overspends and underspends are reported to the Joint Board on a regular basis in order that members are kept fully and timeously aware of any significant departures from the budgeted position.

In the course of the year, any departures from the budgeted position can be mitigated by the movement of resources from one budget heading to another in order to smooth out overall annual spend. Variances between budget spend and actual spend are subject to discussion between senior officers on a regular basis for further analysis.

The Joint Board has a Service Level Agreement in place for various services from Dundee City Council to ensure that the Joint Board is protected against changes to legislation with regard to general Legal requirements, and also covering issues in Procurement, Human Resources, Financial, Insurance and Risk Management, Engineering, IT, Communications, etc.

Regular Risk Management / Contract Meetings are held during Work Contracts on the bridge to ensure that contracts are progressing as scheduled and that arrangements are flexible so that the intended outcomes are achievable and can be adapted to changing circumstances.

The Annual Governance Statement process ensures that the capacity exists to generate the information required to review service quality and governance issues on a regular basis.

E. DEVELOP THE ENTITY'S CAPACITY, INCLUDING THE CAPABILITY OF ITS LEADERSHIP AND THE INDIVIDUALS WITHIN IT

Regular meetings are held between the Bridge Manager and the Engineer to the Joint Board to monitor and manage resources to ensure compliance with the Joint Board's [Asset Management Plan](#) and national and published structural inspection requirements.

New employees are required to complete an induction programme designed to provide background information on Tay Road Bridge Joint Board's activities and operational requirements as well as keeping the individual up-to-date with current issues of interest with which the Joint Board is involved.

The Joint Board provides induction training for new members designed to provide background information on the Joint Board's core activities as well as their scrutiny and governance responsibilities.

Job descriptions and person specifications are available for all posts advertised. The employee appraisal process links to employee objectives and to job competence and health and safety requirements to ensure that training needs are planned and met.

The Annual Governance Statement Continuous Improvement Agenda ensures that the Joint Board's capacity for personal, organisational and system wide development exists and allows for shared learning from external agencies such as Internal and External Audit with regards governance weaknesses.

F. MANAGING RISKS AND PERFORMANCE THROUGH ROBUST INTERNAL CONTROL AND STRONG PUBLIC FINANCIAL MANAGEMENT

The Joint Board has a developed Risk Management Strategic Plan and Strategic Risk Register. This states that "Tay Road Bridge Joint Board is committed to the management of risk in order to:-

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

- Promote a favourable corporate image"

The main priorities within this policy are the identification, evaluation and control of risks which threaten the Joint Board's ability to deliver services. The Joint Board has a high-level Business Continuity Plan which sets out the arrangements by which the Joint Board aims to continue to deliver its critical services in the event of an emergency event. Critical services are identified through a process of identification and analysis contained within risk registers. Both the Risk Management Framework and the Business Continuity Strategy continue to be developed. The actions detailed in the Business Continuity Plan have been implemented during the current Covid19 crisis and it will continue to be updated to reflect changing circumstances.

Professional consultants are appointed to advise the Joint Board on projects / maintenance requirements in order to gain independent specialist advice.

Resources aimed at improving internal control within the Joint Board are allocated according to priorities determined by the Internal Audit Annual Audit Plan, reflecting the changing risks and priorities of the Joint Board. The Joint Board also responds to findings and reviews of Audit Scotland, other statutory inspectors and its own Internal Audit Section.

The Joint Board's accounts include an annual corporate governance statement.

G. IMPLEMENTING GOOD PRACTICES IN TRANSPARENCY, REPORTING AND AUDIT TO DELIVER EFFECTIVE ACCOUNTABILITY

The Joint Board is committed to the transparency and scrutiny of its services and processes including decision-making. To that end Joint Board meeting minutes and Board documents are published on the Joint Board's website.

The roles and responsibilities of Members and Officers are clearly defined in the Standing Orders of the Joint Board, the Scheme of Delegation of Powers to Officers, the Scheme of Tender Procedures and the Scheme of Financial Regulations.

The Joint Board has a Recruitment and Selection policy with the aim of ensuring that all officers involved are appropriately trained for their roles.

The Joint Board's Annual Governance Statement ensures that robust arrangements for assessing the extent to which the principles contained in CIPFA's Delivering Good Governance: Framework (2016) have been applied and the results are published, including an action plan for improvement.

The Bridge Manager, Treasurer, Clerk, and Engineer to the Joint Board are responsible for ensuring that agreed procedures are followed and that all applicable statutes, regulations and statements of good practice are complied with.

The Treasurer is responsible for ensuring appropriate advice is given to the Joint Board on all financial matters, keeping proper financial records and accounts and maintaining an effective system of internal financial control under the terms of the Financial Regulations.

TAY ROAD BRIDGE JOINT BOARDIMPROVEMENT AGENDA FOR 2021/2022 WITH PROGRESS UPDATES

ORIGINAL IMPROVEMENT AGENDA						PROGRESS UPDATE	
	Improvement	Source	Source Date	Responsible Officer	Target Completion Date	Actual Completion Date	Comments (e.g. Estimated Completion Date, Reasons for delays, etc.)
1	Update Data Protection procedures to ensure compliance with GDPR: Develop Records Management Plan.	Local Code of Corporate Governance 2018/2019 (Principle A: Integrity & Ethics and F: Managing Risks & Performance).	Carried forward from 2019/2020. In progress.	Bridge Manager	31/12/2021	Annual review required. 2021 review completed on 16/12/2021	Review with Dundee City Council's (DCC) Information Governance Manager completed on 16 December 2021. All actions arising from meeting completed apart from the requirement to arrange training on Data Protection to be rolled out to all staff in 2022.
2	Review the Board's website in terms of its quality in delivering information to bridge users and implement improvements.	Local Code of Corporate Governance 2018/2019 (Principle B: Openness and E: Developing the Entity).	Carried forward from 2019/2020. In progress.	Bridge Manager	31/12/2021	01/09/2021	New website launched in 2021. Further user questionnaire to be issued by Spring 2023 to seek feedback from public to help plan further improvements if practicable.
3	Update Bridge Byelaws.	Local Code of Corporate Governance 2019/2020 (Principle A: Integrity & Ethics) & Internal Audit Report (2019/2) Compliance with Legislation.	Carried forward from 2019/2020. In progress.	Clerk / Bridge Manager	31/12/2021		Covid-19 impeded delivery because hard copies could not be displayed for public viewing. Given the time that has passed since Board approval in June 2020, the Board Officers have agreed to take the new byelaws to the June 2022 Board for an updated approval (there will be a change in Board members between the 2020 and 2022 cohort). *
4	Revise Whistle-Blowing Policy.	Whistle-Blowing Policy (Report 12-2016 at June 2016 Board meeting).	Carried forward from 2019/2020. In progress.	Bridge Manager	31/12/2021		To be carried forward. New target date December 2022. TRBJB follow DCC procedures and DCC are currently updating the policy. We will await this update before we roll out to staff. *
5	Hold monthly Management Meetings instead of quarterly	Local Code of Corporate Governance 2019/2020 (Principle D: Achieving	Carried forward from	Bridge Manager	31/12/2021	Dec-21	Management meetings have been held inconsistently in 2021 due to staff

	to improve control given number of capital and inspection surveys due from 2020.	Intended Outcomes).	2020/2021. In progress.				absences. Meetings are calendared monthly to April 2023.
6	Review structure and shift patterns of Operations team to improve staff welfare and service to users.	Local Code of Corporate Governance 2019/2020 (Principle E: Developing the Entity).	Carried forward from 2020/2021. In progress.	Bridge Manager	31/12/2021	01/07/2021	New shift pattern and restructure now fully operational.
7	Bridge manager development and performance review to be re-established.	Local Code of Corporate Governance 2019/2020 (Principle E: Developing the Entity).	Carried forward from 2020/2021. In progress.	Engineer	31/12/2021	31/01/2022	This action has been resolved through face to face EPDR. Future appraisals to be based on annual refresh.
8	Develop checklist to assist in collation and recording of all evidence required to demonstrate compliance with Construction Design Management (CDM) 2015 Regulations.	Internal Audit Report 2020/03 Management of Health & Safety.	Carried forward from 2020/2021. In progress.	Bridge Manager	31/12/2021	01/09/2021	Checklist created and now being adopted.
9	Ensure that a formal programme of reporting of data protection issues to the Joint Board.	Internal Audit Report 2020/05 Data Protection.	Carried forward from 2020/2021. In progress.	Clerk / Bridge Manager	31/12/2021		A Board report titled Annual Update on Privacy, Data protection and GDPR will be presented to the Board every March Board to report on whether there have been any breaches and that all policies relating to these matters have been reviewed. To be carried forward to March 2023. *
10	Transport and Works Manager and Administration Officer to attend training course on Recruitment and Interviewing to enable the Board to recruit more effectively at all levels.	Annual Governance Self-Assessment Checklist.	Carried forward from 2020/2021. In progress.	Bridge Manager	31/12/2021		To be carried forward to new target date December 2022. Training not yet available through DCC. *
11	Review the Board's response to the Covid 19 crisis.		Carried forward from 2020/2021. In progress.	Bridge Manager	31/12/2021		Covid -19 crisis is still ongoing. Dynamic changes to procedures are being rolled out when government advice changes, evidenced by risk assessments issued to staff.
12	Develop a TRB Team Charter to help convey core	Local Code of Corporate Governance 2020/2021	New for 2021/2022.	Bridge Manager	31/03/2022	01/07/2021	Team Charter introduced to coincide with organisation staffing changes and

	service values / standards to managers and employees.	(Principle A: Integrity & Ethics and B: Openness).					boost morale by providing clear expectations to improve focus and support to help staff manage the change successfully.
13	Revise Communications Policy.	Local Code of Corporate Governance 2020/2021 (Principle B: Openness).	New for 2021/2022.	Bridge Manager	31/03/2022		Meeting held with Head of DCC Communications January 2022. DCC progressing. New target December 2022. *
14	Establish a formal business case process for all major capital projects.	Internal Audit Report 2021/03 Capital Projects.	New for 2021/2022.	Bridge Manager	31/03/2022		This will form part of future Capital Plan Project reports to the Board as required. *

* Carried forward items have been included in Appendix 2 with new target completion dates.

TAY ROAD BRIDGE JOINT BOARD**IMPROVEMENT AGENDA FOR 2022/2023**

	Improvement	Source	Source Date	Responsible Officer	Target Completion Date	Details
1	Update Bridge Byelaws.	Local Code of Corporate Governance 2019/2020 (Principle A: Integrity & Ethics) & Internal Audit Report (2019/2) Compliance with Legislation.	Carried forward from 2019/2020. In progress.	Clerk / Bridge Manager	31/03/2023	Carried forward from 2021/2022. In progress.
2	Revise Whistle-Blowing Policy.	Whistle-Blowing Policy (Report 12-2016 at June 2016 Board meeting).	Carried forward from 2019/2020. In progress.	Bridge Manager	31/12/2022	Carried forward from 2021/2022. In progress.
3	Ensure that a formal programme of reporting of data protection issues to the Joint Board.	Internal Audit Report 2020/05 Data Protection.	Carried forward from 2020/2021.	Clerk / Bridge Manager	31/03/2023	Carried forward from 2021/2022. In progress.
4	Transport and Works Manager and Administration Officer to attend training course on Recruitment and Interviewing to enable the Board to recruit more effectively at all levels.	Annual Governance Self-Assessment Checklist.	Carried forward from 2020/2021.	Bridge Manager	31/12/2022	Carried forward from 2021/2022. In progress.
5	Review the Board's response to the Covid 19 crisis.		Carried forward from 2020/2021.	Bridge Manager	31/12/2022	Carried forward from 2021/2022. In progress.
6	Revise Communications Policy.	Local Code of Corporate Governance 2020/2021 (Principle B: Openness).	Carried forward from 2021/2022.	Bridge Manager	31/12/2022	Carried forward from 2021/2022. In progress.
7	Establish a formal business case process for all major capital projects.	Internal Audit Report 2021/03 Capital Projects.	Carried forward from 2021/2022.	Bridge Manager	31/03/2023	Carried forward from 2021/2022. In progress.
8	Review all Board Human Resource policies to provide comfort that the Board's policies are aligned with DCC and up-to-date with legislation.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	New for 2022/2023.	Bridge Manager	31/03/2023	Source: Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.

9	Improve communication of Risk Assessments and re-introduce regular Health and Safety meetings.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	New for 2022/2023.	Bridge Manager	31/03/2023	Source: Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.
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Local Code of Corporate Governance 2021/2022 - Self Assessment Checklist

As part of the assurance gathering process surrounding the preparation of the Annual Governance Statement (AGS), this self-assessment checklist has been designed to obtain assurances directly from the Bridge Manager regarding how effective the internal control, and wider corporate governance, environment is within the Board.

The scoring system to be used when completing this checklist is detailed in the table below:

EVALUATION	DEFINITION
4	Fully Compliant
3	Mostly Compliant (Minor areas for improvement)
2	Partially Compliant (More significant areas for improvement)
1	Not Compliant (Material areas for improvement)
N/A	Not applicable

Whilst the approach to completion of the checklist ultimately rests with the Bridge Manager it is important that the Joint Board's submission provides a comprehensive assessment of the current position and is supported by appropriate evidence. This exercise may result in the identification of areas for improvement. These should be detailed, where appropriate, in the checklist and taken forward within the continuous improvement framework.

The self-assessment should be certified by the Bridge Manager.

Organisation	Tay Road Bridge Joint Board	Date	...08/04/2022.....	
Name and Designation	Alan Hutchison Bridge Manager			
<i>As a result of completion of this exercise I confirm that I am satisfied with the overall governance arrangements within Tay Road Bridge Joint Board and that there is a satisfactory evidence base to support this opinion. In addition, I confirm that I will take appropriate steps during the 2022/2023 financial year to further enhance the Board's governance arrangements in the areas identified for improvement.</i>			Yes	X
			No	
<i>If no, please provide details</i>				

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE
Acting in the public interest requires a commitment to and effective arrangements for:

PRINCIPLE A		Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law					
		Local government organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.					
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance		Evaluation Level (1 - 4)	Areas Requiring Improvement
1	Behaving with integrity	1.1	Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation.	<p>Examples from CIPFA's Delivering Good Governance in LG Guidance Notes 2016 (in Grey):</p> <ul style="list-style-type: none"> • <i>Codes of conduct</i> • <i>Individual sign off with regard to compliance with code</i> • <i>Induction for new members and staff on standard of behaviour expected</i> • <i>Performance appraisals</i> <ul style="list-style-type: none"> • Members Code of Conduct Councillors Code of Conduct • Fraud Guidelines • Anti-Bribery Policy • Annual Governance Statement. • Local Code of Corporate Governance • Whistle blowing Policy • Employee Appraisals • Standing Orders Scheme of Delegation Tender Procedures Financial Regulations • Induction training for new members • Compliance with CIPFA's Financial Management Code. 	3	Revise Whistle-Blowing Policy.	
		1.2	Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are	<ul style="list-style-type: none"> • <i>Communicating shared values with members, staff, the community and partners</i> • Members Code of Conduct Councillors Code of Conduct 	3	Revise Whistle-Blowing Policy.	

		communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles).	<ul style="list-style-type: none"> • Fraud Guidelines • Anti-Bribery Policy • Annual Governance Statement • Local Code of Corporate Governance • Whistle blowing Policy • Strategic Plan 2019-2024 • Compliance with CIPFA's Financial Management Code. 		
	1.3	Leading by example and using these standard operating principles or values as a framework for decision making and other actions.	<ul style="list-style-type: none"> • <i>Decision making practices</i> • <i>Declarations of interests made at meetings</i> • <i>Conduct at meetings</i> • <i>Shared values guide decision making</i> • <i>Develop and maintain an effective standards committee</i> • Members Code of Conduct Councillors Code of Conduct • Fraud Guidelines • Anti-Bribery Policy • Annual Governance Statement. • Local Code of Corporate Governance • Employee Appraisals. • Standing Orders Scheme of Delegation Tender Procedures Financial Regulations • Strategic Plan 2019-2024 • Compliance with CIPFA's Financial Management Code. 	4	

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE A (continued)		Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law			
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.	Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
		1.4 Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively.	<ul style="list-style-type: none"> • <i>Anti-fraud and corruption policies are working effectively</i> • <i>Up-to-date register of interests (members and staff)</i> • <i>Up-to-date register of gifts and hospitality</i> • <i>Whistleblowing policies are in place and protect individuals raising concerns</i> • <i>Whistleblowing policy has been made available to members of the public, employees, partners and contractors</i> • <i>Complaints policy and examples of responding to complaints about behaviour</i> • <i>Changes/improvements as a result of complaints received and acted upon</i> • <i>Members' and officers' code of conduct refers to a requirement to declare interests</i> • <i>Minutes show declarations of interest were sought and appropriate declarations made</i> • Members Code of Conduct Councillors Code of Conduct • Fraud Guidelines • Anti-Bribery Policy • Annual Governance Statement. • Local Code of Corporate Governance • Whistle blowing Policy • Complaints Procedure • Bridge Bye Laws • Register of Interests for Members held by their Constituent Councils. • Register of Interests for Members specific to the Bridge Board. • Register of Interests for Senior Staff who have input into and responsibility for decision 	3	<p>Bridge Byelaws require to be updated. Given the time that has passed since Board approval in June 2020, the Board Officers have agreed to take the new byelaws to the June 2022 Board for an updated approval (there will be a change in Board members between the 2020 and 2022 cohort).</p> <p>Revise Whistle-Blowing Policy.</p>

				<ul style="list-style-type: none"> making and awarding contracts. Standing Orders Scheme of Delegation Tender Procedures Financial Regulations Declaration of Interest is a standing item on Board meeting agenda. Compliance with CIPFA's Financial Management Code. 		
2	Demonstrating strong commitment to ethical values	2.1	Seeking to establish, monitor and maintain the organisation's ethical standards and performance.	<ul style="list-style-type: none"> <i>Scrutiny of ethical decision making</i> <i>Championing ethical compliance at governing body level</i> Mainstreaming Equality Report 2021-2023 Scottish Living Wage Accreditation. Integrated Impact Assessments. Training Course on Skills to Mitigate Bias and Inclusive Recruitment included in training programme. 	4	
		2.2	Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation.	<ul style="list-style-type: none"> <i>Provision of ethical awareness training</i> Employee Appraisal process. Employee Code of Conduct. Standing Orders Scheme of Delegation Tender Procedures Financial Regulations Previous training undertaken by all staff in 2014 included e-learning course on Equality and Diversity. Equality and Human Rights Training delivered by DCC undertaken by all staff in 2019. Training Course on Skills to Mitigate Bias and Inclusive Recruitment included in training programme. Issue of Anti-Bribery Policy to all staff in March 2020. Compliance with CIPFA's Financial Management Code. Team Charter introduced to coincide with organisation staffing changes and boost morale by providing clear expectations to improve focus and support to help staff manage the change successfully. 	4	

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE A (continued)		Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
		2.3	Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values.	<ul style="list-style-type: none"> • <i>Appraisal processes take account of values and ethical behaviour</i> • <i>Staff appointments policy</i> • <i>Procurement policy</i> • Employee Appraisal process. • Recruitment and Selection Policy. • Scottish Living Wage Accreditation. • Employee Handbook / Code of Conduct. • Computer and Internet Guidelines / Social Media Guidelines. • Standing Orders Scheme of Delegation Tender Procedures Financial Regulations • Equal Opportunities Employer. • Personal Harassment Policy. • Anti-Bribery Policy • Compliance with CIPFA's Financial Management Code. • Team Charter introduced to coincide with organisation staffing changes and boost morale by providing clear expectations to improve focus and support to help staff manage the change successfully. 	4	
		2.4	Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation.	<ul style="list-style-type: none"> • <i>Agreed values in partnership working:</i> <ul style="list-style-type: none"> ○ <i>Statement of business ethics communicates commitment to ethical values to external suppliers</i> ○ <i>Ethical values feature in contracts with external service providers</i> • <i>Protocols for partnership working</i> • Standing Orders Scheme of Delegation Tender Procedures Financial Regulations • Scottish Living Wage Accreditation. 	4	

				<ul style="list-style-type: none"> Ethical values feature in OJEU Tenders issued by TRBJB. TRBJB use Dundee City Council Procurement Services as part of the Corporate Services Service Level Agreement to advise and assist with procurement and tenders. 		
3	Respecting the Rule of Law	3.1	Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations.	<ul style="list-style-type: none"> <i>Statutory provisions</i> <i>Statutory guidance is followed</i> <i>Constitution</i> The Board's structure, functions and powers are prescribed in the Tay Road Bridge TRB Confirmation Act 1991 Checking of staff driving licenses to make sure they are legal to drive work vans. 	4	
		3.2	Creating the conditions to ensure that the statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements.	<ul style="list-style-type: none"> <i>Job description/specifications</i> <ul style="list-style-type: none"> <i>Compliance with CIPFA's Statement on The Role of the Chief Financial Officer in Local Government (CIPFA, 2016)</i> <i>Terms of reference</i> <i>Committee support</i> The Board's structure, functions and powers are prescribed in the Tay Road Bridge TRB Confirmation Act 1991 Job descriptions. Compliance with CIPFA's statement on the Role of the Chief Financial Officer. Compliance with CIPFA's Financial Management Code. 	4	
		3.3	Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders.	<ul style="list-style-type: none"> <i>Record of legal advice provided by officers</i> Service Level Agreement (SLA) with Dundee City Council for Legal Services. 	4	

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE A (continued)		Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
		3.4	Dealing with breaches of legal and regulatory provisions effectively.	<ul style="list-style-type: none"> • <i>Monitoring officer provisions</i> • <i>Record of legal advice provided by officers</i> • <i>Statutory provisions</i> • Service Level Agreement (SLA) with Dundee City Council for Legal Services. • SAR Procedures, Data Breach Flow Chart, and Data Breach Procedures have been developed and are available on TRBJB website. • A CCTV Privacy Statement and Policy, and a Privacy Statement for the TRBJB website has also been introduced, along with a Cookie Policy. • Guidance on Information, Records Management and Preservation of Archival Records 	3	Training on Data Protection to be rolled-out to all staff.
		3.5	Ensuring corruption and misuse of power are dealt with effectively.	<ul style="list-style-type: none"> • <i>Effective anti-fraud and corruption policies and procedures</i> • <i>Local test of assurance (where appropriate)</i> • Members Code of Conduct Councillors Code of Conduct • Fraud Guidelines • Anti-Bribery Policy • Whistle blowing Policy • Complaints Procedure 	3	Revise Whistle-Blowing Policy.

Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	n/a	1	2	3	4	TOTAL
Summary of Number of Evaluations				5	8	13

Have there been any significant / critical events relating to Principle 1 during the financial year? If yes, please provide details.

Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.

- Scottish Living Wage Accreditation.

Links to relevant Tay Road Bridge Policies, Procedures and Guidelines:

Further Guidance:

[The Role of the Chief Financial Officer in Local Government](#) (CIPFA, 2016)
[Commissioner for Ethical Standards in Public Life in Scotland](#)
[The Standards Commission for Scotland](#)
[Councillors' Code of Conduct](#)
[Code of Ethics for Public Services Senior Managers](#) (Solace)
[Code of Practice on Managing the Risk of Fraud and Corruption](#) (CIPFA, 2014)
[Equality and Human Rights Commission's Public Sector Advice and Guidance](#)
 Equality Act 2010 – Fact Sheet: [Equality Act 2010 - Factsheet](#)
 Equality Act 2010 – Easy Read Version: [Equality Act 2010 - Easy Read Version](#)
 Equality Act 2010 – Explanatory Notes: [Equality Act 2010 - Explanatory Notes](#)
 Equality Legislation – Summary: [Equality Legislation - Summary](#)

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE B		Ensuring openness and comprehensive stakeholder engagement				
		Local government is run for the public good, organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
1	Openness	1.1	Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness.	<ul style="list-style-type: none"> • <i>Annual report</i> • <i>Freedom of Information Act publication scheme</i> • <i>Online council tax information</i> • <i>Authority's goals and values</i> • <i>Authority website</i> • Annual Accounts 2020-2021 Audited Accounts • Board Meeting Minutes and relevant documents Board Documents are published on the Board's website: www.tayroadbridge.co.uk • Freedom of Information Policy • Team Charter introduced to coincide with organisation staffing changes and boost morale by providing clear expectations to improve focus and support to help staff manage the change successfully. 	4	
		1.2	Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided.	<ul style="list-style-type: none"> • <i>Record of decision making and supporting materials</i> • Board Meeting Minutes and relevant documents Board Documents are published on the Board's website: www.tayroadbridge.co.uk • Freedom of Information Policy • Tender Procedures • Compliance with CIPFA's Financial Management Code. 	4	

		1.3	Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear.	<ul style="list-style-type: none"> • <i>Decision-making protocols</i> • <i>Report pro-formas</i> • <i>Record of professional advice in reaching decisions</i> • <i>Meeting reports show details of advice given</i> • <i>Discussion between members and officers on the information needs of members to support decision making</i> • <i>Agreement on the information that will be provided and timescales</i> • <i>Calendar of dates for submitting, publishing and distributing timely reports is adhered to</i> • Board Meeting Minutes and relevant documents Board Documents are published on the Board's website: www.tayroadbridge.co.uk • Pre-Agenda meetings held to discuss reports and issues that will be reported to Board meeting. • Tender Procedures • Calendar of reporting deadlines provided by Committee Services at the beginning of each calendar year. • Compliance with CIPFA's Financial Management Code. 	4	
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Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE B (Continued)		Ensuring openness and comprehensive stakeholder engagement					
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance		Evaluation Level (1 - 4)	Areas Requiring Improvement
		1.4	Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action.	<ul style="list-style-type: none"> • <i>Community strategy</i> • <i>Use of consultation feedback</i> • <i>Citizen survey</i> • Bridge closures/ cycle statistics reported in Annual Accounts. • Operational Restrictions and Closures 	4		

				<p>reported to the Board on a quarterly basis and published on the website Board Meeting Minutes</p> <ul style="list-style-type: none"> • Website www.tayroadbridge.co.uk • Social Media communications TRB twitter • TRBJB Bridge Manager is part of a Tolls Tunnels and Bridges best practice information sharing working group alongside all the major bridges across the UK. This group meets once a quarter. • TRBJB Bridge Manager is part of a suicide prevention working group to share best practice. • TRBJB Bridge manager attends or sends representatives to Road Authority and Utility Company meetings locally that is also a forum to share best practice and covers accidents/near misses within other organisations. Relevant matters are shared by TRBJB Bridge Manager with staff. • Compliance with CIPFA's Financial Management Code. 		
2	Engaging comprehensively with institutional stakeholders	2.1	Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably.	<ul style="list-style-type: none"> • <i>Communication strategy</i> • Service Level Agreement (SLA) with Dundee City Council for a Communications Strategy. • Strategic Plan 2019-2024 • Compliance with CIPFA's Financial Management Code. • Website www.tayroadbridge.co.uk 	4	
		2.2	Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively.	<ul style="list-style-type: none"> • <i>Database of stakeholders with whom the authority should engage and for what purpose and a record of an assessment of the effectiveness of any changes</i> • TRBJB Bridge Manager is part of a Tolls Tunnels and Bridges best practice information sharing working group alongside all the major bridges across the UK. This group meets once a quarter. 	3	Liaise more closely with Dundee City Council roads Team to improve communication between DCC and TRBJB given juxtaposition of bridge to city.

				<ul style="list-style-type: none"> • Bridge Manager attends quarterly SCOTS Bridges Group meetings. • Service Level Agreement (SLA) with the Roads Maintenance Partnership to provide TRBJB with additional resources to cover staff absences/ emergency support on bridge. This was agreed in the summer of 2020 in response to a business continuity review in terms of the impact of the Covid-19 pandemic. This SLA is being maintained on a three-year agreement for renewal in 2024 if agreed by both parties. 		<p>Consider SLA to share information.</p> <p>An SLA with DCC City Development to assist TRBJB in statutory noticing will be sought by the Bridge Manager in 2022.</p>
		2.3	<p>Ensuring that partnerships are based on:</p> <ul style="list-style-type: none"> ○ trust ○ a shared commitment to change ○ a culture that promotes and accepts challenge among partners <p>and that the added value of partnership working is explicit.</p>	<ul style="list-style-type: none"> • <i>Partnership framework</i> • <i>Partnership protocols</i> • Service Level Agreements (SLAs) with Dundee City Council for services provision, and annual review meeting to assess success needs for both parties. 	4	

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE B (continued)		Ensuring openness and comprehensive stakeholder engagement				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
3	Engaging stakeholders effectively, including individual citizens and service users	3.1	Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes.	<ul style="list-style-type: none"> • <i>Record of public consultations</i> • <i>Partnership framework</i> • Communications Policy. • Compliance with CIPFA's Financial Management Code. • Website www.tayroadbridge.co.uk 	4	
		3.2	Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement.	<ul style="list-style-type: none"> • <i>Communications strategy</i> • Communications Policy. • Website www.tayroadbridge.co.uk • Social Media communications TRB twitter 	3	Communications strategy needs updating, mainly from an Internal Comms point of view, where we have developed a Team Charter to communicate values and employee/ manager expectations, but external use of social media also to be addressed with Communications professionals.
		3.3	Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including	<ul style="list-style-type: none"> • <i>Communications strategy</i> • <i>Joint strategic needs assessment</i> • Communications Policy. • Website www.tayroadbridge.co.uk 	3	Communications strategy needs updating, mainly from an Internal Comms point of view, where we

			reference to future needs.	<ul style="list-style-type: none"> • Social Media communications TRB twitter • Feedback forms are provided to members of the public who break down on the bridge as a means to monitor performance and aid continuous improvement. • Record of enquiries from the public and responses are kept and a five-day turnaround in responding is achieved. • Strategic Plan 2019-2024 • A public questionnaire was issued on social media during 2020 with the aim of gathering information to help improve the website. • Compliance with CIPFA's Financial Management Code. 		have developed a Team Charter to communicate values and employee/manager expectations, but external use of social media also to be addressed with Communications professionals.
		3.4	Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account.	<ul style="list-style-type: none"> • <i>Communications strategy</i> • Communications Policy. • Feedback information to TRBJB Board at quarterly meeting of elected community councillors. 	3	Communications strategy needs updating, mainly from an Internal Comms point of view, where we have developed a Team Charter to communicate values and employee/manager expectations, but external use of social media also to be addressed with Communications professionals.
		3.5	Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity.	<ul style="list-style-type: none"> • <i>Processes for dealing with competing demands within the community, for example a consultation</i> • Feedback information to TRBJB Board at quarterly meeting of elected community councillors. • Engaging in an Active Travel working group 	4	

				<p>with elected officials and community groups.</p> <ul style="list-style-type: none"> Working with other stakeholder professionals in a Wellbeing Steering group. 		
		3.6	Taking account of the interests of future generations of tax payers and service users.	<ul style="list-style-type: none"> <i>Reports</i> <i>Joint strategic needs assessment</i> Engineer and Bridge Manager Reports to the Board detailing structural condition and inspection process as appropriate / Quarterly Closure statistics reported to the TRBJB. Compliance with CIPFA's Financial Management Code. 	4	

Ensuring openness and comprehensive stakeholder engagement	n/a	1	2	3	4	TOTAL
Summary of Number of Evaluations				4	9	13

<p>Have there been any significant / critical events relating to Principle 2 during the financial year? If yes, please provide details.</p>	
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<p>Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.</p>	
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Further Guidance:

[Model Publication Scheme Monitoring Report 2018](#) (Scottish Information Commissioner, 2018)

[Good Governance Principles for Partnership Working](#) (Audit Scotland, 2011)

[Community Planning Toolkit](#) (Community Places, 2014)

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

In addition to the overarching requirements for acting in the public interest in principles A and B, achieving good governance in local government also requires effective arrangements for:

PRINCIPLE C		Defining outcomes in terms of sustainable economic, social, and environmental benefits					
		The long-term nature and impact of many of local government's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the authority's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.					
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance		Evaluation Level (1 - 4)	Areas Requiring Improvement
1	Defining Outcomes	1.1	Having a clear vision which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the organisation's overall strategy, planning and other decisions.	<ul style="list-style-type: none"> • <i>Vision used as a basis for corporate and service planning</i> • The Board's structure, functions and powers are prescribed in the Tay Road Bridge TRB Confirmation Act 1991 • Management Arrangements of Scottish Government. • Strategic Plan 2019-2024 • Compliance with CIPFA's Financial Management Code. 		4	
		1.2	Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer.	<ul style="list-style-type: none"> • <i>Community engagement and involvement</i> • <i>Corporate and service plans</i> • <i>Community strategy</i> • Sharing long-term capital plan with Scottish Government through liaison with Transport Scotland Officials. • Communications strategy will include press releases for changes impacting service users. • Strategic Plan 2019-2024 • Integrated Impact Assessments. • Compliance with CIPFA's Financial Management Code. 		4	
		1.3	Delivering defined outcomes	<ul style="list-style-type: none"> • <i>Regular reports on progress</i> 		4	

			on a sustainable basis within the resources that will be available.	<ul style="list-style-type: none"> • Reports to the quarterly TRBJB meetings. 		
		1.4	Identifying and managing risks to the achievement of outcomes.	<ul style="list-style-type: none"> • <i>Performance trends are established and reported upon</i> • <i>Risk management protocols</i> • Business Continuity Plan. • Risk Management Strategic Plan and Strategic Risk Register 	4	

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE C (continued)		Defining outcomes in terms of sustainable economic, social, and environmental benefits				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
		1.5	Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available.	<ul style="list-style-type: none"> • <i>An agreed set of quality standard measures for each service element are included in service plans</i> • <i>Processes for dealing with competing demands within the community</i> • Through Board member engagement with their constituents. 	4	
2	Sustainable economic, social and environmental benefits	2.1	Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision.	<ul style="list-style-type: none"> • <i>Capital investment is structured to achieve appropriate life spans and adaptability for future use so that resources are spent on optimising social, economic and environmental wellbeing:</i> • <i>Capital programme</i> • <i>Capital investment strategy</i> • Sharing long-term capital plan with Scottish Government through liaison with Transport Scotland Officials. • Compliance with CIPFA's Financial Management Code. 	4	

		2.2	Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints.	<ul style="list-style-type: none"> • Discussion between members and officers on the information needs of members to support decision making • Record of decision making and supporting materials • Three yearly Revenue and Capital Budgets are updated and reported to Board annually. • Long-term Capital Plan is produced and discussed with Transport Scotland. • Business Continuity Plan. • Risk Management Strategic Plan and Strategic Risk Register • Strategic Plan 2019-2024 • Compliance with CIPFA's Financial Management Code. 	4	
		2.3	Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs.	<ul style="list-style-type: none"> • Record of decision making and supporting materials • Protocols for consultation • Liaison meetings with Scottish Government through Transport Scotland to agree spend profiles. • Compliance with CIPFA's Financial Management Code. 	4	
		2.4	Ensuring fair access to services.	<ul style="list-style-type: none"> • Protocols ensure fair access and statutory guidance is followed • Lift and ramp allow access to bridge's central walkway. 	4	

Defining outcomes in terms of sustainable economic, social, and environmental benefits	n/a	1	2	3	4	TOTAL
Summary of Number of Evaluations					9	9

Have there been any significant / critical events relating to Principle 3 during the financial year? If yes, please provide details.	
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Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.	
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Further Guidance:

[Building Partnerships: Insights from the Devolution Summit](#) (CIPFA/Grant Thornton, 2015)

Continuing Professional Development website: [CPD - Key Elements of a Project Risk Register Template](#)

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE D		Determining the interventions necessary to optimise the achievement of the intended outcomes					
		Local government achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised.					
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance		Evaluation Level (1 - 4)	Areas Requiring Improvement
1	Determining interventions	1.1	Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and including the risks associated with those options. Therefore ensuring best value is achieved however services are provided.	<ul style="list-style-type: none"> • Discussion between members and officers on the information needs of members to support decision making • Decision making protocols • Option appraisals • Agreement of information that will be provided and timescales • Pre-Agenda meetings held to discuss reports and issues that will be reported to Board meeting. • Tender Procedures outline the requirements of when to report to Board. • Calendar of reporting deadlines provided by Committee Services at the beginning of each calendar year. • Service Level Agreement (SLA) with Dundee City Council Procurement Team for procuring services and protect the board against changes to procurement legislation. • Compliance with CIPFA's Financial Management Code. 	4		
		1.2	Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise	<ul style="list-style-type: none"> • Financial strategy • Service users were asked via public questionnaire improvements that could be made to improve user experience. • Working with Fife Council and SUstrans to 	4	TRBJB will support all stakeholders and lead authorities in the delivery of a	

			competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts.	<p>deliver Park and Choose facility at Fife side of the bridge with the aim of supporting the reduction of carbon emissions, to improve sustainability and comply with Road Scotland Act 2019.</p> <ul style="list-style-type: none"> • TRB management are engaging in an Active Travel working group with elected officials and community groups. • Website www.tayroadbridge.co.uk 		Park and Choose Scheme in Fife.
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Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE D (continued)		Determining the interventions necessary to optimise the achievement of the intended outcomes				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
2	Planning interventions	2.1	Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets.	<ul style="list-style-type: none"> • <i>Calendar of dates for developing and submitting plans and reports that are adhered to</i> • Calendar of reporting deadlines provided by Committee Services at the beginning of each calendar year. 	4	
		2.2	Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered.	<ul style="list-style-type: none"> • <i>Communication strategy</i> • Communications Strategy. 	3	Communications strategy needs updating, mainly from an Internal Comms point of view, where we have developed a Team Charter to communicate values and employee/ manager expectations, but external use of social media also to be addressed with

					Communications professionals.
2.3	Considering and monitoring risks facing each partner when working collaboratively including shared risks.	<ul style="list-style-type: none"> • <i>Partnership framework</i> • <i>Risk management protocol</i> • Regular risk management / contract meetings are held during works contracts on the bridge. • Compliance with CIPFA's Financial Management Code. 	4		
2.4	Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances.	<ul style="list-style-type: none"> • <i>Planning protocols</i> • Regular risk management / contract meetings are held during works contracts on the bridge. • Compliance with CIPFA's Financial Management Code. 	4		
2.5	Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured.	<ul style="list-style-type: none"> • <i>KPIs have been established and approved for each service element and included in the service plan and are reported upon regularly</i> • Record of enquiries from the public and responses are kept and a five-day turnaround in responding is achieved. • Strategic Plan 2019-2024 defines how KPI's are collected. • Compliance with CIPFA's Financial Management Code. 	4		
2.6	Ensuring capacity exists to generate the information required to review service quality regularly.	<ul style="list-style-type: none"> • <i>Reports include detailed performance results and highlight areas where corrective action is necessary</i> • Annual Governance Statement. • Local Code of Corporate Governance • Management Meetings with Bridge Management Staff are formally recorded. • Strategic Plan 2019-2024 • Compliance with CIPFA's Financial Management Code. 	4		

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE D (continued)		Determining the interventions necessary to optimise the achievement of the intended outcomes				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
		2.7	Preparing budgets in accordance with organisational objectives, strategies and the medium-term financial plan.	<ul style="list-style-type: none"> • <i>Evidence that budgets, plans and objectives are aligned</i> • Three yearly Revenue and Capital Budgets are updated and reported to Board annually. • Long-term Capital Plan is produced and discussed with Scottish Government through Transport Scotland. • Strategic Plan 2019-2024 • Compliance with CIPFA's Financial Management Code. 	4	
		2.8	Informing medium and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy.	<ul style="list-style-type: none"> • <i>Budget guidance and protocols</i> • <i>Medium-term financial plan</i> • <i>Corporate plans</i> • Three yearly Revenue and Capital Budgets are updated and reported to Board annually. • Long-term Capital Plan is produced and discussed with Transport Scotland. • Strategic Plan 2019-2024 • Compliance with CIPFA's Financial Management Code. 	4	
3	Optimising achievement of intended outcomes	3.1	Ensuring the medium-term financial strategy integrates and balances service priorities, affordability and other resource constraints.	<ul style="list-style-type: none"> • <i>Feedback surveys and exit/decommissioning strategies</i> • <i>Changes as a result</i> • Three yearly Revenue and Capital Budgets are updated and reported to Board annually. • Compliance with CIPFA's Financial Management Code. 	4	

		3.2	Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term.	<ul style="list-style-type: none"> • <i>Budgeting guidance and protocols</i> • Three yearly Revenue and Capital Budgets are updated and reported to Board annually. • Long-term Capital Plan is produced and discussed with Transport Scotland. • Compliance with CIPFA's Financial Management Code. 	4	
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Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE D (continued)		Determining the interventions necessary to optimise the achievement of the intended outcomes				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
		3.3	Ensuring the medium-term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage.	<ul style="list-style-type: none"> • <i>Financial strategy</i> • Three yearly Revenue and Capital Budgets are updated and reported to Board annually. • Twenty Year Capital Plan is produced and discussed with Transport Scotland. • Senior management receive regular financial reports to enable financial management. • Regular meetings are held to support the Revenue and Capital Monitoring and reporting process. • Regular Revenue and Capital Monitoring Reports are reported to the Board and published on the website Board Meeting Minutes • Bridge manager discusses finances at quarterly management meetings with his key staff. • Compliance with CIPFA's Financial Management Code. • Regular management meetings held to improve control given number of capital and inspection surveys due from 2020. 	4	

		3.4	Ensuring the achievement of 'social value' through service planning and commissioning.	<ul style="list-style-type: none"> • <i>Service plans demonstrate consideration of 'social value'</i> • <i>Achievement of 'social value' is monitored and reported upon</i> • Engineer and Bridge Manager Reports to the Board every quarter detailing structural condition and inspection process as appropriate / Quarterly Closure statistics reported to the TRBJB. • Strategic Plan 2019-2024 	4	
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Determining the interventions necessary to optimise the achievement of the intended outcomes	n/a	1	2	3	4	TOTAL
Summary of Number of Evaluations				1	13	14

Have there been any significant / critical events relating to Principle 4 during the financial year? If yes, please provide details.	
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Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.	
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Links to relevant Tay Road Bridge Policies, Procedures and Guidelines:

Further Guidance:

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE E		Developing the entity's capacity, including the capability of its leadership and the individuals within it				
		Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mind-set, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an authority operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff members. Leadership in local government entities is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
1	Developing the entity's capacity	1.1	Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness.	<ul style="list-style-type: none"> Regular reviews of activities, outputs and planned outcomes Quarterly review meetings between Bridge Manager and Engineer to the Board to monitor and manage resources to ensure compliance with TRBJB Asset Management Plan and national and published structural inspection requirements. Compliance with CIPFA's Financial Management Code. Organisation restructure implemented in July 2021 to improve operations, after review of staff structure and shift patterns, and to improve staff welfare and bridge user expectations. 	4	
		1.2	Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently.	<ul style="list-style-type: none"> Utilisation of research and benchmarking exercises The Board's Financial Regulations require that all contracts entered into shall, where practicable, comply with the organisation's Tendering Procedures. These state 'the underlying spirit of the procedures is to provide openness, accountability and Best Value in the Board's procurement of goods, 	4	

				<ul style="list-style-type: none"> services and works. Compliance with CIPFA's Financial Management Code. 		
		1.3	Recognising the benefits of partnerships and collaborative working where added value can be achieved.	<ul style="list-style-type: none"> <i>Effective operation of partnerships which deliver agreed outcomes</i> Service Level Agreements with Dundee City Council for services provision, and annual review meeting to assess success needs for both parties. 	3	Annual Service Reviews have been inconsistent due to Covid-19 IT issues. This will be resolved in 2022 as all SLA's are in the process of being updated.
		1.4	Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources.	<ul style="list-style-type: none"> <i>Workforce plan</i> <i>Organisational development plan</i> A structural bridge inspection plan is in-place and monitored by the Deputy Bridge Manager. Strategic Plan 2019-2024 A routine maintenance plan for the bridge and bridge property was delivered in 2021 and is being implemented and monitored by the Deputy Bridge Manager. 	4	

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE E (Continued)		Developing the entity's capacity, including the capability of its leadership and the individuals within it				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
2	Developing the capability of the entity's leadership and other individuals	2.1	Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained.	<ul style="list-style-type: none"> <i>Job descriptions</i> <i>Chief executive and leader pairings have considered how best to establish and maintain effective communication</i> Standing Orders Scheme of Delegation Compliance with CIPFA's Financial Management Code.	4	

		2.2	Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body.	<ul style="list-style-type: none"> • <i>Scheme of delegation reviewed at least annually in the light of legal and organisational changes</i> • <i>Standing orders and financial regulations which are reviewed on a regular basis</i> • Standing Orders Scheme of Delegation Tender Procedures Financial Regulations 	4	
		2.3	Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure, whereby the chief executive leads the authority in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority.	<ul style="list-style-type: none"> • <i>Clear statement of respective roles and responsibilities and how they will be put into practice</i> • TRBJB does not have these distinct roles within its structure due to the size and function of the organisation. 	N/A	

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE E (Continued)		Developing the entity's capacity, including the capability of its leadership and the individuals within it					
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance		Evaluation Level (1 - 4)	Areas Requiring Improvement
		2.4	Developing the capabilities of members and senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by:	<ul style="list-style-type: none"> • <i>Access to courses/information briefings on new legislation</i> • Continuous Professional Development for Bridge Manager and his staff. • Induction training for new members. • Equalities and Human Rights Training delivered to all staff 2019. • Maintaining Service Level Agreement (SLA) with DCC Legal. • Compliance with CIPFA's Financial Management Code. 	4		

		2.4 a)	ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged.	<ul style="list-style-type: none"> • <i>Induction programme</i> • <i>Personal development plans for members and officers</i> • Staff Training Plan. • Employee Appraisal process. • Training Matrix that links to job competence and H&S requirements for all roles is monitored by Bridge Management and monies set aside in revenue budget every year to ensure this is an ongoing process. Review of staff training undertaken at management meetings. • Induction training for new members. • Equalities and Human Rights Training delivered to all staff 2019. • Compliance with CIPFA's Financial Management Code. 	3	The existing H&S matrix is being streamlined for ease of reference.
		2.4 b)	ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis.	<ul style="list-style-type: none"> • <i>For example, for members this may include the ability to:</i> <ul style="list-style-type: none"> ○ <i>scrutinise and challenge</i> ○ <i>recognise when outside expert advice is required</i> ○ <i>promote trust</i> ○ <i>work in partnership</i> ○ <i>lead the organisation</i> ○ <i>act as a community leader</i> • <i>Efficient systems and technology used for effective support</i> • Staff Training Plan. • Employee Appraisal process. • Induction training for new members. • Equalities and Human Rights Training delivered to all staff 2019. • Compliance with CIPFA's Financial Management Code. • Team Charter introduced to coincide with organisation staffing changes and boost morale by providing clear expectations to improve focus and support to help staff manage the change successfully. 	4	

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE E (Continued)		Developing the entity's capacity, including the capability of its leadership and the individuals within it				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
		2.4	ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from both internal and external governance weaknesses.	<ul style="list-style-type: none"> • <i>Arrangements for succession planning</i> • Annual Governance Statement's Continuous Improvement Agenda. • Local Code of Corporate Governance • Recommendations from Internal and External Audit reviews are acted upon. • Compliance with CIPFA's Financial Management Code. 	4	
		2.5	Ensuring that there are structures in place to encourage public participation.	<ul style="list-style-type: none"> • <i>Residents' panels</i> • <i>Stakeholder forum terms of reference</i> • <i>Strategic partnership frameworks</i> • Members of the public can contact the bridge with any queries through www.tayroadbridge.co.uk or through elected members, whether represented on the board or otherwise. • A public questionnaire was issued on social media during 2020 with the aim of gathering information to help improve the website. 	4	
		2.6	Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections.	<ul style="list-style-type: none"> • <i>Reviewing individual member performance on a regular basis taking account of their attendance and considering any training or development needs</i> • <i>Peer reviews</i> • Annual EPDR for Bridge Manager. 	4	
		2.7	Holding staff to account through regular performance reviews which take account of training or development needs.	<ul style="list-style-type: none"> • <i>Training and development plan</i> • <i>Staff development plans linked to appraisals</i> • <i>Implementing appropriate human resource policies and ensuring that they are working effectively</i> • Employee Appraisal process. • Staff Training Plan. 	4	

		2.8	Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing.	<ul style="list-style-type: none"> • <i>Human resource policies</i> • Service Level Agreement (SLA) with People Asset Management (PAM) Occupational Health Provider. • Mindfulness and Stress Management Courses were introduced in 2018/2019 and will form part of the regular staff training programme. 	3	Further courses are planned for 2022 to cover Recognising Stress and Staff Resilience.
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Developing the entity's capacity, including the capability of its leadership and the individuals within it	n/a	1	2	3	4	TOTAL
Summary of Number of Evaluations	1			3	11	15

Have there been any significant / critical events relating to Principle 5 during the financial year? If yes, please provide details.	
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Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.	
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Links to relevant Tay Road Bridge Policies, Procedures and Guidelines:

Further Guidance:

- [The Standards Commission for Scotland](#)
- [Councillors' Code of Conduct](#)
- [Code of Ethics for Public Services Senior Managers](#) (Solace)

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE F		Managing risks and performance through robust internal control and strong public financial management				
		<p>Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision-making activities.</p> <p>A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability.</p> <p>It is also essential that a culture and structure for scrutiny is in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.</p>				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
1	Managing Risk	1.1	Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making.	<ul style="list-style-type: none"> <i>Risk management protocol</i> Risk Management Strategic Plan and Strategic Risk Register Compliance with CIPFA's Financial Management Code. 	4	
		1.2	Implementing robust and integrated risk management arrangements and ensuring that they are working effectively.	<ul style="list-style-type: none"> <i>Risk management strategy/ policy formally approved, adopted, reviewed and updated on a regular basis</i> Risk Management Strategic Plan and Strategic Risk Register Compliance with CIPFA's Financial Management Code. 	4	
		1.3	Ensuring that responsibilities for managing individual risks are clearly allocated.	<ul style="list-style-type: none"> <i>Risk management protocol</i> Risk Management Strategic Plan and Strategic Risk Register 	4	
2	Managing Performance	2.1	Monitoring service delivery effectively including planning, specification, execution and independent post-implementation review.	<ul style="list-style-type: none"> <i>Performance map showing all key activities have performance measures</i> <i>Benchmarking information</i> <i>Cost performance (using inputs and outputs)</i> <i>Calendar of dates for submitting, publishing</i> 	4	

				<p><i>and distributing timely reports that are adhered to</i></p> <ul style="list-style-type: none"> • Contract spreadsheet has a column for the responsible officer to make comment on performance. On larger contracts meetings are held annually with service providers to discuss needs for both parties. • Strategic Plan 2019-2024 • Compliance with CIPFA's Financial Management Code. 		
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Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE F (Continued)		Managing risks and performance through robust internal control and strong public financial management				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
		2.2	Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook.	<ul style="list-style-type: none"> • <i>Discussion between members and officers on the information needs of members to support decision making</i> • <i>Publication of agendas and minutes of meetings</i> • <i>Agreement on the information that will be needed and timescales</i> • Board Meeting Minutes and relevant documents Board Documents are published on the Board's website: www.tayroadbridge.co.uk • Calendar of reporting deadlines provided by Committee Services at the beginning of each calendar year. • Appointing professional Consultants to advise on projects/ maintenance requirements to gain independent advice. • Compliance with CIPFA's Financial Management Code. 	4	

		2.3	<p>Ensuring an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible.</p> <p>(OR, for a committee system) Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making.</p>	<ul style="list-style-type: none"> • <i>The role and responsibility for scrutiny has been established and is clear</i> • <i>Agenda and minutes of scrutiny meetings</i> • <i>Evidence of improvements as a result of scrutiny</i> • <i>Terms of reference</i> • <i>Training for members</i> • <i>Membership</i> • External Audit reports are reported to the Board and recommendations are acted upon. • Internal Auditors comply with Public Sector Internal Audit Standards. • Internal Audit reviews are reported to the Board and recommendations are acted upon. • Internal Audit Follow Up reports on progress against recommendations are reported to the Board. • Compliance with CIPFA's Financial Management Code. 	4	
		2.4	<p>Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement.</p>	<ul style="list-style-type: none"> • <i>Calendar of dates for submitting, publishing and distributing timely reports that are adhered to</i> • Calendar of reporting deadlines provided by Committee Services at the beginning of each calendar year. • Regular reports Board Meeting Minutes submitted to the Board include Revenue and Capital Monitoring, Engineer's report, Operational Restrictions and Closures. • Strategic Plan 2019-2024 • Compliance with CIPFA's Financial Management Code. 	4	

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE F (Continued)		Managing risks and performance through robust internal control and strong public financial management				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
		2.5	Ensuring there is consistency between specification stages (such as budgets) and post-implementation reporting (e.g. financial statements).	<ul style="list-style-type: none"> • <i>Financial standards, guidance</i> • <i>Financial regulations and standing orders</i> • Standing Orders Scheme of Delegation Tender Procedures Financial Regulations • Revenue and Capital Budgets, Revenue and Capital Monitoring, and Annual Accounts have consistency in how they are presented. • Major Capital projects are reported against budget within Engineer's reports. • Compliance with CIPFA's Financial Management Code. 	4	
3	Robust Internal Control	3.1	Aligning the risk management strategy and policies on internal control with achieving objectives.	<ul style="list-style-type: none"> • <i>Risk management strategy</i> • <i>Audit plan</i> • <i>Audit reports</i> • Risk Management Strategic Plan and Strategic Risk Register • External Auditor's Annual Audit Plan reported to Board and any recommendations are acted upon. • Internal Audit produce an Audit Needs Assessment and Strategic Plan at the start of their three yearly contract and update their Audit Plan annually. • Internal Audit reviews are reported to the Board and recommendations are acted upon. • Internal Audit Follow Up reports on progress against recommendations are reported to the Board. • Compliance with CIPFA's Financial Management Code. 	4	

		3.2	Evaluating and monitoring risk management and internal control on a regular basis.	<ul style="list-style-type: none"> • <i>Risk management strategy/ policy has been formally approved and adopted and is reviewed and updated on a regular basis</i> • Risk Management Strategic Plan and Strategic Risk Register • Bridge Manager meets annually with Risk Manager for Dundee City Council to review Risk Management Register. • Compliance with CIPFA's Financial Management Code. 	4	
		3.3	Ensuring effective counter fraud and anti-corruption arrangements are in place.	<ul style="list-style-type: none"> • <i>Compliance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014)</i> • Fraud Guidelines • Anti-Bribery Policy • Compliance with CIPFA's Financial Management Code. 	4	
		3.4	Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.	<ul style="list-style-type: none"> • <i>Annual governance statement</i> • <i>Effective internal audit service is resourced and maintained</i> • Annual Governance Statement. • Local Code of Corporate Governance • Internal Audit provision is outsourced, via a tender process, to a private sector audit firm. • Compliance with CIPFA's Financial Management Code. 	4	

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE F (Continued)		Managing risks and performance through robust internal control and strong public financial management				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
		3.5	<p>Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body:</p> <ul style="list-style-type: none"> ○ provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment. ○ that its recommendations are listened to and acted upon. 	<ul style="list-style-type: none"> • <i>Audit committee complies with best practice – see Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2013) (Cost £175)</i> • <i>Terms of reference</i> • <i>Membership</i> • <i>Training</i> • TRBJB does not have a separate audit committee or equivalent group due to size and function of the organisation. The Board fulfils this role. 	N/A	
4	Managing Data	4.1	<p>Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data.</p>	<ul style="list-style-type: none"> • <i>Data management framework and procedures</i> • <i>Designated data protection officer</i> • <i>Data protection policies and procedures</i> • Data Protection Policy • Freedom of Information Policy • Data Protection and CCTV Procedures • Service Level Agreement (SLA) with Dundee City Council IT Services to include all up to date safeguards with respect to data security. Individual work drives secured requiring login and all personal data is locked for senior management access only. • Guidance on Information, Records Management and Preservation of Archival Records • SAR Procedures, Data Breach Flow Chart, and Data Breach Procedures have been developed and are available on TRBJB 	3	Training on Data Protection to be rolled-out to all staff.

				<ul style="list-style-type: none"> website. A CCTV Privacy Statement and Policy, and a Privacy Statement for the TRBJB website has also been introduced, along with a Cookie Policy. 		
		4.2	Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies.	<ul style="list-style-type: none"> <i>Data sharing agreement</i> <i>Data sharing register</i> <i>Data processing agreements</i> Data Protection Policy Freedom of Information Policy Data Protection and CCTV Procedures Guidance on Information, Records Management and Preservation of Archival Records 	3	Training on Data Protection to be rolled-out to all staff.

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE F (Continued)		Managing risks and performance through robust internal control and strong public financial management				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
		4.3	Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring.	<ul style="list-style-type: none"> <i>Data quality procedures and reports</i> <i>Data validation procedures</i> Annual Accounts process subject to External Audit. A programme of Internal Audit reviews covering a wide range of systems and processes. Compliance with CIPFA's Financial Management Code. 	4	
5	Strong Public Financial Management	5.1	Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance.	<ul style="list-style-type: none"> <i>Financial management supports the delivery of services and transformational change as well as securing good stewardship</i> Senior management receive regular financial reports to enable financial management. 	4	

			<ul style="list-style-type: none"> Regular meetings are held to support the Revenue and Capital Monitoring and reporting process. Tender Procedure Waiver form implemented. This allows DCC procurement to approve / challenge decisions to waive tender procedures to provide a third-party check and balance on TRBJB. Compliance with CIPFA's Financial Management Code. 		
	5.2	Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls.	<ul style="list-style-type: none"> <i>Budget monitoring reports</i> Regular Revenue and Capital Monitoring Reports are reported to the Board and published on the website Board Meeting Minutes Compliance with CIPFA's Financial Management Code. 	4	

Managing risks and performance through robust internal control and strong public financial management	n/a	1	2	3	4	TOTAL
Summary of Number of Evaluations	1			2	15	18

Have there been any significant / critical events relating to Principle 6 during the financial year? If yes, please provide details.	
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Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.	
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Links to relevant Tay Road Bridge Policies, Procedures and Guidelines:

Further Guidance:

National Fraud Initiative: [National Fraud Initiative](#)
[From Bolt-on to Built-in: Managing Risk as an Integral Part of Managing an Organization](#) (IFAC, 2015)
[Code of Practice on Managing the Risk of Fraud and Corruption](#) (CIPFA, 2014)
[Whole System Approach to Public Financial Management](#) (CIPFA, 2012)
[The Role of the Head of Internal Audit in Public Service Organisations](#) (CIPFA, 2019)
[Following the Public Pound](#) (Audit Scotland, 2004)
[Safeguarding Public Money: Are you getting it right?](#) (Audit Scotland, 2019)
Information Commissioner's Office (ICO): <https://ico.org.uk/>
ICO Guide to Data Protection: <https://ico.org.uk/for-organisations/guide-to-data-protection/>
Scottish Information Commissioner: <http://www.itspublicknowledge.info/home/ScottishInformationCommissioner.aspx>
Records Retention Schedules from Scottish Council on Archives: <https://www.scottisharchives.org.uk/resources/scarrs/>
Freedom of Information Act: <http://www.dundee.gov.uk/foisa>
Data Protection Act: <https://www.dundee.gov.uk/supportservs/dataprotection/>
General Data Protection Regulation: <https://onedundee.dundee.gov.uk/news/gdpr-employee-handbook>

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE G		Implementing good practices in transparency, reporting, and audit to deliver effective accountability				
		Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
1	Implementing Good Practice in Transparency	1.1	Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate.	<ul style="list-style-type: none"> Website Board Meeting Minutes and relevant documents Board Documents are published on the Board's website: www.tayroadbridge.co.uk Annual Accounts 2020-2021 Audited Accounts includes the Bridge Manager's report which provides an outline of the Board's activities. Compliance with CIPFA's Financial Management Code. 	4	
		1.2	Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand.	<ul style="list-style-type: none"> Annual Report Annual Accounts 2020-2021 Audited Accounts Compliance with CIPFA's Financial Management Code. 	4	
2	Implementing Good Practices in Reporting	2.1	Reporting at least annually on performance, value for money and the stewardship of its resources.	<ul style="list-style-type: none"> Formal annual report which includes key points raised by external scrutineers and service users' feedback on service delivery Annual financial statements Annual Accounts 2020-2021 Audited Accounts Annual Report by Internal Audit. Regular reports Board Meeting Minutes 	4	

			submitted to the Board include Revenue and Capital Monitoring, Engineer's report, Operational Restrictions and Closures.			
		2.2	Ensuring members and senior management own the results.	<ul style="list-style-type: none"> • <i>Appropriate approvals</i> • Reports to the Board are submitted for approval from Board Members Board Meeting Minutes • Compliance with CIPFA's Financial Management Code. 	4	

Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE G (Continued)		Implementing good practices in transparency, reporting, and audit to deliver effective accountability					
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance		Evaluation Level (1 - 4)	Areas Requiring Improvement
		2.3	Ensuring robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance (annual governance statement).	<ul style="list-style-type: none"> • <i>Annual governance statement</i> • Annual Governance Statement reported to Board and published on website Board Meeting Minutes • Local Code of Corporate Governance • Compliance with CIPFA's Financial Management Code. 	4		
		2.4	Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate.	<ul style="list-style-type: none"> • <i>Annual governance statement</i> • N/A. 	N/A		

		2.5	Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations.	<ul style="list-style-type: none"> • <i>Format follows best practice</i> • Annual Accounts are published in accordance with statutory regulations. • Compliance with CIPFA's Financial Management Code. 	4	
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Tay Road Bridge Joint Board: SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE

PRINCIPLE G (Continued)		Implementing good practices in transparency, reporting, and audit to deliver effective accountability				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
3	Assurance and Effective Accountability	3.1	Ensuring that recommendations for corrective action made by external audit are acted upon.	<ul style="list-style-type: none"> • <i>Recommendations have informed positive improvement</i> • External Audit reports are reported to the Board and recommendations are acted upon. • Compliance with CIPFA's Financial Management Code. 	4	
		3.2	Ensuring an effective internal audit service with direct access to members is in place which provides assurance with regard to governance arrangements and recommendations are acted upon.	<ul style="list-style-type: none"> • <i>Compliance with CIPFA's Statement on the Role of the Head of Internal Audit (2019)</i> • <i>Compliance with Public Sector Internal Audit Standards</i> • Internal Auditors comply with Public Sector Internal Audit Standards. • Internal Audit reviews are reported to the Board and recommendations are acted upon. • Internal Audit Follow Up reports on progress against recommendations are reported to the Board. • Compliance with CIPFA's Financial Management Code. 	4	

		3.3	Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations.	<ul style="list-style-type: none"> • <i>Recommendations have informed positive improvement</i> • External Auditors are appointed. • Compliance with CIPFA's Financial Management Code. 	4	
		3.4	Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement.	<ul style="list-style-type: none"> • <i>Annual governance statement</i> • N/A. 	N/A	
		3.5	Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met.	<ul style="list-style-type: none"> • <i>Community strategy</i> • N/A. 	N/A	

Implementing good practices in transparency, reporting, and audit to deliver effective accountability	n/a	1	2	3	4	TOTAL
Summary of Number of Evaluations	3				9	12

Have there been any significant / critical events relating to Principle 7 during the financial year? If yes, please provide details.

Are there any examples of best practice (or exceeding best practice) in the Board? If yes, please provide details.

Links to relevant Tay Road Bridge Policies, Procedures and Guidelines:

Further Guidance:

[The Role of the Head of Internal Audit in Public Service Organisations](#) (CIPFA, 2019)
[Following the Public Pound](#) (Audit Scotland, 2004)

[Building Partnerships: Insights from the Devolution Summit](#) (CIPFA/Grant Thornton, 2015)
[Whole System Approach to Public Financial Management](#) (CIPFA, 2012)
[Good Governance Principles for Partnership Working](#) (Audit Scotland, 2011)
[Arm's-length External Organisations \(ALEOs\): Are you getting it right?](#) (Audit Scotland, 2011)
[Safeguarding Public Money: Are you getting it right?](#) (Audit Scotland, 2019)

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 13 JUNE 2022

REPORT ON: ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31 MARCH 2022

REPORT BY: TREASURER

REPORT NO: TRB 10-2022

1 PURPOSE OF REPORT

To present to the Joint Board the Annual Governance Statement for approval and inclusion in the unaudited Annual Accounts for the year ended 31 March 2022 which is also being submitted to the Joint Board.

2 RECOMMENDATIONS

It is recommended that the Joint Board:

- i notes the contents of this covering report;
- ii approves the Annual Governance Statement which is included as an Appendix to this report; and
- iii instructs the Treasurer to include the Annual Governance Statement in the Annual Accounts for the year to 31 March 2022.

3 FINANCIAL IMPLICATIONS

None.

4 BACKGROUND

- 4.1 The relevant statutory provisions regarding the preparation of the Joint Board's Accounts are contained in the Local Authority Accounts (Scotland) Amendment Regulations 2014. Section 5 of these regulations require that "...the local authority must conduct a review at least once in each financial year of the effectiveness of its system of internal control. The findings of the review... must be considered at a meeting of the local authority... (and) following consideration of the findings of the review... that authority must approve an annual governance statement." There is no requirement to have separate meetings for the consideration of the findings and then the approval of the annual governance statement. Both may be undertaken at the same meeting.
- 4.2 As in previous years the Annual Accounts (including the Annual Governance Statement) have been prepared in accordance with the Code of Practice on Local Authority Accounting (the Code) which stipulates that the following information should be included in the Annual Governance Statement:
 - i. An acknowledgement of responsibility for ensuring there is a sound system of governance;
 - ii. An indication of the level of assurance that the systems and processes that comprise the Joint Board's governance arrangements can provide;
 - iii. A brief description of the key elements of the governance framework;
 - iv. A brief description of the process that has been applied in maintaining and reviewing the effectiveness of the governance arrangements, including some

- comment on the role of the Joint Board, internal audit and other explicit reviews/assurance mechanisms;
- v. An outline of the actions taken, or proposed, to deal with significant governance issues, including an agreed action plan; and
 - vi. A specific statement on whether the Joint Board's financial management arrangements conform with the governance requirements of the CIPFA (Chartered Institute of Public Finance & Accountancy) *Statement on the Role of the Chief Financial Officer in Local Government (2016)* as set out in the CIPFA's *Delivering Good Governance in Local Government: Framework (2016)*; and where they do not, an explanation of how they deliver the same impact.
 - vii. A specific statement on whether the Joint Board's financial management arrangements conform with the principles and standards of the CIPFA *Financial Management Code (2019)*, and where they do not, an explanation of how they deliver the same impact.

4.3 The Annual Governance Statement for the year ended 31 March 2022 is included on Appendix A.

5 **POLICY IMPLICATIONS**

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 **CONSULTATIONS**

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

7 **BACKGROUND PAPERS**

None.

ROBERT EMMOTT
TREASURER

31 MAY 2022

**TAY ROAD BRIDGE JOINT BOARD
ANNUAL GOVERNANCE STATEMENT**

Scope of Responsibility

Tay Road Bridge Joint Board is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards. This is to ensure that public funds and assets at its disposal are safeguarded, properly accounted for and used economically, efficiently, effectively, and ethically. The Joint Board also has a duty to make arrangements to secure continuous improvement in the way its functions are carried out.

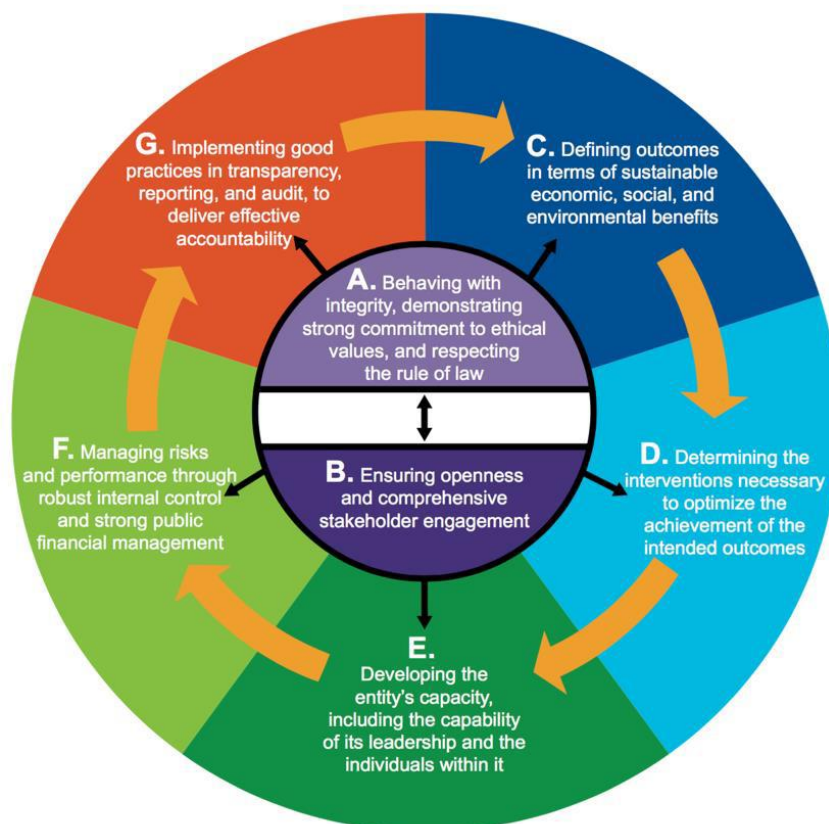
In discharging these responsibilities elected members and senior officers are responsible for implementing effective arrangements for governing the Joint Board's affairs and facilitating the effective exercise of its functions, including arrangements for the management of risk.

To this end the Joint Board will be asked to approve and adopt an updated Local Code of Corporate Governance that is consistent with the principles of the CIPFA/SOLACE (Chartered Institute of Public Finance and Accountancy / Society of Local Authority Chief Executives) framework *Delivering Good Governance in Local Government (2016)*. This statement explains how Tay Road Bridge Joint Board delivers good governance and reviews the effectiveness of these arrangements.

The Joint Board's Governance Framework

The governance framework comprises the systems, processes, cultures and values by which the Joint Board is directed and controlled. It also describes the way it engages with and accounts to stakeholders. It enables the Joint Board to monitor the achievement of its strategic objectives and consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The framework reflects the arrangements in place to meet the seven supporting principles of effective corporate governance. These are as follows:



Within the overall control arrangements the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded, and material errors or irregularities are either prevented or would be detected within a timely period. It is based on a framework

of regular management information, financial regulations, administrative procedures and management supervision.

The overall control arrangements include:

- Reporting financial and operating information regularly to Joint Board meetings;
- Clearly defined Standing Orders and Schemes of Administration covering Financial Regulations, Tender Procedures and Delegation of Powers;
- Approved Fraud Guidelines which include anti-fraud and corruption strategies, and "whistle-blowing" arrangements under the Public Interest Disclosure Act 1998;
- Approved Anti-Bribery Policy;
- Setting targets to measure financial and service performance;
- Formal revenue and capital budgetary control systems and procedures; and
- The assurances provided by Internal Audit through their independent review work of the Joint Board's internal control systems.

Additionally, in order to support Chief Financial Officers in the fulfilment of their duties and to ensure that local authority organisations have access to effective financial advice of the highest level, CIPFA's *Role of the Chief Financial Officer (2016)* has introduced a "comply or explain" requirement in the Annual Accounts. The Treasurer complies with the principles set out in CIPFA's *Role of the Chief Financial Officer (2016)*.

The new CIPFA's *Financial Management Code (2019)* (FM Code) is designed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability. For the first time the FM Code sets out the standards of financial management for local authorities. Local government finance in the UK is governed by primary legislation, regulation and professional standards as supported by statutory provision. The general financial management of a local authority, however, has not until now been supported by a professional code. The FM Code has been introduced because the exceptional financial circumstances faced by local authorities have revealed concerns about fundamental weaknesses in financial management, particularly in relation to organisations that may be unable to maintain services in the future. 2021/2022 is the first full year of compliance with the FM Code. The board complies with the principles and standards set out in CIPFA's FM Code (2019).

Review of Effectiveness

Members and officers of the Joint Board are committed to the concept of sound governance and the effective delivery of Joint Board services and take into account comments made by internal and external auditors and prepare action plans as appropriate. The effectiveness of the governance framework is reviewed annually by senior officers. Their review of the Local Code of Corporate Governance, includes the completion of a self-assessment of their own arrangements. This involved the completion of a 94-point checklist covering the seven supporting principles defined in CIPFA/SOLACE's *Delivering Good Governance in Local Government (2016)*. This indicated a high level of compliance.

In addition, as part of the Annual Governance Statement process the Bridge Manager completes a self-assessment checklist of the Board's own governance, risk management and internal control arrangements. This involved the completion of a 74-point checklist covering eight key governance areas of Service Planning and Performance Management; Internal Control Environment; Fraud Prevention and Detection; Budgeting, Accounting and Financial Control; Risk Management and Business Continuity; Asset Management; Partnerships; and Information Governance. This again indicated a high level of compliance.

The Joint Board's Internal Audit provider conforms with Public Sector Internal Audit Standards and reports to the Joint Board. Internal Audit undertakes an annual programme of work, which is reported to the Joint Board. The Internal Auditor provides an independent opinion on the adequacy and effectiveness of the system of internal control. In the opinion of the Joint Board's Internal Auditor, overall the Board operates adequate internal control systems as defined in the Audit Needs Assessment. The audit and assurance work has not identified any significant gaps in the Board's control environment that would increase the risk of financial loss. This opinion was arrived at by taking into consideration the internal audit, risk management and other assurance work that has been undertaken during 2021/2022 and in previous years since the internal auditor's original appointment in 2010.

Impact of Coronavirus Pandemic on Corporate Governance

The UK Government announced a lockdown on 23 March 2020 in response to the Covid 19 pandemic. This has had a major impact on the management and operations of the bridge. Management took immediate action to safeguard employees and bridge users. These actions were taken to maintain resilience and ensured bridge availability and the continued safety of employees and bridge users during this challenging and unprecedented time. Business Continuity Planning / Incident Response meetings were held between key personnel and guidance issued to all staff on a regular basis. As the pandemic

progressed into 2021/2022 the impact reduced but the board continued to take steps to ensure adherence to all Scottish Government advice to remain Covid-19 safe for Board Members, employees, service users and members of the public.

The Annual Governance Statement assesses governance in place during 2021/2022 so the majority of the year was affected by coronavirus. The conclusion on whether or not governance is fit for purpose should reflect the normal operations. However, coronavirus has impacted on governance since March 2020 and the Annual Governance Statement has to reflect the circumstances at the time of publication and the impact on governance.

The impact on governance affected the Board in 2020/2021, for example changes to decision making arrangements whereby the following procedures were implemented for Board business from 23 March 2020 until the resumption of normal Board meetings in September 2020, albeit virtually. Virtual Board meetings have continued throughout 2021/2022.

Continuous Improvement Agenda

The Joint Board's progress against the Continuous Improvement Agenda items for 2021/2022 are detailed in Appendix 1. Several items are still in progress and have been carried forward to be actioned in 2022/2023. Additional areas for improvement have also been identified by Joint Board officers and these are included on Appendix 2 and form the Continuous Improvement Action Plan for 2022/2023. These were identified in the self-assessment checklists that were completed as part of the Joint Board's assurance gathering process and also from Internal Audit reviews.

It is proposed that during 2022/2023 steps will be taken to address the outstanding items identified in the Continuous Improvement Agenda to further enhance the Joint Board's governance arrangements.

The annual review demonstrates sufficient evidence that the code's principles of delivering good governance in local government operated effectively and the Joint Board complies with the Local Code of Corporate Governance in all significant respects.

Councillor Lynne Short
Chair
Tay Road Bridge Joint Board
12 September 2022

Alan Hutchison
Bridge Manager
Tay Road Bridge Joint Board
12 September 2022

TAY ROAD BRIDGE JOINT BOARD**IMPROVEMENT AGENDA FOR 2021/2022 WITH PROGRESS UPDATES**

ORIGINAL IMPROVEMENT AGENDA						PROGRESS UPDATE	
	Improvement	Source	Source Date	Responsible Officer	Target Completion Date	Actual Completion Date	Comments (e.g. Estimated Completion Date, Reasons for delays, etc.)
1	Update Data Protection procedures to ensure compliance with GDPR: Develop Records Management Plan.	Local Code of Corporate Governance 2018/2019 (Principle A: Integrity & Ethics and F: Managing Risks & Performance).	Carried forward from 2019/2020. In progress.	Bridge Manager	31/12/2021	Annual review required. 2021 review completed on 16/12/2021	Review with Dundee City Council's (DCC) Information Governance Manager completed on 16 December 2021. All actions arising from meeting completed apart from the requirement to arrange training on Data Protection to be rolled out to all staff in 2022.
2	Review the Board's website in terms of its quality in delivering information to bridge users and implement improvements.	Local Code of Corporate Governance 2018/2019 (Principle B: Openness and E: Developing the Entity).	Carried forward from 2019/2020. In progress.	Bridge Manager	31/12/2021	01/09/2021	New website launched in 2021. Further user questionnaire to be issued by Spring 2023 to seek feedback from public to help plan further improvements if practicable.
3	Update Bridge Byelaws.	Local Code of Corporate Governance 2019/2020 (Principle A: Integrity & Ethics) & Internal Audit Report (2019/2) Compliance with Legislation.	Carried forward from 2019/2020. In progress.	Clerk / Bridge Manager	31/12/2021		Covid-19 impeded delivery because hard copies could not be displayed for public viewing. Given the time that has passed since Board approval in June 2020, the Board Officers have agreed to take the new byelaws to the June 2022 Board for an updated approval (there will be a change in Board members between the 2020 and 2022 cohort). *
4	Revise Whistle-Blowing Policy.	Whistle-Blowing Policy (Report 12-2016 at June 2016 Board meeting).	Carried forward from 2019/2020. In progress.	Bridge Manager	31/12/2021		To be carried forward. New target date December 2022. TRBJB follow DCC procedures and DCC are currently updating the policy. We will await this update before we roll out to staff. *
5	Hold monthly Management Meetings instead of quarterly to improve control given	Local Code of Corporate Governance 2019/2020 (Principle D: Achieving	Carried forward from 2020/2021.	Bridge Manager	31/12/2021	Dec-21	Management meetings have been held inconsistently in 2021 due to staff absences. Meetings are calendared

	number of capital and inspection surveys due from 2020.	Intended Outcomes).	In progress.				monthly to April 2023.
6	Review structure and shift patterns of Operations team to improve staff welfare and service to users.	Local Code of Corporate Governance 2019/2020 (Principle E: Developing the Entity).	Carried forward from 2020/2021. In progress.	Bridge Manager	31/12/2021	01/07/2021	New shift pattern and restructure now fully operational.
7	Bridge manager development and performance review to be re-established.	Local Code of Corporate Governance 2019/2020 (Principle E: Developing the Entity).	Carried forward from 2020/2021. In progress.	Engineer	31/12/2021	31/01/2022	This action has been resolved through face to face EPDR. Future appraisals to be based on annual refresh.
8	Develop checklist to assist in collation and recording of all evidence required to demonstrate compliance with Construction Design Management (CDM) 2015 Regulations.	Internal Audit Report 2020/03 Management of Health & Safety.	Carried forward from 2020/2021. In progress.	Bridge Manager	31/12/2021	01/09/2021	Checklist created and now being adopted.
9	Ensure that a formal programme of reporting of data protection issues to the Joint Board.	Internal Audit Report 2020/05 Data Protection.	Carried forward from 2020/2021. In progress.	Clerk / Bridge Manager	31/12/2021		A Board report titled Annual Update on Privacy, Data protection and GDPR will be presented to the Board every March Board to report on whether there have been any breaches and that all policies relating to these matters have been reviewed. To be carried forward to March 2023. *
10	Transport and Works Manager and Administration Officer to attend training course on Recruitment and Interviewing to enable the Board to recruit more effectively at all levels.	Annual Governance Self-Assessment Checklist.	Carried forward from 2020/2021. In progress.	Bridge Manager	31/12/2021		To be carried forward to new target date December 2022. Training not yet available through DCC. *
11	Review the Board's response to the Covid 19 crisis.		Carried forward from 2020/2021. In progress.	Bridge Manager	31/12/2021		Covid -19 crisis is still ongoing. Dynamic changes to procedures are being rolled out when government advice changes, evidenced by risk assessments issued to staff.
12	Develop a TRB Team Charter to help convey core service values / standards to	Local Code of Corporate Governance 2020/2021 (Principle A: Integrity &	New for 2021/2022.	Bridge Manager	31/03/2022	01/07/2021	Team Charter introduced to coincide with organisation staffing changes and boost morale by providing clear expectations to

	managers and employees.	Ethics and B: Openness).					improve focus and support to help staff manage the change successfully.
13	Revise Communications Policy.	Local Code of Corporate Governance 2020/2021 (Principle B: Openness).	New for 2021/2022.	Bridge Manager	31/03/2022		Meeting held with Head of DCC Communications January 2022. DCC progressing. New target December 2022.*
14	Establish a formal business case process for all major capital projects.	Internal Audit Report 2021/03 Capital Projects.	New for 2021/2022.	Bridge Manager	31/03/2022		This will form part of future Capital Plan Project reports to the Board as required. *

* Carried forward items have been included in Appendix 2 with new target completion dates.

TAY ROAD BRIDGE JOINT BOARD**IMPROVEMENT AGENDA FOR 2022/2023**

	Improvement	Source	Source Date	Responsible Officer	Target Completion Date	Details
1	Update Bridge Byelaws.	Local Code of Corporate Governance 2019/2020 (Principle A: Integrity & Ethics) & Internal Audit Report (2019/2) Compliance with Legislation.	Carried forward from 2019/2020. In progress.	Clerk / Bridge Manager	31/03/2023	Carried forward from 2021/2022. In progress.
2	Revise Whistle-Blowing Policy.	Whistle-Blowing Policy (Report 12-2016 at June 2016 Board meeting).	Carried forward from 2019/2020. In progress.	Bridge Manager	31/12/2022	Carried forward from 2021/2022. In progress.
3	Ensure that a formal programme of reporting of data protection issues to the Joint Board.	Internal Audit Report 2020/05 Data Protection.	Carried forward from 2020/2021.	Clerk / Bridge Manager	31/03/2023	Carried forward from 2021/2022. In progress.
4	Transport and Works Manager and Administration Officer to attend training course on Recruitment and Interviewing to enable the Board to recruit more effectively at all levels.	Annual Governance Self-Assessment Checklist.	Carried forward from 2020/2021.	Bridge Manager	31/12/2022	Carried forward from 2021/2022. In progress.
5	Review the Board's response to the Covid 19 crisis.		Carried forward from 2020/2021.	Bridge Manager	31/12/2022	Carried forward from 2021/2022. In progress.
6	Revise Communications Policy.	Local Code of Corporate Governance 2020/2021 (Principle B: Openness).	Carried forward from 2021/2022.	Bridge Manager	31/12/2022	Carried forward from 2021/2022. In progress.
7	Establish a formal business case process for all major capital projects.	Internal Audit Report 2021/03 Capital Projects.	Carried forward from 2021/2022.	Bridge Manager	31/03/2023	Carried forward from 2021/2022. In progress.
8	Review all Board Human Resource policies to provide comfort that the Board's policies are aligned with DCC and up-to-date with legislation.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	New for 2022/2023.	Bridge Manager	31/03/2023	Source: Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.

9	Improve communication of Risk Assessments and re-introduce regular Health and Safety meetings.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	New for 2022/2023.	Bridge Manager	31/03/2023	Source: Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.
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ITEM No ...14.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD – 13 JUNE 2022

REPORT ON: UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

REPORT BY: TREASURER

REPORT NO: TRB 11-2022

1 PURPOSE OF REPORT

To provide some additional commentary on the unaudited Annual Accounts for the year ended 31 March 2022 which is being submitted to the Tay Road Bridge Joint Board along with this report.

2 RECOMMENDATIONS

It is recommended that the Joint Board:

- i notes the contents of this covering report;
- ii notes the unaudited Annual Accounts which have been submitted along with report;
- iii instructs the Treasurer to submit the Annual Accounts to the Controller of Audit, Accounts Commission for Scotland; and
- iv notes 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.

3 FINANCIAL IMPLICATIONS

The Joint Board's 2021/2022 Movement in Reserves Statement shows that there was a break-even position during the year after the required accounting adjustments. This gives a total General Reserve Balance of £1,160,591 as at 31 March 2022.

4 BACKGROUND

- 4.1 The relevant statutory provisions regarding the preparation of the Joint Board's Accounts are contained in the Local Authority Accounts (Scotland) Amendment Regulations 2014. Section 8 of these regulations requires that "... all the accounts of the local authority are made up and balanced as soon as practicable after the year end of each financial year and that sufficient copies of an abstract of the said accounts for each financial year are prepared ... and submitted to the authority and submitted to the appointed Auditor not later than 30 June in the next financial year...".
- 4.2 As in previous years the Annual Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting (the Code). There are no significant changes included within the 2021/2022 Code, that impact upon the Joint Board's Accounts.
- 4.3 The Annual Accounts already include a detailed commentary on the figures contained therein and it is not intended to repeat this in this covering report. It is however, worth reiterating a few of the more salient points.

- 4.4 During the financial year the Joint Board received quarterly revenue monitoring reports to keep the members fully apprised as to actual spend-to-date and the projected revenue outturn position. The Joint Board's 2021/2022 Movement in Reserves Statement shows that there was a balanced budget during the year. The main variances were as follows:

	£000
Administration underspend	(7)
Operations underspend	(20)
Plant and Equipment overspend	1
Bridge Maintenance underspend	(2)
Other Operating Income and Expenditure underspend	(5)
Financing and Investment Income and Expenditure overspend	13
Non-Specific Grant Income unapplied	25
Other accounting adjustments underspend	(5)
TOTAL	<u><u>-</u></u>

Further details of the other areas of under and overspend together with reasons for these variances are included on page 12 of the Annual Accounts. The overall effect of the above resulted in a closing General Reserve Balance of £1,160,591 as at 31 March 2022.

- 4.5 On 7 December 2020, the Joint Board approved a 2021/2022 Capital Expenditure Programme (Report TRB 20-2020) for various works on the bridge and other miscellaneous capital purchases totalling £805,000 which would be funded by capital grant from the Scottish Government. The Joint Board received quarterly capital monitoring reports to keep members fully apprised as to the actual spend-to-date and the projected capital expenditure outturn position. The last projected outturn on the capital programme of £680,000 was reported to the Joint Board on 28 February 2022, (report TRB 3-2022 refers).

During the financial year 2021/2022, the Joint Board incurred capital expenditure of £550,000, i.e. an underspend of £255,000 against the approved capital budget. The variance against the original budget relates to decreases in net budget adjustments during the year of £233,000 and slippage to 2022/2023 of £86,000, offset by slippage from 2021/2022 of £64,000.

- 4.6 Copies of the enclosed Accounts will now be sent to the Controller of Audit at the Accounts Commission for Scotland. He will then instruct the Joint Board's appointed external auditor (Richard Smith, Senior Audit Manager, Audit Scotland) to commence his audit of the Accounts. The outcome of the audit will be reported back to the Joint Board in due course.

5 **POLICY IMPLICATIONS**

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 CONSULTATIONS

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

7 BACKGROUND PAPERS

None.

**ROBERT EMMOTT
TREASURER**

18 MAY 2022



Tay Road Bridge



TAY ROAD BRIDGE JOINT BOARD

**ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

UNAUDITED



JUNE 2022

**TAY ROAD BRIDGE JOINT BOARD
ANNUAL ACCOUNTS 2021/2022
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TAY ROAD BRIDGE JOINT BOARD MEMBERS AND OFFICIALS

Tay Road Bridge Joint Board ("the Board") comprises 12 elected members who are appointed by the three constituent local authorities to serve on the Board. Dundee City Council nominates 6 members, Angus Council has 1 member and Fife Council nominates the remaining 5 members. Following the Scottish Local Government Elections that were held in May 2017 it was agreed by the Board that Dundee City Council would continue to act as lead authority to the Board, and consequently, the Council are required to appoint officers to serve as officials of the Board. At the end of financial year 2021/2022, the Members and Officials of the Board were:

Representing Dundee City Council

Councillor Stewart Hunter
Councillor Bill Campbell
Councillor Fraser Macpherson
Councillor Lynne Short (Chair)
Councillor Margaret Richardson
Councillor George McIrvine



Representing Angus Council

Councillor Craig Fotheringham



Representing Fife Council

Councillor Jonny Tepp (Vice-Chair)
Councillor Brian Thomson
Councillor Bill Connor
Councillor Andy Heer
Councillor John Docherty



Bridge Manager

Mr Alan Hutchison BEng (Hons), MSc, CEng, FICE, MCIHT.

Engineer

Mr Gary Brady, BEng (Hons), PGDip, CEng, FICE, MCIHT, Dundee City Council.

Clerk

Mr Roger Mennie LLB (Hons), DipLP, Dundee City Council.

Treasurer

Mr Robert Emmott, BSc, CPFA, Dundee City Council.

Contact Details:

Tay Road Bridge Joint Board website: www.tayroadbridge.co.uk

Bridge Manager	Engineer	Clerk	Treasurer
Bridge Office	c/o Dundee City Council	c/o Dundee City Council	c/o Dundee City Council
Marine Parade	City Development	Corporate Services	Corporate Services
Dundee	50 North Lindsay Street	21 City Square	50 North Lindsay Street
DD1 3JB	Dundee	Dundee	Dundee
01382 433044	01382 433711	01382 434202	01382 433633
alan.hutchison@ tayroadbridge.co.uk	gary.brady@ dundeecity.gov.uk	roger.mennie@ dundeecity.gov.uk	robert.emmott@ dundeecity.gov.uk

TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

INTRODUCTION

We are pleased to present the Annual Accounts for Tay Road Bridge Joint Board ("the Board") for the year ended 31st March 2022. The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/2022 ("the Code"). This Management Commentary provides a context for the annual accounts and an analysis of the financial performance during the year. The principal risks and uncertainties facing the Board are identified, together with the potential impact and actions being taken.

The Board was established by the Tay Road Bridge Order Confirmation Act 1962 to construct and maintain the Tay Road Bridge. This Order was superseded by the Tay Road Bridge Order Confirmation Act 1991 ("the 1991 Act"). The Board's Business Model has been set up to meet the requirements of the 1991 Act.

ORGANISATIONAL CHANGES

In June 2021 the board agreed to the Bridge Manager's proposals to reorganise the staffing structure at the Tay Road Bridge with the aim of improving business resilience and staff health and well-being. The reorganisation involved uniting the operational and maintenance teams to create effective cross team working and improve staffing resilience though providing staff the opportunity to develop new skills and qualifications. This change also involved the introduction of twelve hour shift working, with a night and day shift, to replace the continental three eight hour shift pattern of early, back and night shift. The aim of this change was to improve work/life balance for shift workers.

The organisational changes were introduced on 1 July 2021 with an organisational make-up of twenty staff members, comprising thirteen operational shift workers and seven standard Monday to Friday workers. The Tay Road Bridge team all contribute to our aim of providing a safe and reliable journey for the average 26,000 daily vehicle crossings. Our staff undertake bridge inspections and maintenance, fleet management, electrical maintenance, and administrative duties alongside breakdown recovery and debris removal.

The Covid-19 pandemic has impacted the ability of the team to undertake training in 2021/22, but I am pleased that where possible and with adherence to all Scottish government advice to remain Covid-19 safe, we have managed to commence delivery of the following training to help staff maintain confidence and competence in their individual roles:

- HGV Driving Training
- Traffic Management Training
- Inspection Gantry Training
- Applied Suicide Intervention Skills Training (ASIST)
- Mobile Scaffold Training
- First Aid Training

MANAGEMENT ARRANGEMENTS WITH SCOTTISH GOVERNMENT

During this period, the main point of contact with the Scottish Government continued to be the Roads Directorate of Transport Scotland. Virtual meetings to remain Covid 19 safe have been held on a regular basis between Board Officers and officers from the Roads Directorate of Transport Scotland to discuss financial matters and future projects.

CONTRACTS

The management of traffic and pedestrian users of the Tay Road Bridge has benefitted from a number of successful projects delivered in 2021/2022, with more projects due for delivery in 2022/2023 that will add resilience to the bridge's infrastructure.

TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

Variable Message Signs

In January 2022 the board awarded a maintenance contract to TWM Traffic Control Systems Limited that provides Tay Road Bridge with resilience support to maintain our existing Variable Message Signs (VMS) in good working order and thus maintain our ability to display important safety messaging to our users. As part of this contract, the communication system that transmits messages from the control room software for display on the signs was upgraded. This upgrade involved switching from a 2G network to a 4G network and has significantly improved the response time for messages to be displayed. This allows us to respond in real-time to display important safety messaging without any appreciable communication lag-time.



Administration Office Compound Surfacing and Fencing

In January 2022 Tayside Contracts completed the asphalt resurfacing and installation of security fencing to our Dundee works compound. This project has improved the security of stored materials in the compound and provided an even and safe surface that will reduce future maintenance intervention.



Painting of Columns below Dundee Plaza

In 2021 local artists enhanced the existing artwork to the columns below the Dundee Plaza and extended this artwork installation to all the unpainted columns in this area. This project was taken forward as a direct result of the work flowing from the Mental Health and Wellbeing group set up to look at suicide reduction at the crossing.

Each column has its own colour which when viewed from a distance blend together to create a 3D gradient. A colour gradient, shifting from “earth” colours to “water” colours has been incorporated into the artwork that harmonises and builds on the impact the scheme from 2016 already brought to the space. Coloured lighting on each column subtly changes the perception of the installation at night, always making it an attractive and interesting space.



On the asphalt surfacing adjacent to the columns, ripples were painted in May 2022 to mimic the reflections of the river on the underside of the carriageway. The ripples will be designed and painted to offer a unique photographic background. It will appear as if the person posing has left ripples in the water as they move through the space.

TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

The aim of this public artwork is to encourage footfall to the area and make what was an austere space attractive, safe, and welcoming.



Consulting Engineering Services

WSP Limited were appointed to provide a multi-disciplinary engineering consultancy service following Board approval in December 2019. The provision of professional consulting engineering services for a five year term is to allow knowledge and expertise to be developed through partnership working and make sure that a robust strategy for all replacement schemes can be evidenced.

In 2021/2022 WSP Limited continued to work on the following capital projects:

Gantry Replacement:

The Engineer to the Board and the Bridge Manager have continued to work closely with WSP Limited to deliver new inspection gantries. Investigation and design work has developed, and concept design is now underway to develop Approval-In-Principle submission documents for technical approval by the Engineer to the Board. The project is still on target to be delivered in 2024/2025.

Carriageway Resurfacing and Replacement Joints:

In September 2021, Tayside Contracts under the direction of WSP Limited, undertook intrusive investigation of the carriageway surfacing that involved removal of large sections of surfacing. This was undertaken to ascertain the condition of the top surface of the concrete deck and waterproofing layer to help the project team estimate the requirement for concrete repairs and prepare appropriate material specifications and cost information required for the major resurfacing project in 2023/2024 and 2024/2025. The Engineer to the Board and the Bridge Manager are pleased to report that the concrete surfacing exposed was in a structurally sound condition. These works also provided the opportunity for a trial of the traffic management that will be required during the future major works, and this was invaluable to the project team. The resurfacing project is still on target to commence in 2023/2024 and the movement joints will be renewed during this project. The expansion joints are between 25 and 30 years old and are now practically beyond serviceable life.



TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

TRAFFIC

One or both lanes on the bridge were closed on a number of occasions over the past twelve months. The table below summarises the reasons and number of occurrences:-

Wind speed > 80mph	Wind speed > 60mph	Wind speed > 45mph	Works Full Closures	Breakdowns and Minor Accidents	Operational, Miscellaneous and Police
Closed to all Vehicles	Cars Only	No Double Deck buses			
2	9	44	5	22	460
Comparator figures for 2020/2021:					
1	4	33	3	12	434
Comparator figures for 2019/2020:					
2	9	53	1	8	540

The works closures in 2021/2022 related to movement joint and carriageway pot hole repairs that required a full closure to facilitate a safe staff and contractor working environment.

STRATEGIC PLAN AND PERFORMANCE SUMMARY

The Board's mission is to provide the travelling public with safe, reliable and efficient crossing of the River Tay through the operation, maintenance and improvement of the Tay Road Bridge. In order to support these aims a Strategic Plan was introduced in December 2018, which details five strategic goals to guide the Board.

- 1. Meeting User Expectations:** Ensuring continued reliability of journeys and providing modern interfaces with our users;
- 2. Fiscally Sustainable:** Maintaining financial responsibility through effective and appropriate deployment of capital and revenue resources;
- 3. Transparent Governance and Clear Decision Making Processes:** Fit for purpose governance arrangements with clear lines of responsibility and accountability that are transparent and clear to users and the general public;
- 4. A Modern, Diverse and Well Trained Workforce:** Providing roles that are fit for purpose whilst offering a range of opportunities for as wide a cross-section of the potential workforce as the service provided allows; and
- 5. Quality and Standards:** Improve safety, maintenance and processes to deliver continuous improvement.

Key Performance Indicators (KPIs) are used to measure general performance and success in achieving some of these key priorities, and these are reported annually to the Board as part of the management commentary contained within the Annual Accounts. KPIs to be measured annually include:

- Quality and Standards: Accidents and incidents (Employees and members of the public);
- Quality and Standards: Lost Time due to accidents and incidents (Employees);
- Fiscally Sustainable: Expenditure (reported in the Annual Accounts);
- Meeting User Expectations: Complaints and questions;
- A Modern, Diverse and Well Trained Workforce: Staff Absences; and
- Fiscally Sustainable: Payment of Invoices.

The remaining KPI is reported quarterly to the Board:

- Meeting User Expectations: Bridge traffic lane availability (reported quarterly as part of a separate report).

TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

KPIs for the full calendar years 2015 to 2021 are as follows:

Safe Services

Years	Accidents Involving Members of the Public	Years	Reportable Incidents Involving Employees	Minor Accidents Involving Employees	Time Lost – Employees (Hrs)
	(Target = Reduction Year on Year)		(Target = 0)	(Target = 0)	(Target = 0)
2015	6	2015	0	2	0
2016	2	2016	0	2	24
2017	9	2017	0	2	0
2018	9	2018	0	3	16
2019	2	2019	2	1	376
2020	0	2020	0	1	0
2021	0	2021	0	3	0

The statistics for all accidents, either involving staff, or members of the public, are low. It is noted in the Strategic Plan that many Road Traffic Collisions (RTCs) on the bridge are due to driver error and outwith the control of the Board. Police Scotland are called to all RTC's on the bridge.

During 2021 there were no lost working hours due to accidents at work. All accidents are investigated and mitigation measure are put in place to avoid a repeat occurrences. During 2019 the time lost by employees due to accidents was 376 hours, with one employee accounting for the majority of this absence. The cause of all accidents are investigated and mitigation measure are put in place to avoid a repeat occurrences. All employees have recovered and are back at work. A separate Health and Safety report is presented to the Board annually.

Effective and Efficient Services: Complaints and Enquiries

Years	Complaints Received & Responses			Enquiries Received & Responses		
	Complaints Received	Complaints Responded To	Complaints Responded to within 10 Working Days	Enquiries Received	Enquiries Responded To	Enquiries Responded to within 10 Working Days
	Target = 10% Reduction Year on Year	Target = 100% of Complaints Responded to	Target = 100% of Complaints Responded to	Target = 10% Reduction Year on Year	Target = 100% of Enquiries Responded to	Target = 100% of Enquiries Responded to
2015	7	7	7	36	36	36
2016	10	10	10	77	77	77
2017	4	4	4	28	28	28
2018	6	6	6	50	50	50
2019	1	1	1	28	28	28
2020	1	1	1	21	21	20
2021	1	1	1	36	36	35
2022 (to 31 March 2022)	0	0	0	12	12	12

TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

In the four years between the start of January 2015 and the end of December 2019 the board received on average seven complaints from the public per year regarding our services. These generally related to concerns regarding bridge availability during closures, or concerns related to our sharing of information during such closures. Subsequently, we gained Board agreement to refresh our website to improve information sharing and it appears that this has been instrumental in reducing the number of public complaints in 2020 and 2021 to one per year.

The board will continue to pursue every opportunity to reflect upon and improve service delivery. All complaints are responded to in a timely manner and within ten working days.

Effective and Efficient Services: Staff Absence

Calendar Years	Staff Sickness (Average Days per Annum)
	Target = <5
2015	17.45
2016	5.76
2017	6.98
2018	7.55
2019	29.5
2020	11.8
2021	14.2

The board lost an average 14.2 days per employee per year in 2021 due to sickness, including illness related to Covid-19. This is an increase of 2.4 more than in 2020, when we recorded an average employee sickness of 11.8 days.

From 2022 the board will measure sickness absence in working hours lost, as opposed to days off, following the staffing reorganisation implemented on 1 July 2021. The board will then convert this time to days using the Office for National Statistics (ONS) average working day of 7 hours 30 minutes. This will allow direct lost day comparisons with the national average sickness statistics published by the ONS. The ONS have noted that sickness days recorded nationally in 2020 have been heavily skewed by the high number of people furloughed due to Covid-19 restrictions and thus any comparisons with our statistics will be meaningless. No employees of the board were furloughed during the Covid-19 pandemic.

Effective and Efficient Services: Payment of Invoices

Years	Payment of Invoices within 30 days of Invoice Date
	Target = 100%
2015/16	98.06%
2016/17	98.81%
2017/18	98.86%
2018/19	98.85%
2019/20	99.68%
2020/21	99.28%
2021/22	99.20%

The board continues to pay invoices timeously and aim to do this within thirty days. The percentage of payments made within thirty days of invoice date during 2021/2022 was 99.20%.

TAY ROAD BRIDGE JOINT BOARD MANAGEMENT COMMENTARY

IMPACT OF CORONAVIRUS PANDEMIC ON OPERATIONS

The UK Government announced a lockdown on 23 March 2020 in response to the Covid 19 pandemic. This had a major impact on the management and operations of the bridge. Management took immediate action to safeguard employees and bridge users. These actions were taken to maintain resilience and ensured bridge availability and the continued safety of employees and bridge users during this challenging and unprecedented time. Business Continuity Planning / Incident Response meetings were held between key personnel and guidance issued to all staff on a regular basis. The actions detailed in the Business Continuity Plan have been implemented during the current Covid19 crisis and it will continue to be updated to reflect changing circumstances. As the pandemic progressed into 2021/2022 the impact reduced but the board continued to take steps to ensure adherence to all Scottish Government advice to remain Covid-19 safe for Board Members, employees, service users and members of the public.

STAFFING ISSUES

Staff Establishment

Staffing levels and the existing establishment stands as follows:-

	2021/2022	2021/2022	2020/2021	2020/2021
	Current	Establishment	Current	Establishment
Administration	3	3	3	3
Operational	17	17	10	11
Maintenance	0	0	7	8
Total	20	20	20	22



FINANCIAL PERFORMANCE REVIEW

Revenue Expenditure

The Tay Road Bridge Joint Board, at its meeting on 7 December 2020, approved the 2021/2022 Revenue Budget. The final budget was projected to break-even. The projected General Reserve balance as at 31 March 2022 would be £1,160,591.

The Board received quarterly Revenue Monitoring reports during 2021/2022 in order to keep the members fully appraised as to the projected revenue outturn position.

The following table reconciles the Revenue Budget approved by the Board on 7 December 2020 to the revised budget figures that are included in the Comprehensive Income and Expenditure Statement shown on page 31. The actual outturn for 2021/2022 was a net overspend against budget of £5,000 before the application of accounting adjustments. The detailed variance analysis is set out on page 12. After the required accounting adjustments this gives a total General Reserve balance of £1,160,591 as at 31 March 2022 which is unchanged from the corresponding figure at 31 March 2021.

**TAY ROAD BRIDGE JOINT BOARD
MANAGEMENT COMMENTARY**

	Approved Budget £000	Net Depreciation & Impairment Allocation £000	Reallocate Investment Property Inc & Exp £000	Employee Benefits Adjustment £000	Revaluation of PPE Assets £000	Recognised Capital Grant £000	IAS 19 Adjs £000	Revised Budget £000	Actual Expend/ (Income) £000	Over / (Under) Spend £000
Administration	472	-	-	-	-	-	21	493	486	(7)
Operations	530	-	-	-	-	-	100	630	610	(20)
Plant & Equipment Operating Costs	222	-	-	-	-	-	-	222	223	1
Bridge Maintenance	405	-	(2)	(2)	-	-	66	467	465	(2)
Corporate Costs	-	2,109	-	-	-	-	-	2,109	2,109	-
Net Cost of Services	1,629	2,109	(2)	(2)	-	-	187	3,921	3,893	(28)
Other Operating Income & Expenditure	(11)	-	10	-	-	-	-	(1)	(6)	(5)
Financing & Investment Income & Expenditure	(12)	-	(8)	-	-	-	15	(5)	8	13
Non-Specific Grant Income	(1,606)	-	-	-	-	(550)	-	(2,156)	(2,131)	25
(Surplus) / Deficit on Provision of Service	-	2,109	-	(2)	-	(550)	202	1,759	1,764	5
(Surplus) / Deficit on Revaluation of PPE	-	-	-	-	(1)	-	-	(1)	(1)	-
Actuarial (Gains) / Losses on Pension Assets / Liabilities	-	-	-	-	-	-	(808)	(808)	(808)	-
Total Comprehensive Income & Expenditure	-	2,109	-	(2)	(1)	(550)	(606)	950	955	5
IAS 19 Adjustments	-	-	-	-	-	-	606	606	601	(5)
Other IFRS Code Accounting Adjustments	-	(2,109)	-	2	1	550	-	(1,556)	(1,556)	-
Total (Surplus)/ Deficit	-	-	-	-	-	-	-	-	-	-
General Reserve Balance b/fwd	(1,161)	-	-	-	-	-	-	(1,161)	(1,161)	-
General Reserve Balance c/fwd	(1,161)	-	-	-	-	-	-	(1,161)	(1,161)	-

The following two charts show how the total 2021/2022 expenditure of the Board is apportioned. Figure 1 shows the split by the nature of expenditure, for example, staff cost, property costs, etc. and Figure 2 shows the proportion of expenditure by operational segment.

Figure 1: 2021/2022 Net Cost of Services by Nature:

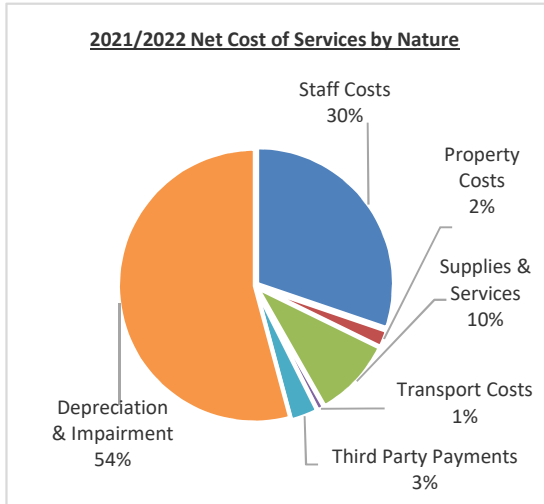
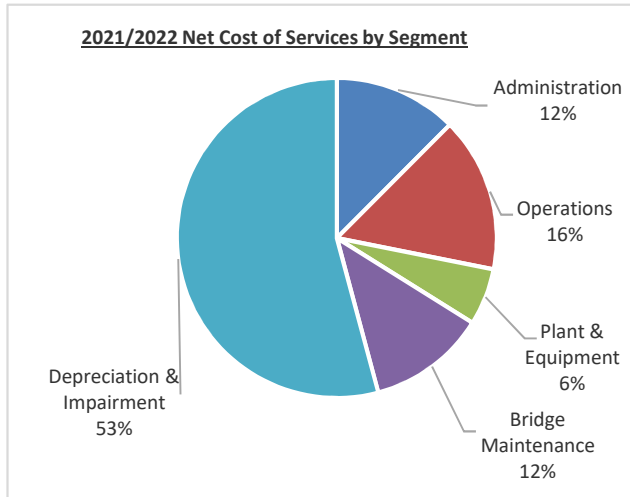


Figure 2: 2021/2022 Net Cost of Services by Segment:



Administration (Underspend £7,000)

This reflects lower than anticipated expenditure in relation to training due to the pandemic and lower than anticipated costs in relation to a new contract awarded for waste disposal, offset by increased expenditure on computer hardware.

Operations (Underspend £20,000)

This reflects lower than anticipated expenditure on salary costs due to the removal of a vacant Operations Officer post from the establishment as part of the restructure and reduced overtime costs as a result of the new working patterns as well as lower training costs due to the pandemic. This is offset by increased salary costs as a result of changes to operational working and regradings within the staffing structure since July 2021 (see TRB 11-2021).

Plant & Equipment (Overspend £1,000)

This reflects higher than anticipated expenditure in relation to an additional electricity supply to a contractor's site office at the Dundee Central Waterfront Development. This is reflected in increased income as detailed in below and increased expenditure on maintenance contracts for CCTV, VMS and lifts. This is offset by lower than anticipated expenditure in relation to the hire of a safety boat as there was not any requirement for further hires beyond the standard six month contract period, and also reduced expenditure on plant hire, materials, purchase of equipment, as well as contractor costs and principal inspections on the gantries as there were ongoing capital works and there will be a major replacement programme in the next few years.

Bridge Maintenance (Underspend £2,000)

This reflects lower than anticipated expenditure due to the removal of a vacant Maintenance Officer post from the establishment as part of the restructure and a saving in overtime costs as a result of the new working patterns. There was also a reduction in ground maintenance expenditure due to lower maintenance planting installed in recent years and no expenditure on miscellaneous inspections and reports as they were not required this year. This is offset by an overspend due to increased salary costs as a result of changes to operational working and staffing structure since July 2021 (see TRB 11-2021) and increased expenditure on cleaning costs at the toilets at Fife car park due to a more rigorous Covid 19 cleaning regime for the toilets at Fife car park until November.

Other Operating Income and Expenditure (Underspend £5,000)

This reflects higher than anticipated income due to income for the supply of electricity to a site office for the contractors on the Central Waterfront Development.

Financing and Investment Income and Expenditure (Overspend £13,000)

This reflects higher than anticipated expenditure on the Fife Kiosk building.

Non-Specific Grant Income (Reduced Grant Income £25,000)

Reflects the net underspend on other budget heads, as detailed above.

Other Accounting Adjustments (Underspend £5,000)

Reflects underspends on IFRS Code Accounting adjustments and IAS 19 adjustments.

Capital Expenditure and Financing

The Board, at its meeting on 7 December 2020, approved the 2021/2022 Capital Plan of £805,000. This would be funded from Capital Grants.

The Board received quarterly Capital Monitoring reports during 2021/2022 in order to keep the members fully apprised as to the projected capital outturn position. Actual gross capital expenditure for the year was £550,000. The following table compares the actual outturn position with budget for capital expenditure and the associated funding. The underspend against the original capital budget was due to budget adjustments and slippage across a range of projects:-

	Budget	Actual	Variance
	£000	£000	£000
Capital Expenditure:			
Carriageway Resurfacing	100	271	171
Cathodic Protection Hardware	25	5	(20)
Advanced Warning Signs	250	10	(240)
Replacement of Expansion Joints	25	19	(6)
New Gantries	100	85	(15)
Fife Landfall Improvements	50	-	(50)
Dundee Compound Resurfacing	75	64	(11)
Other Projects	180	96	(84)
	805	550	(255)
Capital expenditure was funded as follows:			
	£000	£000	£000
Capital Grant from the Scottish Government	805	550	(255)
	805	550	(255)

Control of Revenue and Capital Expenditure

The control of both the revenue and capital expenditure of the Board is an on-going and substantial exercise which requires a positive contribution from staff and elected members to ensure that the Board's financial objectives are achieved and that the financial resources are fully utilised.

Pension Liability (IAS 19)

Under IAS 19 (Employee Benefits) the Board is required to include figures in its Statement of Accounts relating to the assets, liabilities, income and expenditure of the pension schemes for its employees. It has been estimated that the Board had a net pension liability of £27,000 as at 31 March 2022. The estimated net pension liability at 31 March 2021 was £628,000. The overall decrease was due to an increase in the value of assets as a result of increased return on assets less interest and changes in financial assumptions.

PRINCIPAL RISKS AND UNCERTAINTIES

As part of the ongoing management of risk, senior officers conduct an annual review of strategic risk management issues which is reported to the Board. The updated Strategic Risk Register details the key risks faced by the Board and the existing controls in place. These are summarised as follows:

- Legislative changes e.g. Health and Safety, environmental, procurement. The Board maintains awareness of changes to legislation and amends policies and procedures timeously.
- Effects of changes to the economy impacting grant funding. The Board maintains financial planning, monitoring and control systems.

- Loss of structure / operational capacity through ship impact, etc. The Board has Insurance cover, has provided a pier protection system at navigation spans and maintains security through CCTV and 24 hour site attendance. In addition, Dundee Port Authority has controls and procedures governing navigation of vessels on the river.
- Loss of operational capacity through loss of bridge / buildings. The Board maintains a regular inspection programme and maintenance of assets.
- Losses through poor governance. The Board continues to review and apply recognised good governance policies.
- Failure to deliver projects to time and / or cost. The Board adopts robust project management procedures.
- Lack of financial resources. The Board's submission of applications for grant income includes robust estimates as back up. There is regular monitoring and control of expenditure against agreed budgets. Reserves are reviewed and maintained at prudent levels.
- Lack of staff resources, e.g. from pandemic, industrial action, recruitment issues. The Board maintains and reviews its Business Continuity Plans, consults with staff and trade unions on employment matters, manages staff absences, plans recruitment requirements in advance, and maintains a programme of staff training.

FUTURE DEVELOPMENTS

The Board recognises the impact of continuing financial pressures created by the current economic climate and as a consequence it continues to seek to generate efficiencies and utilise limited resources in an effective manner.

CONCLUSIONS

Sound financial management and effective risk management have enabled the Board to successfully manage its financial and operational performance during 2021/2022. However, significant risks surrounding future uncertainties continue to affect plans for the Board to effectively manage budgetary pressures.

Acknowledgements

During the 2021/2022 financial year the Board's financial position has required continuous scrutiny and strict budgetary control. We would like to thank the Bridge Engineer and the Bridge staff for their assistance in controlling the Board's expenditure and income. In addition, we wish to mention our appreciation of the help and co-operation provided during the financial year by the elected members and by Roger Mennie, Clerk to the Board.

Finally, we would conclude our report by thanking all staff who contributed to the preparation of the Board's 2021/2022 Annual Accounts.

Robert Emmott, BSc, CPFA

**Treasurer
Tay Road Bridge
Joint Board
12 September 2022**

**Alan Hutchison,
BEng (Hons), MSc,
CEng, FICE, MCIHT**

**Bridge Manager
Tay Road Bridge
Joint Board
12 September 2022**

**Councillor Lynne Short,
BA**

**Chair
Tay Road Bridge
Joint Board
12 September 2022**

TAY ROAD BRIDGE JOINT BOARD ANNUAL GOVERNANCE STATEMENT

Scope of Responsibility

Tay Road Bridge Joint Board is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards. This is to ensure that public funds and assets at its disposal are safeguarded, properly accounted for and used economically, efficiently, effectively, and ethically. The Joint Board also has a duty to make arrangements to secure continuous improvement in the way its functions are carried out.

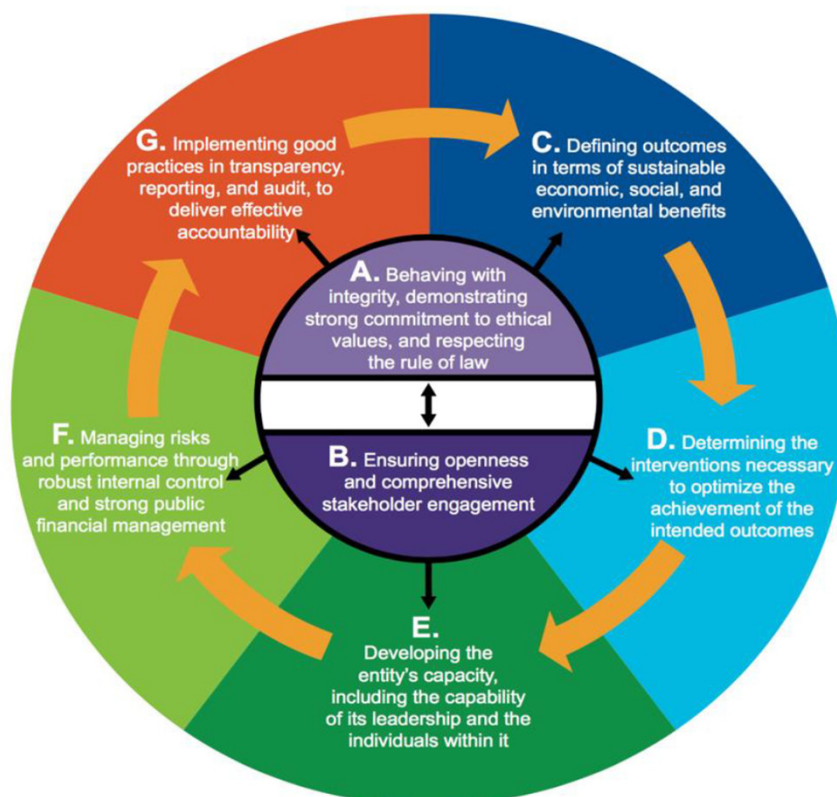
In discharging these responsibilities elected members and senior officers are responsible for implementing effective arrangements for governing the Joint Board's affairs and facilitating the effective exercise of its functions, including arrangements for the management of risk.

In June 2022, the Joint Board approved and adopted an updated Local Code of Corporate Governance that is consistent with the principles of the CIPFA/SOLACE (Chartered Institute of Public Finance & Accountancy / Society of Local Authority Chief Executives) framework *Delivering Good Governance in Local Government (2016)*. This statement explains how Tay Road Bridge Joint Board delivers good governance and reviews the effectiveness of these arrangements.

The Joint Board's Governance Framework

The governance framework comprises the systems, processes, cultures and values by which the Joint Board is directed and controlled. It also describes the way it engages with and accounts to stakeholders. It enables the Joint Board to monitor the achievement of its strategic objectives and consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The framework reflects the arrangements in place to meet the seven supporting principles of effective corporate governance. These are as follows:



Within the overall control arrangements the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded, and material errors or irregularities are either prevented or would be detected within a timely period. It is based on a framework of regular management information, financial regulations, administrative procedures and management supervision.

TAY ROAD BRIDGE JOINT BOARD ANNUAL GOVERNANCE STATEMENT

The overall control arrangements include:

- reporting financial and operational information regularly to Joint Board meetings;
- clearly defined Standing Orders and Schemes of Administration covering Financial Regulations, Tender Procedures and Delegation of Powers;
- approved Fraud Guidelines which include anti-fraud and corruption strategies, and "whistle-blowing" arrangements under the Public Interest Disclosure Act 1998;
- approved Anti-Bribery Policy;
- setting targets to measure financial and service performance;
- formal revenue and capital budgetary control systems and procedures; and
- the assurances provided by Internal Audit through their independent review work of the Joint Board's internal control systems.

Additionally, in order to support Chief Financial Officers in the fulfilment of their duties and to ensure that local authority organisations have access to effective financial advice of the highest level, CIPFA's *Role of the Chief Financial Officer (2016)* has introduced a "comply or explain" requirement in the Annual Accounts. The Treasurer complies with the principles set out in CIPFA's *Role of the Chief Financial Officer (2016)*.

The new CIPFA's *Financial Management Code (2019)* (FM Code) is designed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability. For the first time the FM Code sets out the standards of financial management for local authorities. Local government finance in the UK is governed by primary legislation, regulation and professional standards as supported by statutory provision. The general financial management of a local authority, however, has not until now been supported by a professional code. The FM Code has been introduced because the exceptional financial circumstances faced by local authorities have revealed concerns about fundamental weaknesses in financial management, particularly in relation to organisations that may be unable to maintain services in the future. 2021/2022 is the first full year of compliance with the FM Code. The board complies with the principles and standards set out in CIPFA's FM Code (2019).

Review of Effectiveness

Members and officers of the Joint Board are committed to the concept of sound governance and the effective delivery of Joint Board services and take into account comments made by internal and external auditors and prepare action plans as appropriate. The effectiveness of the governance framework is reviewed annually by senior officers. Their review of the Local Code of Corporate Governance, includes the completion of a self-assessment of their own arrangements. This involved the completion of a 94-point checklist covering the seven supporting principles defined in CIPFA/SOLACE's *Delivering Good Governance in Local Government (2016)*. This indicated a high level of compliance.

In addition, as part of the Annual Governance Statement process the Bridge Manager completes a self-assessment checklist of the Board's own governance, risk management and internal control arrangements. This involved the completion of a 74-point checklist covering seven key governance areas of Service Planning and Performance Management; Internal Control Environment; Fraud Prevention and Detection; Budgeting, Accounting and Financial Control; Risk Management and Business Continuity; Asset Management; Partnerships; and Information Governance. This again indicated a high level of compliance.

The Joint Board's Internal Audit provider conforms with Public Sector Internal Audit Standards and reports to the Joint Board. Internal Audit undertakes an annual programme of work, which is reported to the Joint Board. The Internal Auditor provides an independent opinion on the adequacy and effectiveness of the system of internal control. In the opinion of the Joint Board's Internal Auditor, overall the Board operates adequate internal control systems as defined in the Audit Needs Assessment. The audit and assurance work has not identified any significant gaps in the Board's control environment that would increase the risk of financial loss. This opinion was arrived at by taking into consideration the internal audit, risk management and other assurance work that has been undertaken during 2021/2022 and in previous years since the internal auditors original appointment in 2010.

TAY ROAD BRIDGE JOINT BOARD ANNUAL GOVERNANCE STATEMENT

Impact of Coronavirus Pandemic on Corporate Governance

The UK Government announced a lockdown on 23 March 2020 in response to the Covid 19 pandemic. This had a major impact on the management and operations of the bridge. Management took immediate action to safeguard employees and bridge users. These actions were taken to maintain resilience and ensured bridge availability and the continued safety of employees and bridge users during this challenging and unprecedented time. Business Continuity Planning / Incident Response meetings were held between key personnel and guidance issued to all staff on a regular basis. As the pandemic progressed into 2021/2022 the impact reduced but the board continued to take steps to ensure adherence to all Scottish Government advice to remain Covid-19 safe for Board Members, employees, service users and members of the public.

The Annual Governance Statement assesses governance in place during 2021/2022 so the majority of the year was affected by coronavirus. The conclusion on whether or not governance is fit for purpose should reflect the normal operations. However, coronavirus has impacted on governance since March 2020 and the Annual Governance Statement has to reflect the circumstances at the time of publication and the impact on governance.

The impact on governance affected the Board in 2020/2021, for example changes to decision making arrangements whereby the following procedures were implemented for Board business from 23 March 2020 until the resumption of Board meetings in September 2020, albeit virtually. Virtual Board meetings have continued throughout 2021/2022.

Continuous Improvement Agenda

The Joint Board's progress against the Continuous Improvement Agenda items for 2021/2022 is detailed in Table 1. Several items are still in progress and have been carried forward to be actioned in 2022/2023. Additional areas for improvement have also been identified by Joint Board officers and these are included in Table 2 and form the Continuous Improvement Action Plan for 2022/2023. These were identified in the self-assessment checklists that were completed as part of the Joint Board's assurance gathering process and also from Internal Audit reviews.

During 2022/2023 steps will be taken to address the outstanding items identified in the Continuous Improvement Agenda to further enhance the Joint Board's governance arrangements.

The annual review demonstrates sufficient evidence that the code's principles of delivering good governance in local government operated effectively and the Joint Board complies with the Local Code of Corporate Governance in all significant respects.

Councillor Lynne Short, BA
Chair
Tay Road Bridge Joint Board
12 September 2022

Alan Hutchison, BEng (Hons), MSc, CEng,
FICE, MCIHT. Bridge Manager
Tay Road Bridge Joint Board
12 September 2022

ANNUAL GOVERNANCE STATEMENT

TABLE 1 - IMPROVEMENT AGENDA FOR 2021/2022

Original Improvement Agenda						Progress Update	
	Improvement	Source	Source Date	Responsible Officer	Target Completion Date	Actual Completion Date	Comments (e.g. Estimated Completion Date, Reasons for delays, etc.)
1	Update Data Protection procedures to ensure compliance with GDPR: Develop Records Management Plan.	Local Code of Corporate Governance 2018/2019 (Principle A: Integrity & Ethics and F: Managing Risks & Performance).	Carried forward from 2019/2020. In progress.	Bridge Manager	31/12/2021	Annual review required. 2021 review completed on 16/12/2021	Review with Dundee City Council's (DCC) Information Governance Manager completed on 16 December 2021. All actions arising from meeting completed apart from the requirement to arrange training on Data Protection to be rolled out to all staff in 2022.
2	Review the Board's website in terms of its quality in delivering information to bridge users and implement improvements.	Local Code of Corporate Governance 2018/2019 (Principle B: Openness and E: Developing the Entity).	Carried forward from 2019/2020. In progress.	Bridge Manager	31/12/2021	01/09/2021	New website launched in 2021. Further user questionnaire to be issued by Spring 2023 to seek feedback from public to help plan further improvements if practicable.
3	Update Bridge Byelaws.	Local Code of Corporate Governance 2019/2020 (Principle A: Integrity & Ethics) & Internal Audit Report (2019/2) Compliance with Legislation.	Carried forward from 2019/2020. In progress.	Clerk / Bridge Manager	31/12/2021		Covid-19 impeded delivery because hard copies could not be displayed for public viewing. Given the time that has passed since Board approval in June 2020, the Board Officers have agreed to take the new byelaws to the June 2022 Board for an updated approval (there will be a change in Board members between the 2020 and 2022 cohort). *
4	Revise Whistle-Blowing Policy.	Whistle-Blowing Policy (Report 12-2016 at June 2016 Board meeting).	Carried forward from 2019/2020. In progress.	Bridge Manager	31/12/2021		To be carried forward. New target date December 2022. TRBJB follow DCC procedures and DCC are currently updating the policy. We will await this update before we roll out to staff. *

5	Hold monthly Management Meetings instead of quarterly to improve control given number of capital and inspection surveys due from 2020.	Local Code of Corporate Governance 2019/2020 (Principle D: Achieving Intended Outcomes).	Carried forward from 2020/2021. In progress.	Bridge Manager	31/12/2021	Dec-21	Management meetings have been held inconsistently in 2021 due to staff absences. Meetings are calendared monthly to April 2023.
6	Review structure and shift patterns of Operations team to improve staff welfare and service to users.	Local Code of Corporate Governance 2019/2020 (Principle E: Developing the Entity).	Carried forward from 2020/2021. In progress.	Bridge Manager	31/12/2021	01/07/2021	New shift pattern and restructure now fully operational.
7	Bridge manager development and performance review to be re-established.	Local Code of Corporate Governance 2019/2020 (Principle E: Developing the Entity).	Carried forward from 2020/2021. In progress.	Engineer	31/12/2021	31/01/2022	This action has been resolved through face to face EPDR. Future appraisals to be based on annual refresh.
8	Develop checklist to assist in collation and recording of all evidence required to demonstrate compliance with Construction Design Management (CDM) 2015 Regulations.	Internal Audit Report 2020/03 Management of Health & Safety.	Carried forward from 2020/2021. In progress.	Bridge Manager	31/12/2021	01/09/2021	Checklist created and now being adopted.
9	Ensure that a formal programme of reporting of data protection issues to the Joint Board.	Internal Audit Report 2020/05 Data Protection.	Carried forward from 2020/2021. In progress.	Clerk / Bridge Manager	31/12/2021		A Board report titled Annual Update on Privacy, Data protection and GDPR will be presented to the Board every March Board to report on whether there have been any breaches and that all policies relating to these matters have been reviewed. To be carried forward to March 2023. *
10	Transport and Works Manager and Administration Officer to attend training course on Recruitment and Interviewing to enable the Board to recruit more effectively at all levels.	Annual Governance Self-Assessment Checklist.	Carried forward from 2020/2021. In progress.	Bridge Manager	31/12/2021		To be carried forward to new target date December 2022. Training not yet available through DCC. *

11	Review the Board's response to the Covid 19 crisis.		Carried forward from 2020/2021. In progress.	Bridge Manager	31/12/2021		Covid -19 crisis is still ongoing. Dynamic changes to procedures are being rolled out when government advice changes, evidenced by risk assessments issued to staff.
12	Develop a TRB Team Charter to help convey core service values / standards to managers and employees.	Local Code of Corporate Governance 2020/2021 (Principle A: Integrity & Ethics and B: Openness).	New for 2021/2022.	Bridge Manager	31/03/2022	01/07/2021	Team Charter introduced to coincide with organisation staffing changes and boost morale by providing clear expectations to improve focus and support to help staff manage the change successfully.
13	Revise Communications Policy.	Local Code of Corporate Governance 2020/2021 (Principle B: Openness).	New for 2021/2022.	Bridge Manager	31/03/2022		Meeting held with Head of DCC Communications January 2022. DCC progressing. New target December 2022. *
14	Establish a formal business case process for all major capital projects.	Internal Audit Report 2021/03 Capital Projects.	New for 2021/2022.	Bridge Manager	31/03/2022		This will form part of future Capital Plan Project reports to the Board as required. *

* Carried forward items have been included in Table 2 with new target completion dates.

ANNUAL GOVERNANCE STATEMENT

TABLE 2 - IMPROVEMENT AGENDA FOR 2022/2023

	Improvement	Source	Source Date	Respons-ible Officer	Target Completion Date	Details
1	Update Bridge Byelaws.	Local Code of Corporate Governance 2019/2020 (Principle A: Integrity & Ethics) & Internal Audit Report (2019/2) Compliance with Legislation.	Carried forward from 2019/2020. In progress.	Clerk / Bridge Manager	31/03/2023	Carried forward from 2021/2022. In progress.
2	Revise Whistle-Blowing Policy.	Whistle-Blowing Policy (Report 12-2016 at June 2016 Board meeting).	Carried forward from 2019/2020. In progress.	Bridge Manager	31/12/2022	Carried forward from 2021/2022. In progress.
3	Ensure that a formal programme of reporting of data protection issues to the Joint Board.	Internal Audit Report 2020/05 Data Protection.	Carried forward from 2020/2021.	Clerk / Bridge Manager	31/03/2023	Carried forward from 2021/2022. In progress.
4	Transport and Works Manager and Administration Officer to attend training course on Recruitment and Interviewing to enable the Board to recruit more effectively at all levels.	Annual Governance Self-Assessment Checklist.	Carried forward from 2020/2021.	Bridge Manager	31/12/2022	Carried forward from 2021/2022. In progress.

5	Review the Board's response to the Covid 19 crisis.		Carried forward from 2020/2021.	Bridge Manager	31/12/2022	Carried forward from 2021/2022. In progress.
6	Revise Communications Policy.	Local Code of Corporate Governance 2020/2021 (Principle B: Openness).	Carried forward from 2021/2022.	Bridge Manager	31/12/2022	Carried forward from 2021/2022. In progress.
7	Establish a formal business case process for all major capital projects.	Internal Audit Report 2021/03 Capital Projects.	New for 2021/2022.	Bridge Manager	31/03/2023	Carried forward from 2021/2022. In progress.
8	Review all Board Human Resource policies to provide comfort that the Board's policies are aligned with DCC and up-to-date with legislation.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	New for 2022/2023.	Bridge Manager	31/03/2023	Source: Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.
9	Improve communication of Risk Assessments & re-introduce regular Health and Safety meetings.	Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.	New for 2022/2023.	Bridge Manager	31/03/2023	Source: Annual Governance Statement self-assessment checklist, section 2: Internal Control Environment.

TAY ROAD BRIDGE JOINT BOARD ANNUAL REMUNERATION REPORT

INTRODUCTION

The Board is required to prepare and publish within its Annual Accounts an annual Remuneration Report under the Local Authority Accounts (Scotland) Amendment Regulations 2014. The report sets out the remuneration of the Chair and Vice-Chair and Senior Employees of the Board and accrued pension benefits of the Senior Employees of the Board. The report also provides information on the number of Board employees (including Senior Employees) whose total actual remuneration was £50,000 or more, this information being disclosed in salary bandings of £5,000 above £50,000. The following report has been prepared in accordance with the aforementioned Regulations and also in accordance with other relevant guidance.

The Board's External Auditor is required to audit certain parts of the Remuneration Report and give a separate opinion in his report on the Annual Accounts as to whether the Remuneration Report has been properly prepared in accordance with the Regulations. All of the tables in this report are subject to audit, and the remainder of the report is subject to review.

REMUNERATION ARRANGEMENTS

Senior Board Members

The remuneration of Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2020 (SSI No. 2020/26). The Regulations set out the remuneration payable to Councillors with the responsibility of a Chair or Vice-Chair of a Joint Board. The Regulations require the remuneration to be paid by the Council of which the Chair or Vice-Chair is a member. The Board has an arrangement with each Council which remunerates the Chair and Vice-Chair, to reimburse the Council for the additional costs of that councillor arising from them being a Chair or Vice-Chair of the Board. The disclosures made in this report are limited to the amounts paid to the Council by the Board for remuneration and do not reflect the full value of the remuneration that may be paid to the councillor. The remuneration details for the Chair and Vice-Chair of Tay Road Bridge Joint Board are set out in Table 1.

Senior Employees

The salary of Senior Employees is set by reference to national agreements. The salaries of senior employees of the Board take into account the duties and responsibilities of their posts. The Board is responsible for agreeing the salaries of senior employees. All Board employees are entitled to participate in Dundee City Council's Contract Car Hire Scheme, subject to meeting certain criteria. The Council's Policy & Resources Committee is responsible for agreeing the terms of the Contract Car Hire Scheme.

For the purposes of the Remuneration Report, the Regulations set out the following criteria for designation as a Senior Employee of the Board:

- (i) has responsibility for management of the Board to the extent that the person has power to direct or control the major activities of the Board (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons;
- (ii) holds a post that is politically restricted by reason of section 2(1)(a), (b) or (c) of the Local Government and Housing Act 1989; or
- (iii) annual remuneration, including any remuneration from a local authority subsidiary body, is £150,000 or more.

The Board has determined that one employee met the criteria for designation as a Senior Employee in 2021/2022, with the employee falling into category (i) above. The remuneration details for the Senior Employees of the Board are set out in Table 2.

The Regulations also require information to be published on the total number of Board employees (including Senior Employees) whose total actual remuneration was £50,000 or more. This information is to be disclosed in salary bandings of £5,000 above £50,000 and is shown in the following table.

Remuneration Bands	No of	No of
	Employees	Employees
	2021/2022	2020/2021
£55,000 - £59,999	0	1
£60,000 - £64,999	1	0
Total	1	1

TAY ROAD BRIDGE JOINT BOARD ANNUAL REMUNERATION REPORT

EXIT PACKAGES

There were no exit packages agreed during 2021/2022 (2020/2021: None).

TRADE UNION (Facility Time Publication Requirements) REGULATIONS 2017

The Trade Union (Facility Time Publication Requirements) Regulations 2017 came into force on the 1st April 2017. These regulations place a legislative requirement on relevant public sector employers to collate and publish, on an annual basis, a range of data on the amount and cost of facility time within their organisation. The board does not have any union representatives that are given paid time off to carry out union activity (2020/2021: none).

ACCRUED PENSION BENEFITS

Pension benefits for Local Government Employees are provided through the Local Government Pension Scheme (LGPS). A new Local Government Pension Scheme (Scotland) came into effect on 1 April 2015 based on career average related earnings (CARE Scheme).

From 1 April 2009 a five tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership. Prior to 2009, contribution rates were set at 6% for all non-manual employees. The members' contribution rates for 2021/2022 remain at the 2009/2010 rates although the pay bandings have been adjusted. The tiers and contribution rates are as follows:

Whole Time Pay	Contribution Rate 2021/2022	Whole Time Pay	Contribution Rate 2020/2021
On earnings up to and including £22,300	5.50%	up to and including £22,200	5.50%
On earnings above £22,301 and up to £27,300	7.25%	above £22,200 and up to £27,100	7.25%
On earnings above £27,301 and up to £37,400	8.50%	above £27,100 and up to £37,200	8.50%
On earnings above £37,401 and up to £49,900	9.50%	above £37,200 and up to £49,600	9.50%
On earnings above £49,900	12%	above £49,600	12%

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned.

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/49th of average pensionable salary and years of pensionable service. Prior to 2015 the accrual rate guaranteed a pension based on 1/60th of final pensionable salary and years of pensionable service. Prior to 2009 the accrual rate guaranteed a pension based on 1/80th and a lump sum based on 3/80th of final pensionable salary and years of pensionable service.

Senior Employees

The accrued pension benefits for Senior Employees are set out in Table 3, together with the pension contributions made by the Board.

Assumptions and Contextual Information

The value of the accrued pension benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. The pension figures shown relate to the benefits that the person has accrued as a consequence of their total Local Government service and not just their current appointment.

**TAY ROAD BRIDGE JOINT BOARD
ANNUAL REMUNERATION REPORT**

In considering the accrued pension benefits figures the following contextual information should be taken into account:

- (i) the figures for pension and lump sum are illustrative only in light of the assumptions set out above and do not necessarily reflect the actual benefits that any individual may receive upon retirement.
- (ii) the accrued benefits figures are reflective of the pension contributions that both the employer and the scheme member have made over a period of time. In 2021/2022, the scheme member contribution rate for Senior Employees of the Board was 8.0% of pensionable pay (2020/2021: 8.1%). In 2021/2022, the employer contribution rate was 17% of pensionable pay for Senior Employees (2020/2021: 17%).

**Councillor Lynne Short, BA
Chair
Tay Road Bridge Joint Board
12 September 2022**

**Alan Hutchison, BEng (Hons), MSc, CEng,
FICE, MCIHT. Bridge Manager
Tay Road Bridge Joint Board
12 September 2022**

TABLE 1 – REMUNERATION OF COUNCILLORS WHO ARE CHAIR AND VICE-CHAIR OF TAY ROAD BRIDGE JOINT BOARD

Councillor Name	Responsibility	Salary, Fees & Allowances	Taxable Expenses	Total Remuneration 2021/2022	Total Remuneration 2020/2021
		£	£	£	£
Lynne Short	Chair, Tay Road Bridge Joint Board	6,885	-	6,885	2,234
Jonny Tepp	Vice-Chair, Tay Road Bridge Joint Board	3,482	-	3,482	3,349
Total		10,367	-	10,367	5,583

Councillor Short's 2021/2022 remuneration figure includes an amount of £2,232 which was undercharged by Dundee City Council in 2020/2021.

TABLE 2 – REMUNERATION OF SENIOR EMPLOYEES

Employee Name	Post Title	Salary, Fees & Allowances	Total Remuneration 2021/2022	Total Remuneration 2020/2021
		£	£	£
Alan Hutchison	Bridge Manager	60,084	60,084	59,343
Total		60,084	60,084	59,343

TABLE 3 – SENIOR EMPLOYEES ACCRUED PENSION BENEFITS

Employee Name	Post Title	Pension as at 31 March 2022	Pension Difference from 31 March 2021	Lump Sum as at 31 March 2022	Lump Sum Difference from 31 March 2021	Pension Contribution 2021/2022	Pension Contribution 2020/2021
		£000	£000	£000	£000	£000	£000
Alan Hutchison	Bridge Manager	18	2	9	-	10	10
Total		18	2	9	-	10	10

TAY ROAD BRIDGE JOINT BOARD
STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

The Board's responsibilities

The Board is required to:

- make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this Board, that officer is the Treasurer;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003); and
- approve the Audited Annual Accounts.

I confirm that these Annual Accounts were approved for signature by the Joint Board at its meeting on 12 September 2022.

Signed on behalf of Tay Road Bridge Joint Board

Councillor Lynne Short, BA
Chair
Tay Road Bridge Joint Board
12 September 2022

The Treasurer's responsibilities

The Treasurer is responsible for the preparation of the Board's Annual Accounts in accordance with proper practices as required by legislation and set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code of Practice').

In preparing the Annual Accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation; and
- complied with the Code of Practice (in so far as it is compatible with legislation).

The Treasurer has also:

- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the Annual Accounts give a true and fair view of the financial position of the Board at the reporting date and the transactions of the Board for the year ended 31 March 2022.

Robert Emmott, BSc, CPFA
Treasurer
Tay Road Bridge Joint Board
13 June 2022

**TAY ROAD BRIDGE JOINT BOARD
EXPENDITURE AND FUNDING ANALYSIS**

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ADJUSTMENTS BETWEEN FUNDING AND ACCOUNTING BASIS

This note provides a reconciliation of the main adjustments to Net Expenditure Chargeable to the General Reserve to arrive at the amounts in the Comprehensive Income and Expenditure Statement (CIES). The relevant transfers between reserves are explained in the Movement in Reserves Statement.

2021/2022

Adjustments from General Reserve to arrive at Comprehensive Income & Expenditure Statement Amounts	Adjustments between Funding & Accounting Basis			
	Adjustments for Capital Purposes	Net Change for the		Total Adjustments
		Pensions Adjustment	Other Differences	
<i>Explanatory Notes:</i>	(1)	(2)	(3)	
	£000	£000	£000	£000
Administration	-	22	-	22
Operations	-	107	-	107
Plant & Equipment Operating Costs	-	-	-	-
Bridge Maintenance	-	63	-	63
Corporate Costs	2,109	-	-	2,109
Net Cost of Services	2,109	192	-	2,301
Other Operating Income & Expenditure from the Expenditure & Funding Analysis	(550)	15	(2)	(537)
Difference between General Reserve Surplus or Deficit and CIES Surplus or Deficit on the Provision of Services	1,559	207	(2)	1,764

2020/2021

Adjustments from General Reserve to arrive at Comprehensive Income & Expenditure Statement Amounts	Adjustments between Funding & Accounting Basis			
	Adjustments for Capital Purposes	Net Change for the		Total Adjustments
		Pensions Adjustment	Other Differences	
<i>Explanatory Notes:</i>	(1)	(2)	(3)	
	£000	£000	£000	£000
Administration	-	4	-	4
Operations	-	58	-	58
Plant & Equipment Operating Costs	-	-	-	-
Bridge Maintenance	-	39	-	39
Corporate Costs	2,037	-	-	2,037
Net Cost of Services	2,037	101	-	2,138
Other Operating Income & Expenditure from the Expenditure & Funding Analysis	(815)	24	4	(787)
Difference between General Reserve Surplus or Deficit and CIES Surplus or Deficit on the Provision of Services	1,222	125	4	1,351

**TAY ROAD BRIDGE JOINT BOARD
EXPENDITURE AND FUNDING ANALYSIS**

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Explanatory Notes:

- 1) Adjustments for capital purposes - this column adds in depreciation and impairment and revaluation gains and losses in the services line and for:
 - a) Other operating expenditure - adjustments for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets.
 - b) Financing and investment income and expenditure - the statutory charges for capital financing i.e. loan repayments and other revenue contributions are deducted from other income and expenditure as these are not chargeable under generally accepted accounting practices.
 - c) Taxation and non-specific grant income and expenditure - capital grants are adjusted for income not chargeable under generally accepted accounting practices. Revenue grants are adjusted from those receivable in the year to those receivable without conditions or for which conditions were satisfied throughout the year. The Taxation and Non Specific Grant Income and Expenditure line is credited with capital grants receivable in the year without conditions or for which conditions were satisfied in the year.
- 2) Net change for the removal of pension contributions and the addition of IAS 19 Employee Benefits pension related expenditure and income:
 - a) For services this represents the removal of the employer pension contributions made by the Board as allowed by statute and the replacement with current service costs and past service costs.
 - b) For Financing and investment income and expenditure - the net interest on the defined benefit liability is charged to the Comprehensive Income and Expenditure Statement.
- 3) Other differences between amounts debited / credited to the Comprehensive Income and Expenditure Statement and amounts payable /receivable to be recognised under statute:
 - a) For services this represents the inclusion of a charge for short-term accumulating compensating absences, mainly relating to accrued annual leave entitlement. Allocations of insurance costs and impairment allowances on trade debtors have been included.

EXPENDITURE AND INCOME ANALYSED BY NATURE

The Board's expenditure and income is analysed as follows:

	2020/2021	2021/2022
	Net	Net
Expenditure:	Expenditure /	Expenditure /
	(Income)	(Income)
	£000	£000
Staff Costs	1,020	1,177
Property Costs	84	78
Supplies & Services	342	370
Transport Costs	29	33
Third Party Payments	126	126
Corporate Costs	2,037	2,109
Total Expenditure	3,638	3,893
Income:		
Fees, Charges & Other Service Income	(13)	(6)
Interest & Investment Income	11	8
Government Grants & Contributions	(2,285)	(2,131)
Total Income	(2,287)	(2,129)
(Surplus) or Deficit on Provision of Services	1,351	1,764

**TAY ROAD BRIDGE JOINT BOARD
MOVEMENT IN RESERVES STATEMENT**

The Movement on Reserves Statement shows the movement from the start of the year to the end on the different reserves held by the Board, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure) and 'unusable reserves.' The Statement shows how the movements in year of the Board's reserves are broken down between gains and losses incurred in accordance with generally accepted accounting practices. The Net Increase / (Decrease) line shows the statutory General Reserve Balance movements in the year following those adjustments.

	Revenue Reserves			
	General Fund Balance £000	Total Usable Reserves £000	Unusable Reserves £000	Total Board Reserves £000
Balance at 31 March 2020	(1,161)	(1,161)	(65,123)	(66,284)
<u>Movement in Reserves during 2020/2021</u>				
Total Comprehensive Expenditure and Income	1,351	1,351	(445)	906
Adjustments between accounting basis & funding basis under regulations (note 5)	(1,351)	(1,351)	1,351	-
Net (Increase) / Decrease before Transfers to Earmarked Reserves	-	-	906	906
Transfers to / (from) Earmarked Reserves	-	-	-	-
(Increase) / Decrease in 2020/2021	-	-	906	906
Balance at 31 March 2021 carried forward	(1,161)	(1,161)	(64,217)	(65,378)
Total Comprehensive Expenditure and Income	1,764	1,764	(809)	955
Adjustments between accounting basis & funding basis under regulations (note 5)	(1,764)	(1,764)	1,764	-
Net (Increase) / Decrease before Transfers to Earmarked Reserves	-	-	955	955
Transfers to / (from) Earmarked Reserves	-	-	-	-
(Increase) / Decrease in Year	-	-	955	955
Balance at 31 March 2022 carried forward	(1,161)	(1,161)	(63,262)	(64,423)

**TAY ROAD BRIDGE JOINT BOARD
BALANCE SHEET**

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Board. The net assets of the Board (assets less liabilities) are matched by the reserves held by the Board. Reserves are reported in two categories. The first category of reserves are usable reserves, i.e. those reserves that the Board may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may only be used to fund capital expenditure). The second category of reserves is those that the Board is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

31 March 2021		Note	31 March 2022
£000			£000
64,853	Property, Plant & Equipment	20	63,295
68	Investment Property	19	68
64,921	Total Long Term Assets		63,363
50	Inventories	22	45
292	Short Term Debtors	23	319
835	Cash and Cash Equivalents	13	815
1,177	Total Current Assets		1,179
(92)	Short Term Creditors	24	(92)
(92)	Total Current Liabilities		(92)
(628)	Net Pension Liabilities	15	(27)
(628)	Total Long Term Liabilities		(27)
65,378	Net Assets		64,423
1,161	Usable reserves	9	1,161
64,217	Unusable Reserves	10	63,262
65,378	Total Reserves		64,423

Robert Emmott, BSc, CPFA

Treasurer

Tay Road Bridge Joint Board

13 June 2022

**TAY ROAD BRIDGE JOINT BOARD
CASH FLOW STATEMENT**

The Cash Flow Statement shows the changes in cash and cash equivalents of the Board during the reporting period. The statement shows how the Board generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Board are funded by way of grant income or from the recipients of services provided by the Board. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Board's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Board.

2020/2021		2021/2022
£000		£000
1,351	Net deficit on the provision of services	1,764
(2,265)	Adjust net surplus or deficit on the provision of services for non cash movements	(2,283)
883	Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities	619
(31)	Net cash flows from Operating Activities	100
556	Investing Activities (note 11)	(74)
(27)	Financing Activities (note 12)	(6)
498	Net (Increase) in cash and cash equivalents	20
1,333	Cash and cash equivalents at the beginning of the reporting period	835
835	Cash and cash equivalents at the end of the reporting period (note 13)	815

1 ACCOUNTING POLICIES

A General Principles

The Annual Accounts summarise the Board's transactions for the 2021/2022 financial year and its position at the year-end of 31 March 2022. The Board is required to prepare Annual Accounts by the Local Authority Accounts (Scotland) Regulations 2014. Section 12 of the Local Government in Scotland Act 2003 requires that they be prepared in accordance with proper accounting practices. These practices under Section 21 of the 2003 Act primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2021/2022 and the Service Reporting Code of Practice 2021/2022, and International Financial Reporting Standards (IFRS) and statutory guidance issued under Section 12 of the 2003 Act. The accounting convention adopted in the Annual Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets.

B Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received (including those rendered by the Board's employees) are recorded as expenditure when the services are received, rather than when payments are made.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

C Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents comprise short term lending that is repayable on demand or within 3 months of the Balance Sheet date and that is readily convertible to known amounts of cash with insignificant risk of change in value. In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Board's cash management.

D Changes in Accounting Policies and Estimates and Prior Period Errors

Changes in accounting policies are only made when required by proper accounting practices or when the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Board's financial position or financial performance. Where a change is made and it is material to the financial statements, it is applied retrospectively (unless otherwise stated) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change. Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

E Charges to Revenue for Non-Current Assets

The Comprehensive Income and Expenditure Statement is debited with the following amounts to record the cost of holding non-current assets during the year:

- depreciation attributable to the assets used by the Board; and
- revaluation and impairment losses on assets used by the Board where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off.

The Board is not required to apply revenue grant receipts to fund depreciation, revaluation and impairment losses. Depreciation, revaluation and impairment losses are therefore reversed by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement.

F Employee Benefits

Benefits Payable During Employment

Short-term employee benefits (those that fall due wholly within 12 months of the year-end), such as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees, are recognised as an expense in the year in which employees render service to the Board. An accrual is made for the cost of holiday entitlements earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the remuneration rates applicable in the following financial year, being the period in which the employee takes the benefit. The accrual is charged to Surplus or Deficit on Provision of Services, but then reversed out through the Movement in Reserves Statement so that holiday entitlements are charged to revenue in the financial year in which the holiday absence occurs.

Termination Benefits

Termination benefits are amounts payable as a result of a decision by the Board to terminate an employee's employment before the normal retirement date or an employee's decision to accept voluntary redundancy in exchange for those benefits and are charged on an accruals basis to the appropriate service segment or, where applicable, to the Corporate Costs line in the Comprehensive Income and Expenditure Statement at the earlier of when the Board can no longer withdraw the offer of those benefits or when the Board recognises costs for a restructuring. Where termination benefits involve the enhancement of pensions, statutory provisions require the General Reserve balance to be charged with the amount payable by the Board to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Post Employment Benefits

Employees of the Board are members of a separate pension scheme being the Local Government Pension Scheme (Tayside Pension Fund), a defined benefits scheme which is administered by Dundee City Council. The scheme provides defined benefits to members (retirement lump sums and pensions), earned as employees worked for the Board.

The Local Government Pension Scheme is accounted for as a defined benefits scheme:

- The liabilities of the Tayside Pension Fund attributable to the Board are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc, and projections of earnings for current employees.
- Liabilities are discounted to their value at current prices, using a discount rate based on the indicative rate of return on high quality corporate bond, iBoxx AA rated over 15 year corporate bond index.
- The assets of the Tayside Pension Fund attributable to the Board are included in the Balance Sheet at their fair value:
 - quoted securities – current bid price
 - unquoted securities – professional estimate
 - unitised securities – current bid price
 - property – market value.

The change in the net pensions liability is analysed into the following components:

- Service cost comprising:
 - current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to relevant operating areas;

- past service cost – the increase in liabilities arising as a result of a scheme amendment or curtailment the effect of which relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Corporate Costs; and
- net interest on the defined benefit liability / (asset), i.e. net interest expense for the Board – the change during the period in the net defined benefit liability / (asset) that arises from the passage of time charged to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability / (asset) at the beginning of the period – taking into account any changes in the net defined benefit liability / (asset) during the period as a result of contribution and benefit payments.
- Re-measurements comprising:
 - the return on plan assets – excluding amounts included in the net interest on the net defined benefit liability / (asset) – charged to the Pension Reserve as Other Comprehensive Income and Expenditure; and
 - actuarial gains and losses – changes in the net pensions liability that arise because events have not co-incided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- contributions paid to the Tayside Pension Fund – cash paid as employer’s contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Reserve balance to be charged with the amount payable by the Board to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are transfers to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact on the General Reserve of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Discretionary Benefits

The Board also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

G Events After the Reporting Period

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the Annual Accounts are adjusted to reflect such events; and
- those that are indicative of conditions that arose after the reporting period – the Annual Accounts are not adjusted to reflect such events, but where a category of events would have a material effect disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Annual Accounts.

H Government Grants and Contributions

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Board when there is reasonable assurance that:

- the Board will comply with the conditions attached to the payments; and
- the grants or contributions will be received.

Amounts recognised as due to the Board are not credited to the Comprehensive Income and Expenditure Account until conditions attaching to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset in the form of the grant or contribution are required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor. Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant line (Non-Specific Grant Income) in the Comprehensive Income and Expenditure Statement. Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Reserve Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied Account. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Account are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

I Heritage Assets

The Board's Heritage Assets are held in support of the primary objective of increasing knowledge, understanding and appreciation of the history of the Tay Road Bridge and the surrounding area. Heritage assets are recognised and measured (including the treatment of revaluation gains and losses) in accordance with the Board's accounting policies on property, plant and equipment. However, some of the measurement rules are relaxed in relation to heritage assets as detailed below. The accounting policies in relation to heritage assets are also presented below.

The Board's heritage assets are accounted for as follows:

Heritage Assets Not Recognised in the Balance Sheet

The Board holds heritage assets which, in light of the relaxation of measurement rules, are not recognised in the balance sheet. The Board considers that, due to the unique nature of the assets held and the lack of comparable values, the cost of obtaining valuations would be disproportionate in relation to the benefits to the users of the Board's financial statements. As a result, fair value information is unavailable and cost information is also unknown. These assets are therefore not recognised in the balance sheet, however, detailed information regarding them is held on relevant databases.

J Inventories and Long Term Contracts

Inventories are included in the Balance Sheet at the lower of cost and net realisable value. The cost of inventories is assigned using the First-in-First-out (FIFO) costing formula. Long-term contracts are accounted for on the basis of charging the Surplus or Deficit on the Provision of Services with the consideration allocated to the performance obligations satisfied based on the goods or services transferred to the service recipient during the financial year.

K Investment Properties

Investment properties are those that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or production of goods or is held for sale. Investment properties are measured initially at cost and subsequently at fair value, being the price that would be received to sell such an asset in an orderly transaction between market participants at the measurement date. As a non-financial asset, investment properties are measured at highest and best use. Properties are not depreciated but are re-valued annually according to market conditions at the year-end. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal. Rentals received in relation to investment properties are credited to the Financing and Investment Income and Expenditure line and result in a gain for the General Reserve Balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the Balance. The gains and losses are therefore reversed out of the General Reserve Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account.

L Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases. Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification. Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

The Board currently has no assets acquired under finance leases or leased to third parties on finance lease. The Board currently has no assets acquired under operating leases. Accounting policies for operating leases where the Board is a lessor are set out below.

The Board as Lessor

Where the Board grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet as a non-current asset and continues to be subject to depreciation, revaluation and impairment review, in accordance with the relevant accounting policies. Rental income is credited to the appropriate service line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g., there is a premium paid at the commencement of the lease). Any initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the relevant asset and charged as an expense over the lease term on the same basis as rental income.

M Property, Plant and Equipment

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Board and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred.

Measurement

Assets are initially measured at cost, comprising:

- the purchase price; and

- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Board does not capitalise borrowing costs incurred whilst assets are under construction.

Assets are then carried in the Balance Sheet using the following measurement bases:

- infrastructure and vehicles, plant & equipment – depreciated historical cost;
- all other assets – fair value, determined as the amount that would be paid for the asset in its existing use (existing use value – EUV).

Where there is no market-based evidence of current value because of the specialist nature of an asset, depreciated replacement cost is used as an estimate of current value. Assets included in the Balance Sheet at current value are re-valued sufficiently regularly to ensure that their carrying amount is not materially different from their current value at the year-end, but as a minimum every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains would be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a revaluation or impairment loss previously charged to a service. Where decreases in value are identified, the revaluation loss is accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains);
- where there is no balance in the Revaluation Reserve or insufficient balance, the carrying amount of the asset is written down against the relevant line(s) in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall. Where impairment losses are identified, they are accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains);
- where there is no balance in the Revaluation Reserve or insufficient balance, the carrying amount of the asset is written down against the relevant line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Assets Held for Sale / Disposals

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is re-valued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously recognised losses. Depreciation is not charged on Assets Held for Sale. Assets that are to be abandoned or scrapped are not reclassified as Assets Held for Sale.

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account. Amounts received for disposals are categorised as capital receipts. Receipts are required to be credited to the Capital Receipts Reserve, and can then only be used for new capital investment or set aside to reduce the Board's underlying need to borrow (the capital financing requirement). Receipts are appropriated to the Reserve from the General Reserve in the Movement in Reserves Statement. Amounts are appropriated to the Capital Adjustment Account from the General Reserve in the Movement in Reserves Statement.

Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land) and assets that are not yet available for use (i.e. assets under construction).

Depreciation is calculated on the following bases:

- buildings – straight-line allocation over the useful life of the property as estimated by the valuer.
- vehicles, plant and equipment – straight line allocation over between 3 and 30 years.
- infrastructure – straight-line allocation up to 120 years.

Depreciable assets are not depreciated in the year of purchase, but are depreciated in the year of disposal.

Where an item of Property, Plant and Equipment asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately. Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

N Reserves

Reserves are created by transferring amounts out of the General Reserve in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate expenditure line in that year to count against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then transferred back into the General Reserve Balance in the Movement in Reserves Statement so that there is no net charge against grant receipts for the expenditure. Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments, retirement and employee benefits and these reserves do not represent usable resources for the Board. Further information on the Board's reserves is contained in notes 9 and 10.

O VAT

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

P FAIR VALUE MEASUREMENT

The Board measures some of its non-financial assets as investment properties at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- a) in the principal market for the asset or liability; or
- b) in the absence of a principal market, in the most advantageous market for the asset or liability.

The Board measures the fair value of an asset or liability using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. When measuring the fair value of a non-financial asset, the Board takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling to another market participant that would use the asset in its highest and best use.

The Board uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. Inputs to the valuation techniques in respect of assets and liabilities for which fair value is measured or disclosed in the Board's financial statements are categorised within the fair value hierarchy as follows:

- Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities that the Board can access at the measurement date;
- Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; or
- Level 3 - unobservable inputs for the asset or liability.

The Board's investment properties are measured using the income approach, by means of a discounted cash flow method, where the expected cash flows from the properties are discounted (using a market derived discount rate) to establish the present value of the net income stream. The approach has been developed using the Board's own data requiring it to factor in assumptions such as the duration and timing of cash inflows and outflows, rent growth, occupancy levels, bad debt levels, maintenance costs, etc.

The Board's investment properties are therefore categorised as Level 3 in the fair value hierarchy as the measurement technique uses significant unobservable inputs to determine the fair value measurements (and there is no reasonably available information that indicates that market participants would use different assumptions).

2 ACCOUNTING STANDARDS THAT HAVE BEEN ISSUED BUT HAVE NOT YET BEEN ADOPTED

The deferral of implementation of IFRS 16 Leases to the 2024/2025 Code of Practice has meant that the 2022/2023 Code has not yet completed its full due process. There are no other relevant accounting standards that have been issued but that are not yet adopted in the 2022/2023 Code of Practice.

3 CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES

In applying the accounting policies set out in Note 1, the Board has had to make certain judgements about future events. The key judgement made in the Annual Accounts relates to the high degree of uncertainty about future levels of funding for public bodies, especially in light of the financial impact of the Covid 19 pandemic. The Board has determined that this uncertainty is not sufficient to provide an indication that the assets of the Board might be impaired as a result of a need to reduce levels of service provision or affect the underlying assumption of the Board's Going Concern basis.

4 ASSUMPTIONS MADE ABOUT THE FUTURE AND OTHER MAJOR SOURCES OF ESTIMATION

The Statement of Accounts contains estimated figures that are based on assumptions made by the Board about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Board's Balance Sheet at 31 March 2022 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Property, Plant and Equipment	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to individual assets. The current economic climate makes it uncertain that the Board will be able to sustain its current spending on repairs and maintenance, bringing into doubt the useful lives assigned to assets.	If the useful life of assets is reduced, depreciation increases and the carrying amount of the assets falls. It is estimated that the annual depreciation charge for property, plant and equipment would increase by £32,670 for every year that useful lives had to be reduced.
Pension Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Board with expert advice about the assumptions to be applied.	The effects on the net pensions liability of changes in individual assumptions can be measured. For instance, a 0.1% increase in the discount rate assumption would result in a decrease in the pension liability of £180,000. However, the assumptions interact in complex ways. During 2021/2022, the Board's actuaries advised that the net pensions assets had increased by £369,000 as a result of an increase in the return on assets less interest and net pension liabilities had decreased by £439,000 attributable to updating of the assumptions.

This list does not include any assets and liabilities that are carried at fair value based on a recently observed market price.

5 MOVEMENT IN RESERVES STATEMENT - ADJUSTMENTS BETWEEN ACCOUNTING BASIS AND FUNDING BASIS UNDER REGULATIONS

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Board in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Board to meet future capital and revenue expenditure.

	<u>Revenue</u> <u>Reserve</u>	<u>Capital</u> <u>Reserve</u>	<u>Capital</u> <u>Reserve</u>	<u>Movement</u> <u>in</u>	<u>Total</u>
	General Fund Balance	Capital Receipts Reserve	Capital Grants Unapplied Account	Unusable Reserves	2021/2022
2021/2022	£000	£000	£000	£000	£000
Adjustments involving the Capital Adjustment Account:					
<u>Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:</u>					
Charges for depreciation and impairment of non current assets	(2,110)	-	-	2,110	-
Revaluation Gains on Property, Plant & Equipment	1	-	-	(1)	-
Movements in the fair value of Investment Properties	-	-	-	-	-
Capital grants and contributions that have been applied to capital financing	550	-	-	(550)	-
<u>Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:</u>					
Capital expenditure charged against the General Reserve	-	-	-	-	-
Adjustments involving the Capital Receipts Reserve:					
Transfer of sale proceeds credited as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	-	-	-	-	-
Use of the Capital Receipts Reserve to finance new capital expenditure	-	-	-	-	-
Adjustments involving the Capital Grants Unapplied Account:					
Reversal of unapplied capital grant and contributions credited to the Comprehensive Income and Expenditure Statement	-	-	-	-	-
Adjustments involving the Pensions Reserve:					
Reversal of items relating to post employment benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement (see note 15)	(348)	-	-	348	-
Employer's pensions contributions and direct payments to pensioners payable in the year	141	-	-	(141)	-
Adjustment involving the Accumulating Compensated Absences Adjustment Account:					
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	2	-	-	(2)	-
Total Adjustments	(1,764)	-	-	1,764	-

	<u>Revenue Reserve</u>	<u>Capital Reserve</u>	<u>Capital Reserve</u>	<u>Capital Grants Unapplied Account</u>	<u>Movement in Unusable Reserves</u>	<u>Total 2020/2021</u>
2020/2021	General Fund Balance	Capital Receipts Reserve	Capital Grants Unapplied Account	Capital Grants Unapplied Account	in Unusable Reserves	Total 2020/2021
	£000	£000	£000	£000	£000	£000
Adjustments involving the Capital Adjustment Account:						
<u>Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:</u>						
Charges for depreciation and impairment of non current assets	(2,056)	-	-	-	2,056	-
Revaluation Gains on Property, Plant & Equipment	19	-	-	-	(19)	-
Movements in the fair value of Investment Properties	(3)	-	-	-	3	-
Capital grants and contributions that have been applied to capital financing	815	-	-	-	(815)	-
<u>Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:</u>						
Capital expenditure charged against the General Reserve	-	-	-	-	-	-
Adjustments involving the Capital Receipts Reserve:						
Transfer of sale proceeds credited as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	-	-	-	-	-	-
Use of the Capital Receipts Reserve to finance new capital expenditure	-	-	-	-	-	-
Adjustments involving the Capital Grants Unapplied Account:						
Reversal of unapplied capital grant and contributions credited to the Comprehensive Income and Expenditure Statement	-	-	-	-	-	-
Adjustments involving the Pensions Reserve:						
Reversal of items relating to post employment benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement (see note 15)	(253)	-	-	-	253	-
Employer's pensions contributions and direct payments to pensioners payable in the year	131	-	-	-	(131)	-
Adjustment involving the Accumulating Compensated Absences Adjustment Account						
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(4)	-	-	-	4	-
Total Adjustments	(1,351)	-	-	-	1,351	-

**TAY ROAD BRIDGE JOINT BOARD
NOTES TO THE FINANCIAL STATEMENTS**

6 COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT - OTHER OPERATING INCOME AND EXPENDITURE

2020/2021		2021/2022
<u>£000</u>		<u>£000</u>
(13)	Miscellaneous Income	(6)
-	(Gains) / Losses on the disposal of non current assets	-
<u>(13)</u>	Total	<u>(6)</u>

7 COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT - FINANCING AND INVESTMENT INCOME AND EXPENDITURE

2020/2021		2021/2022
<u>£000</u>		<u>£000</u>
24	Net interest on the defined benefit liability (asset)	15
(6)	Interest receivable and similar income	(1)
3	Changes in the fair value of investment properties	-
(10)	Net Income & Expenditure on investment properties	(6)
<u>11</u>	Total	<u>8</u>

8 COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT - NON SPECIFIC GRANT INCOME

2020/2021		2021/2022
<u>£000</u>		<u>£000</u>
(1,470)	Non-ring fenced government grants	(1,581)
(815)	Capital grants and contributions	(550)
-	Repayment of Capital grants and contributions	-
<u>(2,285)</u>	Total	<u>(2,131)</u>

9 BALANCE SHEET - USABLE RESERVES

Movements in the Authority's usable reserves are detailed in the Movement in Reserves Statement and note 5.

10 BALANCE SHEET - UNUSABLE RESERVES

31 March 2021		31 March 2022
<u>£000</u>		<u>£000</u>
749	Revaluation Reserve	749
64,105	Capital Adjustment Account	62,547
(628)	Pensions Reserve	(27)
(9)	Accumulating Compensated Absences Adjustment Account	(7)
<u>64,217</u>	Total Unusable Reserves	<u>63,262</u>

Revaluation Reserve

The Revaluation Reserve contains the gains made by the Board arising from increases in the value of its Property, Plant and Equipment. The balance is reduced when assets with accumulated gains are:

- re-valued downwards or impaired and the gains are lost;
- used in the provision of services and the gains are consumed through depreciation; or
- disposed of and the gains are realised.

The Reserve contains only revaluation gains accumulated since 1 April 2007, the date that the Reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

**TAY ROAD BRIDGE JOINT BOARD
NOTES TO THE FINANCIAL STATEMENTS**

2020/2021		2021/2022
<u>£000</u>		<u>£000</u>
762	Balance at 1 April	749
30	Upward Revaluation of assets	-
(43)	Downward revaluation of assets and impairment losses not charged to the Surplus/Deficit on the Provision of Services	-
-	Accumulated gains on assets sold or scrapped	-
-	Amount written off to the Capital Adjustment Account	-
<u>749</u>	Balance at 31 March	<u>749</u>

Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Account is debited with the cost of acquisition, construction or enhancement as depreciation and impairment losses are charged to the Comprehensive Income and Expenditure Statement. The Account is credited with the amounts set aside by the Board as finance for the costs of acquisition, construction and enhancement. The Account contains accumulated gains and losses on Investment Properties that have yet to be consumed by the Board. The Account also contains revaluation gains accumulated on Property, Plant and Equipment before 1 April 2007, the date that the Revaluation Reserve was created to hold such gains. Note 5 provides details of the source of all the transactions posted to the Account, apart from those involving the Revaluation Reserve.

2020/2021		2021/2022
<u>£000</u>		<u>£000</u>
65,330	Balance at 1 April	64,105
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:	
(2,056)	• Charges for depreciation and impairment of non current assets	(2,109)
19	• Revaluation losses on Property, Plant & Equipment	1
<u>(2,037)</u>	Net written out amount of the cost of non current assets consumed in the year	<u>(2,108)</u>
	Capital financing applied in the year:	
-	• Use of the Capital Receipts Reserve to finance new capital expenditure	-
815	• Capital grants and contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing	550
-	• Capital expenditure charged against the General Reserve	-
<u>815</u>	Total Capital Financing Applied during the year	<u>550</u>
(3)	Movements in the market value of Investment Properties debited or credited to the CIES	-
<u>64,105</u>	Balance at 31 March	<u>62,547</u>

**TAY ROAD BRIDGE JOINT BOARD
NOTES TO THE FINANCIAL STATEMENTS**

Pensions Reserve

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post employment benefits and for funding benefits in accordance with statutory provisions. The Board accounts for post employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Board makes employer's contributions to pensions funds or eventually pays any pensions for which it is directly responsible. The debit balance on the Pensions Reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Board has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

<u>2020/2021</u> <u>£000</u>		<u>2021/2022</u> <u>£000</u>
(964)	Balance at 1 April	(628)
(268)	Actuarial gains or (losses) on pensions assets and liabilities	-
726	Re-measurements of the net defined benefit liability / (asset)	808
(253)	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	(348)
131	Employer's pensions contributions and direct payments to pensioners payable in the year	141
(628)	Balance at 31 March	(27)

Accumulating Compensated Absences Adjustment Account

The Accumulating Compensated Absences Adjustment Account absorbs the differences that would otherwise arise on the General Reserve Balance from accruing for compensated absences earned but not taken in the year. Statutory arrangements require that the impact on the General Reserve Balance is neutralised by transfers to or from the Account.

<u>2020/2021</u> <u>£000</u>		<u>2021/2022</u> <u>£000</u>
(5)	Balance at 1 April	(9)
-	Settlement or cancellation of accrual made at the end of the preceding year	-
(4)	Amounts accrued at the end of the current year	2
(4)	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	2
(9)	Balance at 31 March	(7)

11 CASH FLOW STATEMENT - INVESTING ACTIVITIES

<u>2020/2021</u> <u>£000</u>		<u>2021/2022</u> <u>£000</u>
1,051	Purchase of property, plant and equipment, investment property and intangible assets	539
-	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	-
(495)	Other receipts from investing activities	(613)
556	Net cash flows from investing activities	(74)

**TAY ROAD BRIDGE JOINT BOARD
NOTES TO THE FINANCIAL STATEMENTS**

12 CASH FLOW STATEMENT - FINANCING ACTIVITIES

2020/2021		2021/2022
£000		£000
<u>(27)</u>	Other receipts from financing activities	<u>(6)</u>
<u>(27)</u>	Net cash flows from financing activities	<u>(6)</u>

13 CASH FLOW STATEMENT - CASH AND CASH EQUIVALENTS

The balance of Cash and Cash Equivalents is made up of the following elements:

31 March 2021		31 March 2022
£000		£000
<u>835</u>	Bank current account	<u>815</u>
<u>835</u>	Total cash and cash equivalents	<u>815</u>

14 EXTERNAL AUDIT COSTS

The Board has incurred the following costs in relation to the audit of the Annual Accounts provided by the Board's external auditors:

	2020/2021	2021/2022
	£000	£000
Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor for the year	<u>13</u>	<u>13</u>
Total	<u>13</u>	<u>13</u>

TAY ROAD BRIDGE JOINT BOARD NOTES TO THE FINANCIAL STATEMENTS

15 DEFINED BENEFIT PENSION SCHEMES

Participation in pension schemes

As part of the terms and conditions of employment of its officers, the Board makes contributions towards the cost of post employment benefits. Although these benefits will not actually be payable until employees retire, the Board has a commitment to make the payments and this needs to be disclosed at the time that employees earn their future entitlement.

The Board participates in two post employment schemes:

- The Local Government Pension Scheme (Tayside Pension Fund), which is administered locally by Dundee City Council and is a funded defined benefit final salary scheme, meaning that the Board and employees pay contributions into a fund, calculated at a level intended to balance the pension liabilities with investment assets. The Scheme currently provides benefits based on career average revalued salary and length of service on retirement.
- The Board also has liabilities for any discretionary pension payments outside the main scheme. These benefits are an unfunded defined benefit final arrangement, under which liabilities are recognised when awards are made. There are no investment assets built up to meet the pension liabilities for discretionary awards, and cash has to be generated to meet actual pensions payments as they eventually fall due.

The Tayside Pension Fund is operated under the regulatory framework for the Local Government Pension Scheme (Scotland) regulations 2008 and the governance of the scheme is the responsibility of the Pensions Investment Sub-Committee of the Policy and Resources Committee of Dundee City Council. Policy is determined in accordance with the Pension Fund Regulations. The investment managers of the fund are appointed by the Sub-Committee.

The principal risks to the Board of the scheme are the life expectancy assumptions, statutory changes to the scheme, structural changes to the scheme (i.e. large-scale withdrawals of members from the scheme), changes to inflation, bond yields and the performance of the equity investments held by the scheme. These are mitigated to a certain extent by the statutory requirements to charge the Cost of Services the amounts required by statute as described in the accounting policies note (please refer to Note 1 item F for further details).

**TAY ROAD BRIDGE JOINT BOARD
NOTES TO THE FINANCIAL STATEMENTS**

Transactions relating to post employment benefits

The Board recognises the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge the Board is required to make against reserves is based on the cash payable in the year, so the real cost of post employment/retirement benefits is reversed out of the General Reserve via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income and Expenditure Statement and the General Reserve Balance via the Movement in Reserves Statement during the year:

	Local Government Pension Scheme	
	2020/2021	2021/2022
	£000	£000
Comprehensive Income and Expenditure Statement:		
<i>Cost of Services:</i>		
• current service cost	229	333
• past service cost	-	-
• curtailment	-	-
<i>Financing and Investment Income and Expenditure</i>		
• net interest on the defined liability (asset)	21	11
• administration expenses	3	4
Total Post Employment Benefit Charged to the Surplus or Deficit on the Provision of Services	253	348
<i>Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement</i>		
Re-measurement of the net defined benefit liability comprising:		
• Return on plan assets (excluding amount included in the net interest expense)	(2,593)	(386)
• Other actuarial (gains) / losses on assets	268	-
• Actuarial gains and losses arising on changes in demographic assumptions	(310)	-
• Actuarial gains and losses arising on changes in financial assumptions	2,308	(439)
• Other (if applicable)	(131)	17
Total Re-measurements	(458)	(808)
Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	(205)	(460)
Movement in Reserves Statement:		
• reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits in accordance with the Code	(253)	(348)
<i>Actual amount charged against the General Fund Balance for pensions in the year:</i>		
• employers' contributions payable to scheme	131	141

**TAY ROAD BRIDGE JOINT BOARD
NOTES TO THE FINANCIAL STATEMENTS**

Pension assets and liabilities recognised in the Balance Sheet

Local Government Pension Scheme

	2019/2020	2020/2021	2021/2022
	£000	£000	£000
Net pension liabilities as at March:			
Present value of funded obligation	9,314	11,216	11,057
Fair value of scheme assets	(8,673)	(10,944)	(11,369)
Net liability	641	272	(312)
Present value of unfunded obligation	323	356	339
Net liability arising from defined benefit obligation	964	628	27

Assets and liabilities in relation to post employment benefits

Reconciliation of present value of the scheme liabilities (defined benefit obligation):

**Funded liabilities: Local
Government Pension Scheme**

	2020/2021	2021/2022
	£000	£000
Opening balance at 1 April	9,637	11,572
Current service cost	229	333
Interest cost	222	223
Contributions by scheme participants	43	47
<i>Re-measurement (gains) and losses:</i>		
○ change in financial assumptions	2,308	(439)
○ change in demographic assumptions	(310)	-
Experience gain on defined benefit obligation	(131)	17
Benefits paid	(426)	(357)
Past service costs, including curtailments	-	-
Closing balance at 31 March	11,572	11,396

Reconciliation of fair value of the scheme assets:

Local Government Pension Scheme

	2020/2021	2021/2022
	£000	£000
Opening balance at 1 April	8,673	10,944
Interest income on assets	201	212
Re-measurement gain: return on assets less interest	2,593	386
Actuarial gains and (losses)	(268)	-
Administration expenses	(3)	(4)
Employer contributions	131	141
Contributions by scheme participants	43	47
Benefits paid	(426)	(357)
Closing balance at 31 March	10,944	11,369

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at the Balance Sheet date. Expected returns on equity investments reflect long-term real rates of return experienced in the respective markets.

The actual return on scheme assets in the year was £598,000 (2020/2021: £2,794,000).

**TAY ROAD BRIDGE JOINT BOARD
NOTES TO THE FINANCIAL STATEMENTS**

The liabilities show the underlying commitments that the Board has in the long run to pay post employment (retirement) benefits. The total liability of £0.270m is reflected in the Board's Balance Sheet. However, statutory arrangements for funding the deficit mean that the financial position of the Board remains healthy. The deficit on the local government scheme will be made good by increased contributions over the remaining working life of employees (i.e., before payments fall due), as assessed by the scheme actuary.

Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. The Tayside Pension Fund has been assessed by Barnett Waddingham, an independent firm of actuaries, being based on the latest full valuation of the scheme as at 31 March 2021.

The principal assumptions used by the actuary have been:

	Local Government Pension Scheme	
	2020/2021	2021/2022
Long-term expected rate of return on assets in the scheme:		
Mortality assumptions:		
Longevity at 65 for current pensioners (years):		
Men	18.9	18.9
Women	22.2	22.3
Longevity at 65 for future pensioners (years):		
Men	20.2	20.3
Women	23.8	23.9
Rate of inflation (RPI)	2.90%	4.35%
Rate of inflation (CPI)	2.45%	3.35%
Rate of increase in salaries	3.90%	4.35%
Rate of increase in pensions	2.90%	3.35%
Rate of discounting scheme liabilities	1.95%	2.60%

The estimate of the defined benefit obligations is sensitive to the actuarial assumptions set out in the table above. The sensitivity analyses below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption analysed changes while all the other assumptions remain constant. The assumptions in longevity, for example, assume that the life expectancy increase or decreases for men and women. In practice, this is unlikely to occur, and changes in some of the assumptions may be interrelated. The estimations in the sensitivity analyses have followed the accounting policies for the scheme, i.e. on an actuarial basis using the projected unit credit method. The methods and types of assumptions used in preparing the sensitivity analysis below did not change from those used in the previous period.

Impact on the defined benefit obligation in the Scheme:

	Local Government Pension Scheme		
	£000	£000	£000
	+0.1%	0%	-0.1%
Adjustment to discount rate:			
o Present value of total obligation	11,216	11,396	11,579
o Projected service cost	296	304	312
Adjustment to long term salary increase:			
o Present value of total obligation	11,422	11,396	11,371
o Projected service cost	304	304	304
Adjustment to pension increases and deferred re-valuation:			
o Present value of total obligation	11,552	11,396	11,243
o Projected service cost	312	304	296
Adjustment to mortality age rating assumption:	+ 1 year	None	- 1 year
o Present value of total obligation	12,056	11,396	10,775
o Projected service cost	319	304	290

TAY ROAD BRIDGE JOINT BOARD
NOTES TO THE FINANCIAL STATEMENTS

The Board's share of Tayside Pension Fund's assets consist of the following categories, by amount and proportion of the total assets held:

	31 March 2021 £000	31 March 2021 %	31 March 2022 £000	31 March 2022 %
Equity investments	7,836	72	8,051	71
Gilts	433	4	535	5
Other Bonds	1,428	13	1,357	12
Property	1,000	9	1,240	11
Cash and alternatives	247	2	186	1
Total	10,944	100	11,369	100

Impact on the Board's cash flows

The objectives of the scheme are to keep employers' contributions at as constant a rate as possible. The Tayside Pension Fund has agreed a strategy with the scheme's actuary to achieve a funding level of 100%. Funding levels are monitored on an annual basis. The next triennial valuation is due to be completed as at 31 March 2023.

The Board anticipated to pay £127,000 expected contributions to the scheme in 2022/2023. The weighted average duration of the defined benefit obligation for scheme members is 16 years (2020/2021: 16 years).

16 EVENTS AFTER THE BALANCE SHEET DATE

There were no events that occurred between 1 April 2022 and 13 June 2022 that required adjustment to the 2021/2022 financial statements. The latter date is the date on which the unaudited accounts were authorised for issue by the Treasurer.

17 RELATED PARTIES

The Board is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Board or to be controlled or influenced by the Board. Disclosure of these transactions allows readers to assess the extent to which the Board might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Board.

Central Government

Central government has effective control over the general operations of the Board. It is responsible for providing the statutory framework within which the Board operates, provides the majority of its funding in the form of grants and prescribes the terms of many of the transactions that the Board has with other parties. There are £219,000 of grant receipts outstanding at 31 March 2022 (2020/2021: £287,000) (see note 23).

Other Local Authorities

Angus, Dundee City and Fife Councils are considered to be related parties of the Board. During 2021/2022, the Board entered into a number of transactions with Dundee City Council and Fife Council, as detailed below:

2020/2021			2021/2022	
Income £000	Expenditure £000		Income £000	Expenditure £000
(6)	-	Dundee City Council:	(1)	-
-	84	Interest Receivable	-	86
-	5	Central Support Services	-	5
-	70	Grounds Maintenance	-	35
-	-	Professional Fees	-	183
-	-	Capital Works	-	183
-	42	Miscellaneous	-	69
(6)	201	Total Dundee City Council	(1)	378
		Fife Council:		
-	5	Miscellaneous	-	5
-	5	Total Fife Council	-	5

**TAY ROAD BRIDGE JOINT BOARD
NOTES TO THE FINANCIAL STATEMENTS**

The following balances existed between the Board and Dundee City Council as at 31 March 2022:

2020/2021			2021/2022	
Asset £000	Liability £000		Asset £000	Liability £000
(6)	-	Dundee City Council:		
(11)	1	Interest Receivable	(1)	-
(17)	1	Miscellaneous	-	1
		Total Dundee City Council	(1)	1

18 LEASES

The Board as Lessee

The Board held no assets on finance or operating lease during 2021/2022 and, accordingly, there were no lease rentals paid to lessors during the year (2020/2021: None) or commitments due to lessors in 2021/2022 (2020/2021: None).

The Board as Lessor

The Board had entered a three year agreement for the lease of land and property to a third party which ended in 2011. This arrangement has continued on a monthly basis as permitted in the lease agreement. This agreement is accounted for as an operating lease. In 2021/2022 the Board received rent of £10,213 from this agreement (2020/2021: £10,213). Assuming that the lease continues for one year, the present value of minimum lease payments receivable as at the Balance Sheet date are as follows:

- a) Not later than 1 year = £10,213
- b) later than 1 year and not later than 5 years = £Nil
- c) later than 5 years = £Nil.

19 INVESTMENT PROPERTY

The following items of income and expense have been accounted for in the Comprehensive Income and Expenditure Statement:

	2020/2021 £000	2021/2022 £000
Rental income from investment property	10	10
Direct operating expenses arising from investment property	-	(4)
Net gain/(loss)	10	6

There are no restrictions on the Board's ability to realise the value inherent in its investment property or on the Board's right to the remittance of income and the proceeds of disposal.

	2020/2021 £000	2021/2022 £000
Balance at start of the year	71	68
Net gains / (losses) from changes in fair value	(3)	-
Balance at end of the year	68	68

The Board's Investment Properties are valued using the Level 3 (unobservable inputs for the asset) valuation technique / fair value hierarchy. There has been no change in the valuation technique used during the year.

TAY ROAD BRIDGE JOINT BOARD
NOTES TO THE FINANCIAL STATEMENTS

20 PROPERTY, PLANT AND EQUIPMENT

Movements on Balances

Movements in 2020/2021:

	Other Land and Buildings £000	Vehicles, Plant & Equipment £000	Infrastructure Assets £000	Total Property, Plant & Equipment £000
Cost or Valuation				
At 1 April 2021	1,309	2,094	86,642	90,045
Additions	-	140	410	550
Expenditure Not Adding Value	-	(16)	(51)	(67)
Revaluation Increases / (Decreases) recognised in the Surplus / Deficit on the Provision of Services	1	-	-	1
At 31 March 2022	1,310	2,218	87,001	90,529
Accumulated Depreciation and Impairment				
At 1 April 2021	36	855	24,301	25,192
Depreciation charge	35	173	1,834	2,042
At 31 March 2022	71	1,028	26,135	27,234
Net Book Value:				
At 31 March 2022	1,239	1,190	60,866	63,295
At 31 March 2021	1,273	1,239	62,341	64,853

Comparative Movements in 2020/2021:

	Other Land and Buildings £000	Vehicles, Plant & Equipment £000	Infrastructure Assets £000	Total Property, Plant & Equipment £000
Cost or Valuation				
At 1 April 2020	1,398	1,846	86,160	89,404
Additions	-	251	564	815
Expenditure Not Adding Value	-	(3)	(82)	(85)
Revaluation Increases / (Decreases) recognised in RR	(14)	-	-	(14)
Revaluation Increases / (Decreases) recognised in the Surplus / Deficit on the Provision of Services	(75)	-	-	(75)
At 31 March 2021	1,309	2,094	86,642	90,045
Accumulated Depreciation				
At 1 April 2020	95	690	22,530	23,315
Depreciation charge	35	165	1,771	1,971
Derecognition – Disposals	(94)	-	-	(94)
At 31 March 2021	36	855	24,301	25,192
Net Book Value:				
At 31 March 2021	1,273	1,239	62,341	64,853
At 31 March 2020	1,303	1,156	63,630	66,089

**TAY ROAD BRIDGE JOINT BOARD
NOTES TO THE FINANCIAL STATEMENTS**

Capital Commitments

At 31 March 2022, the Board has entered into a number of contracts for the construction or enhancement of Property, Plant and Equipment in 2022/2023 and future years, budgeted to cost £182,000 (Similar commitments at 31 March 2021 were £192,000).

The major commitments are for:

- New Fire Alarm system = £109,000; and
- Electrical Distribution Board replacement = £73,000.

Revaluations

The Authority carries out a rolling programme that ensures that all Property, Plant and Equipment required to be measured at fair value is re-valued at least every five years. All valuations were carried out by Mr Alastair Kay BSc MRICS, Registered Valuer for Dundee City Council's City Development service. Valuations of land and buildings were carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors (RICS).

21 CAPITAL EXPENDITURE AND CAPITAL FINANCING

The total amount of capital expenditure incurred in the year is shown in the table below, together with the resources that have been used to finance it.

	2020/2021 £000	2021/2022 £000
<i>Capital investment:</i>		
Property, Plant and Equipment	815	550
Total Capital Investment	815	550
<i>Sources of finance:</i>		
Government grants and other contributions	815	550
Total Sources of Finance	815	550

22 INVENTORIES

	Maintenance Materials		Total	
	2020/2021 £000	2021/2022 £000	2020/2021 £000	2021/2022 £000
Balance outstanding at start of year	56	50	56	50
Recognised as an expense in the year	(3)	(1)	(3)	(1)
Other adjustments	(3)	(4)	(3)	(4)
Balance outstanding at year-end	50	45	50	45

23 SHORT-TERM DEBTORS

	31 March 2021 £000	31 March 2022 £000
Central government bodies	257	219
Local authorities	17	46
Other entities and individuals	18	53
Total	292	318

24 SHORT-TERM CREDITORS

	31 March 2021 £000	31 March 2022 £000
Central government bodies	28	29
Local authorities	48	8
Other entities and individuals	16	55
Total	92	92

25 GRANT INCOME

**TAY ROAD BRIDGE JOINT BOARD
NOTES TO THE FINANCIAL STATEMENTS**

The Board credited the following grants, contributions and donations to the Comprehensive Income and Expenditure Account in 2021/2022:

	2020/2021 £000	2021/2022 £000
Credited to Taxation and Non Specific Grant Income		
Scottish Government Revenue Grant	1,470	1,581
Scottish Government Capital Grant	815	550
Repayment of Scottish Government Capital Grant	-	-
Total	2,285	2,131

The Board has £nil revenue grants, contributions and donations that have yet to be recognised as income due to them having conditions attached to them that requires the monies or property to be returned to the grant provider (2020/2021: £nil).

26 CONTINGENT LIABILITIES

Equalisation of Guaranteed Minimum Pension (GMP) in Public Service Pension Schemes

As a result of the High Court's recent Lloyds ruling on the equalisation of GMPs between genders, a number of pension schemes have made adjustments to accounting disclosures to reflect the effect this ruling has on the value of pension liabilities. It is the understanding of Tayside Pension Fund's actuaries that HM Treasury have confirmed that the judgement "does not impact on the current method used to achieve equalisation and indexation in public service pension schemes.

On 22 January 2018, the Government published the outcome to its Indexation and Equalisation of GMP in Public Service Pension Schemes Consultation, concluding that the requirement for public service pension schemes to fully price protect the GMP element of individuals' public service pension would be extended to those individuals reaching State Pension Age (SPA) before 6 April 2021. HM Treasury published a Ministerial Direction on 4 December 2018 to implement this outcome, with effect from 6 April 2016.

On 23 March 2021, the Government published the outcome to its GMP Indexation GMP Consultation, concluding that all public service pension schemes, including the LGPS, will be directed to provide full indexation to members with a GMP reaching State Pension Age (SPA) beyond 5 April 2021. This is a permanent extension of the existing 'interim solution' that has applied to members with a GMP reaching SPA on or after 5 April 2016.

Tayside Pension Fund's actuaries valuation assumption for GMP is that the Fund will pay limited increases for members that have reached SPA by 6 April 2016, with the Government providing the remainder of the inflationary increase. For members that reach SPA after this date, the actuaries have assumed that the Fund will be required to pay the entire inflationary increase. The actuaries assumption is consistent with the consultation outcome and they do not believe that any adjustments are required to the value placed on the liabilities as a result of the consultation outcome.

Goodwin Case

The Goodwin case affects male survivors (of female members) by extending the applicable service back from 1988 back to 1978. This only impacts survivor benefits coming into payment after 2005. This doesn't affect who is entitled to benefit, it just impacts the amount to be paid to widowers.

The widower liability calculated as part of the formal valuation was less than 0.5% of the total liabilities for the Fund. Tayside Pension Fund's actuaries don't normally receive information on the dependent's pension amount of current members, as this is calculated only when it comes into payment by the administering authority, but they do have to allow for this in the liability calculations that they estimate based on the total service and accrued pension so they have effectively covered any adjustment for pre 1988 service/benefit for active/deferred and pensioner members. The only potential adjustment is therefore a small increase in the current widowers' liability.

**TAY ROAD BRIDGE JOINT BOARD
NOTES TO THE FINANCIAL STATEMENTS**

For these widowers to be affected the female member would have to have pre 1988 service, which is now thirty-two years ago. There would therefore need to be a combination of service and pension in payment to be greater than thirty-two years. Given the average age of dependents was around seventy-three at the last valuation and the average service might be around ten years the actuaries expect there are very few members where this is the case. If they assume even 10% meet this criteria then the impact might be $0.5\% \times 10\% \times \text{pre 1988 benefit} / \text{total benefit}$. Even if the pre 1988 benefit was 50% of the total (which is unlikely) then the impact would be 0.025%. Whilst there are a number of estimates and assumptions outlined the actuaries believe that the impact is not material.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TAY ROAD BRIDGE
JOINT BOARD AND THE ACCOUNTS COMMISSION**

The Annual Accounts set out on pages 15 to 59 are subject to audit in accordance with the requirements of Part VII of the Local Government (Scotland) Act 1973.

The Auditor appointed for this purpose by the Accounts Commission for Scotland is:

**Richard Smith CPFA
Senior Audit Manager
Audit Scotland
4th Floor, 8 Nelson Mandela Place
Glasgow
G2 1BT**

ITEM No ...15.....

REPORT TO: TAY ROAD BRIDGE JOINT BOARD - 13 JUNE 2022

REPORT ON: 2022/2023 INSURANCE PROGRAMME

REPORT BY: TREASURER

REPORT NO: TRB 12-2022

1 PURPOSE OF REPORT

This report provides an overview of the insurance arrangements for the financial year 2022/2023.

2 RECOMMENDATIONS

It is recommended that the Joint Board notes the details contained within this report.

3 FINANCIAL IMPLICATIONS

The financial implications of the 2022/2023 insurance programme are detailed in Appendix A. Covers have been negotiated within the provision contained in the approved 2022/2023 Revenue Budget.

4 MAIN TEXT

All policies are negotiated by Dundee City Council's Senior Insurance and Loss Control Officer under the Service Level Agreement with Corporate Services. All policies are arranged through the insurance brokers Marsh with the exception of the Death in Service policy which is arranged directly with the insurers.

4.1 Property / Material Damage / Business Interruption:

Covers property damage to the bridge assets, buildings and contents, and increased cost of working following insured damage. The first loss limit for damage to the bridge is £13m.

4.2 Combined Liability Policies:

These policies cover the Joint Board's legal liabilities to its employees and to members of the public.

4.3 Directors and Officers:

This policy is a traditional liability policy covering the individual and collective legal liabilities of Joint Board members and officers.

4.4 Fidelity Guarantee:

This policy relates to fraud / misappropriation of materials by Joint Board employees.

4.5 Personal Accident:

This policy covers personal accident and travel exposures. Variable injury benefits cover lump sum payments for death, permanent disablement, and permanent disfigurement. The travel insurance is applicable for any travel undertaken primarily for business purposes and includes cover for medical expenses, personal belongings, business equipment, cash, travel documents, travel disruption, and personal liability.

4.6 Hired in Plant:

This policy responds to loss of or damage to small plant hired in by the Joint Board.

4.7 Engineering Combined:

The principal cover afforded by this policy relates to inspection of gantries, associated infrastructure and other owned plant in compliance with statutory requirements.

4.8 Motor Fleet:

Covers any employee of the Joint Board for vehicles that are the property of the Bridge Board and any that are on hire, loaned or leased to the Joint Board. An excess of £100 is applicable on each claim.

4.9 Marine:

Provides cover for damage to Joint Board owned vessels and any liabilities resulting from their use.

4.10 Death in Service:

Provides additional life cover to employees over and above that provided by the Local Government Pension Scheme (LGPS). At present this is a contractual benefit for all current employees who were in post at 31 December 2011 but was closed to new employees after 31 December 2011 (see Report TRB26-2011 at Joint Board Meeting on 12 December 2011).

5 BACKGROUND

There are no significant insurance renewal issues to report on for the Joint Board.

6 POLICY IMPLICATIONS

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 CONSULTATIONS

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

8 BACKGROUND PAPERS

None.

**ROBERT EMMOTT
TREASURER**

18 MAY 2022

TAY ROAD BRIDGE JOINT BOARD**PREMIUM SUMMARY 2022/2023**

CLASS	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>
	£	£	£	£	£	£
Property	53,295	40,388	40,388	40,508	40,799	44,227
Combined Liability	18,487	16,800	16,800	24,349	23,775	23,554
Excess Public Liability	3,608	3,490	4,832	5,073	3,920	4,200
Directors and Officers	1,408	1,434	1,434	1,434	2,696	2,990
Fidelity	935	952	1,051	1,051	1,419	1,916
Personal Accident	930	906	891	906	854	879
Hired in Plant	851	866	875	883	906	840
Engineering Combined	11,688	11,807	11,726	12,102	11,841	10,315
Motor Fleet	5,697	8,688	8,949	8,369	8,788	8,920
Marine	1,320	1,344	1,344	1,422	1,534	2,124
Death in Service	2,952	2,557	2,022	2,361	2,594	2,623
TOTAL	<u>101,171</u>	<u>89,232</u>	<u>90,312</u>	<u>98,458</u>	<u>99,126</u>	<u>102,588</u>

Premiums include HM Government's Insurance Premium Tax (12% from 2018 to current year, previously 10% from 2017, 9.5% from 2016, and 6% from 2011).



Tay Road Bridge

TAY ROAD BRIDGE JOINT BOARD

Standing Orders of The Tay Road Bridge Joint Board

Prepared by:	Alan Hutchison (Bridge Manager)
Reviewed by:	Roger Mennie (Clerk)

Document Reference:	TRB 13 rev 1
Approved for Issue:	TRB Board at March 2018
Date: 6 March 2018 Board	TRBJB

STANDING ORDERS

OF

TAY ROAD BRIDGE JOINT BOARD

These Standing Orders shall apply and have effect on and from the day they are adopted by the Joint Board with such amendments as may be made by the Joint Board from time to time. These Standing Orders shall also apply, so far as relevant, to Sub-Committees.

PART I

MEETINGS AND PROCEEDINGS OF THE JOINT BOARD

Days and Times of the Meetings

1. (1) The ordinary meetings of the Joint Board shall be held in accordance with the timetable to be determined by the Joint Board.
- (2) All other meetings of the Joint Board shall be held at such place and on such date and at such hour as the Joint Board may, from time to time, direct.
2. The Chairperson, or, in his or her absence, the Vice-Chairperson, may in special circumstances (of which the Chairperson or the Vice-Chairperson, as the case may be, shall be the sole judge) alter the date of any ordinary meeting of the Joint Board.

Special Meetings

3. The Clerk shall call a meeting of the Joint Board at any time on being required to do so by the Chairperson or, in his or her absence, the Vice-Chairperson, or on receiving a requisition in writing for that purpose signed by at least three members of the Joint Board specifying the business proposed to be transacted at the meeting, which meeting shall be held within fourteen days of receipt of the requisition.

Calling of Meetings

4. (1) Notice of all meetings of the Joint Board shall be given by the Clerk and the notice shall specify the business proposed to be transacted at the meeting and the order in which such business is to be brought before the meeting.
- (2) Not less than three clear days before a meeting of the Joint Board a summons to attend the meeting, specifying the business to be transacted thereat and signed by the Clerk shall be left at or sent by post either to the usual place of residence of every member of the Joint Board or Sub-Committee thereof.
- (3) Want of service of a summons on any member of the Joint Board shall not affect the validity of a meeting of the Joint Board.

Quorum

5. No business shall be transacted at a meeting of the Joint Board unless five members are present, provided that the members present shall not all be members appointed by the same constituent authority.

Order of Business

6. The business of the Joint Board at an ordinary meeting shall (unless otherwise directed by the Chairperson who may, at his/her discretion, alter the order of business at any stage) proceed in the following order:-
 - (a) Reception of deputations.
 - (b) Minutes of the Joint Board and Committees and Sub-Committees thereof.
 - (c) Ordinary business including business on agenda at the request of members.

- (d) Matters of urgency of which no previous notice has been given, provided that consideration of any such matters shall be subject to the provisions of Standing Order 7.

Matter of Urgency

7. An item of business shall not be considered at a meeting of the Board unless either:-
- (a) a copy of the agenda including the item (or a copy of the item subject to exclusion as provided for in terms of Section 50B(2) of the Local Government (Scotland) Act 1973) is open to inspection by members of the public at the offices of the Constituent Authorities for at least three days before the meeting or, where the meeting is convened at shorter notices, from the time the meeting is convened; or
- (b) by reason of special circumstances, which shall be specified in the minutes, the Chairperson of the meeting is of the opinion that the item should be considered at the meeting as a matter of urgency.

Chairperson

9. A Chairperson and a Vice-Chairperson shall be appointed by the members of the Joint Board at the first meeting following an election and at such other times as may be necessary. The Chairperson and Vice-Chairperson shall not both be persons appointed by the same Council. The Chairperson, if present, shall preside at meetings of the Joint Board and in his or her absence the Vice-Chairperson shall preside. If both are absent, another member of the Joint Board, chosen by the members present, shall preside.

Powers and Duties of Chairperson

10. It shall be the duty of the Chairperson:-
- (a) to preserve order, and to ensure that every member of the Joint Board shall have a fair hearing;
- (b) to decide all matters of order, competency and relevancy;
- (c) to decide between two or more members of the Joint Board rising to speak by calling on the member who has first caught his or her eye; and
- (d) to ensure that due and sufficient opportunity is given to members of the Joint Board who wish to speak to express their views on the subject under discussion.
11. The decision of the Chairperson on all matters within his or her competency shall be final, and shall not be open to question or discussion.
12. Deference shall at all times be paid to the authority of the Chairperson. When he or she is speaking he or she shall be heard without interruption.

Membership

13. (1) With regard to the allocation of places on the Joint Board, should it be necessary or expedient for any of these constituent authorities to change their nominated representatives at any time other than at the meeting of the Joint Board immediately following an election, it shall be competent for such changes to be intimated to the Joint Board.
- (2) It shall be competent for substitutions to be intimated and effected for individual meetings of the Joint Board.

Suspension of Members

14. If any member of the Joint Board disregards the authority of the Chairperson, or obstructs the meeting, or conducts himself or herself offensively at the meeting, such member may be suspended for the remainder of the sitting. A motion to suspend a member shall be made and seconded without discussion and forthwith put to the meeting. Any member of the Joint Board so suspended shall forthwith leave the meeting and shall not without the consent of the meeting again enter the meeting, and if any member so suspended refuses to leave the meeting when so required by the Chairperson he or she may immediately by order of the Chairperson be removed from the meeting by a Joint Board officer or by any other person authorised by the Chairperson to remove him/her.

Adjournment

15. (1) In the event of disorder arising at any meeting of the Joint Board, the person in the chair may adjourn the meeting to a date he or she may fix or which the Chairperson of the Joint Board may afterwards fix, and the quitting of the chair by the Chairperson shall be the signal that the meeting is adjourned.
- (2) The Joint Board may, at any of their meetings, adjourn the same to such date as they may then fix, failing which as the Chairperson of the Joint Board or, in his or her absence, the Vice-Chairperson, may thereafter fix.
- (3) A motion for the adjournment of the meeting may be made at any time (not being in the course of a speech) and shall have precedence over all other motions. It shall be moved and seconded without discussion, and shall forthwith be put to the meeting.

Reception of Deputations

16. (1) All applications requesting the Joint Board to receive a deputation shall be in writing, duly signed, addressed and, where possible, delivered to the Clerk at least five clear working days prior to the date of the meeting at which the subject may be considered. Any later requests for deputations to be received shall be reported to the meeting and shall be dealt with in accordance with the provisions of the remainder of this Standing Order.
- (2) An application requesting the Joint Board to receive a deputation shall in the first instance be submitted to the Joint Board and the deputation shall, if so resolved, be received and heard by the Joint Board.
- (3) No deputation exceeding ten in number shall be received by the Joint Board.
- (4) Not more than two speakers on any deputation shall be heard, and the time allowed to the deputation for speaking shall not exceed seven minutes except at the discretion of the Chairperson.
- (5) Any member of the Joint Board may put any relevant question to the deputation, but no member shall express an opinion upon, nor shall the Joint Board discuss, the subject on which the deputation has been heard, until the deputation has withdrawn.

Order of Debate

17. (1) Any member of the Joint Board desiring to speak at any meeting of the Joint Board shall indicate an intention to the Chair and when called upon shall address the Chair, and direct his/her speech:-
- (a) to the matter before the meeting by proposing, seconding, or supporting a motion or any amendment relative thereto;
- (b) to a point of order; or
- (c) to asking a question.

- (2) A member shall not speak supporting a motion or any amendment until the same shall have been seconded.
- (3) Subject to the right of the mover of a motion to reply, a member shall not speak more than once on the same issue at any meeting of the Joint Board, except on a point of order, or with the permission of the Chairperson, in explanation or to clear up a misunderstanding in regard to some material part of his/her speech, in which case he/she shall introduce no new matter.
- (4) The mover of an original motion shall have a right of reply, but he/she shall introduce no new matter, and, after he/she has commenced his/her reply, no other member shall speak on the issue except as provided in the immediately preceding paragraph of this Standing Order.

Motions and Amendments

18. (1) The import of all motions and amendments shall be stated immediately on their being proposed to the meeting by the mover before being spoken to.
- (2) All amendments must be relative to the motion and after the first amendment has been voted upon, all subsequent amendments must be substantially different from the first amendment.
- (3) In any case where a motion or an amendment has been duly seconded neither the motion nor the amendment, as the case may be, shall be altered in substance or withdrawn without the consent of a majority of the members present.
- (4) Whenever an amendment upon an original motion has been moved and seconded, no further amendment shall be moved until the result of the first amendment has been determined. If an amendment be rejected, further amendments to the original motion may be moved. If any amendment be carried, such amendment shall take the place of the original motion and shall become the motion upon which any further amendments may be moved.

Closure of Debate

19. A motion that the debate be adjourned, or that the question be now put, may be made at any stage of the debate, (not being in the course of a speech), and such motion, if seconded, shall be the subject of a vote without further debate.

Method of Voting

20. (1) The vote of the Joint Board shall be taken by calling the roll of those present, beginning with the Chairperson, and the voting shall be recorded in the minutes.
- (2) After the Chairperson or the Clerk has announced the issue on which the vote is to be taken, no member shall interrupt the proceedings in any way whatsoever (except that, in the case where his or her name has not been called, a member may direct attention to the fact and request that his or her name be called) until the result of the division has been intimated.
- (3) A member who is absent from the meeting when his or her name is called in a division shall be entitled to record his or her vote if he or she enters the meeting before the result of the division has been intimated, provided the attention of the Clerk is directed to the return of such member before the result of the division has been intimated.

Casting Vote

21. Subject to the provisions of any enactment and of any Statutory Order or Instrument the person presiding at a meeting of the Joint Board shall in the case of an equality of votes have a second or casting vote except where the matter which is the subject of the vote relates to the appointment of a member of the Joint Board to any particular office or Committee, in which case the decision shall be by lot.

Points of Order

22. (1) Any member of the Joint Board may, at any meeting of the Joint Board, speak upon a point of order if he or she does so as soon as it arises, and if he or she states that they raise a point of order and forthwith states the point of order.
- (2) The member who is then addressing the Joint Board shall give way to the point of order and the member who rises to the point of order shall, when he/she has concluded, give way to the Chair. No other member shall be entitled to speak to the point of order raised except by permission of the Chairperson.
- (3) The Chairperson shall thereupon decide the question, and, thereafter, the member who was addressing the Joint Board at the time the point of order was raised shall be entitled (if the ruling permits him or her so to do) to continue to speak, giving effect to the ruling of the Chairperson.

Questions

23. (1) If any member has a detailed question for officers relating to any item to be considered by the Joint Board they may approach the Clerk in advance and seek an answer before the Board meeting.
- (2) At any Board meeting any member may put a question to the Chair relative to any matter under consideration.

Inclusion of Business on Joint Board Agenda at the Request of Members

24. Subject to the provisions of the 1973 Act any member of the Joint Board who wishes brought before the Joint Board any matter which can be competently considered thereby, shall submit to the Clerk a detailed written statement and notice of the matter not later than five clear working days before the issue of the agenda and papers to members in order that the Clerk in terms of sections 50B, 50C and 50F of the 1973 Act may determine whether exempt information as included in Schedule 7A to the said Act is likely to be disclosed. A member whose item is included on an agenda in terms of this Standing Order shall, when that item is rendered, be called upon to speak first.

Alteration or Revocation of Previous Resolution

25. (1) Subject to the provisions of paragraph (2) of this Standing Order, no resolution of the Joint Board shall be altered or revoked except by a subsequent resolution made by the Joint Board and arising from a recommendation, involving alteration or revocation, approved by a majority of the members present at a meeting of the Joint Board. Provided that no resolution shall be altered or revoked within six months of its adoption.
- (2) The alteration or revocation of any resolution of the Joint Board shall not affect or prejudice any proceedings, action, or liability competently done or undertaken under any such resolution prior to its alteration or revocation.

Members Declaring Interests at Meetings

26. *In terms of the Councillors' Code, it is the responsibility of members to make decisions about whether to declare an interest in any item on an agenda and whether to take part in any discussion or voting. This includes all interests whether or not entered in the Register of Interests which might be perceived as influencing an elected member's opinion / vote on any*

matter.

Admission of Press and Public

27. (1) Subject to paragraphs (2) and (3) of this Standing Order, every meeting of the Joint Board shall be open to the public and press.
- (2) The public and press shall be excluded from any meeting of the Joint Board during consideration of an item of business whenever it is likely, in view of the nature of the business, that, if they were present, information would be disclosed which was confidential in terms of Part IIIA of the 1973 Act.
- (3) The Joint Board may, by resolution, exclude the public and press from any meeting of the Joint Board during consideration of an item of business whenever it is likely, in view of the nature of the business, that, if they were present, information would be disclosed which falls within one or more of the categories of exempt information in terms of Part IIIA of the 1973 Act.
- (4) A resolution under paragraph 3 of this Standing Order shall:-
- (a) identify the proceedings or the part of the proceedings to which it applies; and
 - (b) state, in terms of the Act the category or categories of exempt information concerned.

Suspension of Standing Orders

28. It shall be competent, subject to the provisions of Standing Order 35(2), for a member of the Joint Board at any time to move the suspension of any Standing Order as far as applicable which motion shall without any discussion be moved and seconded and be put to the meeting, and the motion shall be held to be carried if supported by a simple majority of those present and voting.

The Ethical Standards in Public Life Etc (Scotland) Act 2000

29. All members of the Joint Board shall be guided by the provisions of the Code of Conduct for Councillors.

Annual Accounts of the Board

30. *The Treasurer shall submit to the Board not later than the 30 June of each year, an Abstract of Accounts for the previous financial year. The audited copy of the Abstract, together with the Audit Report, shall be laid before a meeting of the Board held not later than three months after receipt of the certification.*

Schemes of Administration for Tender Procedures, Financial Regulations and Delegated Powers

31. (1) The Clerk shall prepare and submit to the Joint Board a Scheme of Administration on Tender Procedures and such procedures, once approved and adopted by the Joint Board, shall be observed by all members and officers of the Board. Any revisions or alterations to the said Tender Procedures shall require to be approved by the Joint Board.
- (2) The Treasurer shall prepare and submit to the Joint Board a Scheme of Administration on Financial Regulations and such Regulations, once approved and adopted by the Joint Board, shall be observed by all members and officers of the Board. Any revisions or alterations to the said Financial Regulations shall require to be approved by the Joint Board.
- (3) The Clerk shall prepare and maintain a Scheme of Administration on Delegated Powers recording all powers delegated to officers as required by Section 50G(2) of the Local Government (Scotland) Act 1973. As and when any powers are so delegated by the Joint Board, or when any such delegated powers are altered or

withdrawn by the Board, the Clerk will make an appropriate amendment to the Scheme of Administration on Delegated Powers.

Corporate Governance

32. The Board shall operate in accordance with the principles of the CIPFA / SOLACE Delivering Good Governance in Local Government Framework.

PART II

CONSTITUTION, MEETINGS AND PROCEEDINGS OF SUB-COMMITTEES

These Standing Orders shall also apply, so far as relevant, to Sub-Committees.

Appointment of Sub-Committees

32. The Joint Board may, as they shall deem necessary from time to time, appoint Sub-Committees for the fulfilment of any of the functions of the Joint Board and shall at the first meeting following an election appoint the Standing Sub-Committees hereinafter mentioned for the performance of the functions referred or delegated to such Sub-Committees in pursuance of these Standing Orders or of any Act of Parliament or Statutory Order, Instrument or Scheme.

Standing Sub-Committees and Sub-Committees' Constitution

33. The Constitution of Standing Sub-Committees shall, so far as is practicable, reflect the geographical balance of the Joint Board's membership.

Appeals Sub-Committee - the Chairperson, Vice-Chairperson and one other member of the Joint Board.

Miscellaneous Sub-Committee - one member from Dundee City Council; one member from Fife Council; and one other member, none of these to be members of the Appeal Committee, as detailed above.

Membership of Sub-Committees

34. With regard to the allocation of places on Sub-Committees they shall be fixed at the first meeting following the election and may be amended at any meeting of the Joint Board so long as approved by a simple majority of those present and voting.

Appointment of Chairperson

35. (1) The Chairperson shall be ex-officio Chairperson of the Appeals Sub-Committee.
- (2) The Chairperson of Miscellaneous Sub-Committee shall be appointed at the first meeting following the election.
- (3) In the absence of the Chairperson of a Sub-Committee the Chairperson shall be elected by a majority of those present.

Reference to Sub-Committees

36. Subject to the terms of Standing Order 35(2) and to the provisions of any enactment and of any Statutory Order, Instrument, or Scheme, the functions of the Joint Board shall stand referred to the various Standing Sub-Committees in accordance with the Terms of Reference detailed below:-

Appeals Sub-Committee of the Tay Road Bridge Joint Board

To deal with staff grievance and disciplinary matters and regrading appeals.

Miscellaneous Sub-Committee of the Tay Road Bridge Joint Board

To deal with miscellaneous matters such as regradings and certain types of disciplinary matters which are outwith the jurisdiction of the Bridge Manager.

Delegation to Sub-Committees

37. Subject to the provisions of any enactment and of any Statutory Order, Instrument, or Scheme, the Joint Board may at any time delegate any function to a Sub-Committee or a Principal Officer of the Joint Board.

Quorum of Sub-Committees

38. Unless otherwise stipulated by the Joint Board the quorum of all Sub-Committees shall be three.

PART III

REVISION OF STANDING ORDERS

39. (1) Subject to the terms of any enactment and of any Standing Order, Instrument or Scheme, the foregoing Standing Orders may be altered or revoked at any ordinary meeting of the Joint Board, if the motion for alteration or revocation is supported by a majority of the Joint Board present and voting.
- (2) The preceding paragraph of this Standing Order shall not apply to these Standing Orders or portions thereof which incorporate the provisions of Statutes or of Statutory Orders or Instruments which cannot be altered or revoked by the Joint Board.



Tay Road Bridge

TAY ROAD BRIDGE JOINT BOARD

Scheme of Delegation

Prepared by:	Alan Hutchison (Bridge Manager)
Reviewed by:	Roger Mennie (Clerk)

Document Reference:	TRB 12 rev 1
Approved for Issue:	TRB Board at March 2018
Date: 6 March 2018 Board Meeting	TRBJB

TAY ROAD BRIDGE JOINT BOARD

SCHEME OF DELEGATION

SCHEME OF DELEGATION - TAY ROAD BRIDGE JOINT BOARD

The following officers shall have delegated authority from the Board, as follows:-

THE TREASURER

1. Authority to provide advice to the Board on the formulation of policies and strategies in respect of financial matters.
2. Authority to prepare an Annual Unaudited Statement of Accounts and thereafter submit to the Board an Annual Report and Accounts including an audit certificate.
3. Authority to prepare the Board's annual and three year Capital and Revenue Budgets, in conjunction with the Bridge Manager and the Engineer to the Board.
4. Authority to monitor and regulate the Board's Annual Revenue and Capital Budgets.
5. Authority to determine and operate the Board's accounting policies, procedures and records.
6. Authority to liaise with the Board's External Auditors.
7. Authority to write off miscellaneous debts subject to all possible measures to effect collection having been exhausted.
8. Authority to make the necessary arrangements for the Board's banking requirements and their operation thereafter.
9. Authority to order cheques and national giro payment forms and to arrange for their safe custody.
10. Authority to authorise bank transfers and to sign cheques and giro's on the Board's accounts.
11. Authority to manage the Board's borrowing and lending arrangements in accordance with the Tay Road Bridge Order Confirmation Act 1991.
12. Authority to ensure an effective Internal Audit function is available to the Board and ensure that appropriate systems of internal control are established and maintained.
13. Authority to enter Board premises or property and to access all records, computer files and other documents and correspondence on financial matters. In so doing they may require and receive explanations and answers relating to the matter under examination and require employees to produce cash stores or other property under their control. The Treasurer may delegate this authority to any member of staff he or she thinks fit.
14. Authority to approve or prescribe the form of time records, pay documents, receipt forms, books and tickets etc.
15. Authority to pay all sums due to creditors subject to the certification and authorisation of appropriate Officers.
16. Authority to take all necessary steps to ensure risks of loss, damage or injury emanating from the Board's functions are properly managed and, where considered necessary, insured against.
17. Authority to provide financial advice regarding the status of companies to be included on the Board's Standing List of Contractors as maintained by Dundee City Council.
18. Authority to submit all financial returns on behalf of the Board.
19. Authority to act as Proper Officer for the purposes of Section 95 of the Local Government (Scotland) Act 1973 (proper administration of financial affairs).
20. Authority to prepare and maintain a Scheme of Administration on Financial Regulations.

21. Authority to monitor and enforce the Board's Financial Regulations.
22. Authority to approve the voluntary retirement of employees without enhancement.
23. Authority to accept external grants on behalf of the Board.
24. Authority to manage the Board's reserves and balances in accordance with the agreed protocol and any other relevant guidance.

THE CLERK

1. Authority to affix the common seal of the Board to any deed or other document to which the Board is a party.
2. Authority to appoint Counsel.
3. Authority to appoint external legal advisers.
4. Authority to defend legal actions raised against the Board.
5. Authority to take necessary action for the recovery of monies due to the Board.
6. Authority to raise, defend and settle legal claims in the Board's best interests.
7. Authority to conclude missives and settle conveyancing transactions.
8. Authority to instruct searches in Property, Personal and Charges Registers.
9. Authority to appoint Sheriff Officers when required.
10. Authority to sign wayleave consents.
11. Authority to deal with all matters relevant to the Data Protection Act on behalf of the Board.
12. Authority to make Temporary Traffic Orders.
13. Authority to open tenders in the absence of the Chairperson or Vice Chairperson.
14. Authority for the Clerk to act on urgent matters which may arise between meetings in consultation with the Chairperson and Vice Chairperson subject to a report being submitted for information to the next appropriate meeting of the Board.
15. Authority to operate the Board's Tendering Procedures, including signing of acceptance letters / contracts on behalf of the Board.
16. Authority to enforce the Board's Standing Orders and agenda preparation procedures.
17. Authority to prepare a Scheme of Administration on Tender Procedures.
18. Authority to prepare a Scheme of Administration on Delegated Powers.

THE BRIDGE MANAGER

1. Authority to manage and deliver services in accordance with the Board's priorities subject to compliance with the Board's Standing Orders, Tender Procedures and Financial Regulations.
2. Authority to incur expenditure within the approved budget and subject to the Board's Human Resources policies, Financial Regulations and Tendering Procedures.
3. Authority to appoint permanent staff so long as such appointments are within the approved establishment and approved Revenue Budget.

4. Authority to appoint temporary staff so long as such appointments are within the approved Revenue Budget.
5. Authority to develop training plans and authorise any member of staff to attend appropriate training courses or conferences within the United Kingdom relating to the duties of such member of staff provided expenditure is within the approved Revenue Budget.
6. Authority to take disciplinary action as appropriate, in accordance with the Board's agreed Disciplinary Procedures, including dismissal.
7. Authority to grant paid compassionate leave or unpaid special leave of absence to any employee of the Board.
8. Authority to authorise the temporary use of Board land and property by outside parties subject to the Board's legal and insurance requirements being met.
9. Authority to order emergency works in relation to the operation and maintenance of the bridge up to the value of £50,000 subject to consultation with the Engineer as necessary, advising the Chairperson and reporting to the Board as soon as possible thereafter.
10. Authority to order works in addition to the Revenue and Capital budgets to the value of £10,000 subject to consultation with the Treasurer, and advising the Chairperson and reporting to the Board as soon as possible thereafter. 11. Authority to select appropriate contractors for tendering for works from the Board's Standing List of Contractors in consultation with the Clerk and the Treasurer.
12. Authority to appoint external consultants to advise on technical matters affecting the operation and maintenance of the bridge in consultation with the Clerk and the Treasurer.
13. Authority to make arrangements for the disposal of surplus assets valued at less than £10,000.
14. Authority to take all necessary steps to ensure risks of loss, damage or injury emanating from Board service provision are properly managed and, where considered necessary, insured against.
15. Ensure that all FOISA procedures and guidance are adhered to and FOISA compliance is monitored.

THE ENGINEER

1. To advise on and conduct general principal and special inspections of bridge structures.
2. To provide advice to the Board on the formulation of policy and strategies with regard to all major engineering works.
3. Authority to maintain a standing list of contractors in consultation with the Bridge Manager and Treasurer.
4. Authority to provide technical advice in consultation with the Bridge Manager on companies seeking to be included on the Board's Standing List of Contractors as maintained by Dundee City Council.
5. Authority to select appropriate contractors for tendering for works from the Board's Standing List of Contractors in consultation with the Clerk and the Treasurer.
6. Authority to appoint external consultants to advise on technical matters affecting the bridge structure in consultation with the Clerk and the Treasurer.
7. Authority to order emergency works in relation to matters affecting the bridge structure up to the value of £50,000 subject to consultation with the Bridge Manager as necessary, advising the Chairperson and reporting to the Board as soon as possible thereafter.



Tay Road Bridge

TAY ROAD BRIDGE JOINT BOARD

Tender Procedures

Prepared by:	Alan Hutchison (Bridge Manager)
Reviewed by:	Roger Mennie (Clerk)

Document Reference:	TRB 15 rev 1
Approved for Issue:	TRB Board at March 2018
Date: 6 March 2018	TRBJB

TAY ROAD BRIDGE JOINT BOARD

TENDER PROCEDURES

TAY ROAD BRIDGE JOINT BOARD
TENDER PROCEDURES

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1 COMMENCEMENT/OBJECTIVES

1.1 These tender procedures shall apply and have effect on and from 6th March, 2018 and may be altered or revoked by the Tay Road Bridge Joint Board at any ordinary meeting provided such proposals are supported by a majority of the Board present and voting.

1.2 The objectives of the Board's tendering procedures includes:-

- To obtain a high quality of goods, services and works;
- To obtain a competitive price for those goods, services and works;
- To give guidance to and support for decisions taken;
- To give suppliers a fair chance to provide those goods, services and works;
- To assist in the promotion of the protection of the environment and equal opportunities;
- To be practical and efficient given the type and size of the Board's functions;
- To ensure the operational requirements of the Bridge are met.

The underlying spirit of the procedures is to provide openness, accountability and Best Value in the Board's procurement of goods, services and works. It should be recognised that Best Value entails a balance of price and quality and that it will not necessarily be the lowest tenderer which provides best value. However, in all cases where the lowest tenderer is not successful, the reasons therefor shall be stated in the Board's own Tender Register. In all cases, feedback will be sent to the successful and unsuccessful offerers.

2 FINANCIAL REGULATIONS

2.1 The financial arrangements shall be governed by the Board's Financial Regulations which may be altered or revoked by the Board at any ordinary meeting provided such proposals are supported by a majority of the Board present and voting.

3 INVITATION OF TENDERS FOR GOODS AND SERVICES ETC

Subject to the following regulations,

3.1 Where any goods, services or works are required, and are in excess of £50,000 in value, tenders shall be invited or a procurement compliant framework shall be utilised unless the Clerk in any particular case, because of special circumstances, which shall be recorded in the Board's Tender Register decides that would not be justified or appropriate in the particular case. All such offers, by tender or otherwise, shall be reported to the Joint Board for approval.

3.2 Where any goods, services or works below £50,000 in value are required, tenders shall be invited or a procurement compliant framework shall be utilised unless the Clerk in any particular case, because of special circumstances, decides that would not be justified or appropriate in that particular case. All such offers, by tender or otherwise, need not be submitted to the Joint Board for approval if specific provision has been made in the approved estimates, the Clerk to accept the most advantageous offer. If specific provision has not been made in the approved estimates, all such offers, by tender or otherwise, shall be reported to the Joint Board for approval.

3.3 Notwithstanding the terms of paragraph 3.2 above, where the items to be purchased are below £10,000 in value, it shall be in order for the tender procedure as outlined herein to be dispensed with provided that the items are not part of a series of purchases the aggregate cost of which, would exceed EU Public Procurement Threshold levels. However, at least three competitive quotations should be obtained, unless otherwise directed by the Clerk with the most advantageous quotation being accepted direct by the Clerk.

3.4 In these tender procedures, all thresholds are exclusive of VAT.

3.5 Any officer of the Board requiring tenders to be invited shall, advise the Clerk of the particular requirements; and

- (a) Ensure that any requirements of the Public Contracts (Scotland) Regulations and any legislation amending, consolidating, or substituting these regulations are met:-

- (b) Allocate a title (eg Equipment) and serial number to that contract. The serial number shall comprise the Board's code for the purposes of the tendering procedure ie Board, the year in which the tenders are being invited (or the year the project is initiated) and the particular number allocated to that contract. Thus if, for example, the Bridge Manager is inviting tenders for the twentieth contract in the year 2018 the serial number of that contract shall be TRB/18/20.
- (c) In order to advertise the contract on behalf of the Board, officers must:-
- i) Register on the National Advertising Portal – Public Contracts Scotland; and
 - ii) Advertise the invitation of bids or quotations through the Portal.

Officers must complete the appropriate training to allow them to invite tenders and enter into contracts on behalf of the Board.

- (d) Advise the Clerk in writing of the details of the contract and the closing date for submission of offers. The latter shall include the appropriate serial number of the contract, the estimated value of the contract, and the Board Report approving the works. If in any instance selected tenderers are invited to tender by letter and there is no public advertisement of the proposed contract, the same information shall be forwarded to the Clerk.
- (e) Any additional press advertisements inviting tenders must contain the following information "Sealed offers using the official label issued and endorsed (insert the title of the particular contract) must be lodged with the Clerk, Tay Road Bridge Joint Board, 21 City Square, Dundee, DD1 3BY on or before 10.00 am on Failure to use the official label in the manner prescribed may at the discretion of the Board, result in the offer not being considered. The label must be affixed to the front of the envelope." In instances where there is no public notice and invitations are sent to selected tenderers, then the foregoing information must be included in the invitation.
- (f) The official labels referred to immediately above shall be issued to all inquirers and selected tenderers with tender documents. Before issuing a label it shall be completed to show the title and serial number of the particular contract and the closing date for the lodging of tenders.
- (g) Contract documents issued shall, where necessary, include reference to the undernoted:-
- (i) Contract documents issued by and contracts made with the Board in connection with the execution of the works to the value of £1 million or above shall provide that the Contractor shall be required to enter into a Bond with a Bank or Insurance Company for a sum equal to 10% of the contract sum for the due performance of the contract or such other sum as is stipulated by the Treasurer and/or in such circumstances as the Board may decide a Parent Company Guarantee. The Treasurer must be satisfied of the financial integrity of any Contractor employed by the Board.
 - (ii) All contract documents issued by, and all contracts made with the Board in connection with the carrying out of works', procurement of supplies, or the provision of services shall provide that the Contractor shall be insured with an Insurance Company authorised by the Financial Conduct Authority (FCA) to underwrite Employers Liability, Public Liability, and where required, Professional Indemnity Insurances.
 - (iii) Where the Contract with the Board exceeds £50,000, tenderers must provide satisfactory evidence within their tender return that they have adequate Business Continuity arrangements in place to ensure the services provided to the Board can be maintained.

- (iv) The relevant policy or policies and premium renewal receipts shall be produced by the Contractor whenever required for inspection by any officer authorised by the Board for that purpose.
- (v) All contract documents issued by, and all contracts made with the Board shall provide that the Contractor shall observe safe working practices including the requirements of the Construction Design Management (CDM) Regulations where appropriate, whilst working on or within the confines of any Board properties.
- (vi) All contract documents issued by, and all contracts made with the Board shall, in appropriate cases, provide that if any provider of services, Contractor or supplier of plant, vehicles, tools, equipment, furnishings, materials or commodities to the Board shall offer or give (either directly or through the medium of any person employed by them or acting on their behalf) any gratuity, bonus, discount, consideration or bribe of any kind whatsoever to any member of the Board or an officer or employee of the Board, the Board may forthwith terminate the contract and may hold that provider, Contractor or supplier (as the case may be) liable for any loss or damage which the Board may therefore sustain.
- (vii) All contract documents issued by and all contracts made with the Board shall provide that the conditions and obligations thereof to be observed by the Contractor shall likewise apply to any sub-contractor and the Contractors shall be responsible for the observance of such conditions by any sub-contractor.
- (viii) All contract documents issued by the Board shall include a questionnaire in terms of Section 18(5) of the Local Government Act 1988 to ascertain whether the requirements of the Race Relations Act 1976 are being met by Contractors.

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- 3.6 Officers shall retain until after completion of each contract, a list showing the name and address of each inquirer to whom documents have been issued, allocating to each inquirer an individual number. Before an official label to an inquirer is issued, the number allocated to that inquirer shall be inserted at the end of the serial number on the label, thus for TRB/18/20, the third enquirer for that contract would have the serial number TRB/18/20/3 shown on the label issued to him. This is important since the numbered list shall enable the Clerk to return, unopened, to the appropriate tenderer any tender which is received late.
- 3.7 Ensure that the closing time for receipt of all tenders to be submitted is fixed at 10.00 am on a weekday excluding public holidays.
- 3.8 All late tenders shall be returned, if possible, unopened to the tenderer and shall not be reported to the Board or taken into account unless otherwise agreed with the Clerk. In the event of the Clerk accepting such a tender, the reason will be detailed in the Board's Tender Register.

4 OPENING OF TENDERS

- 4.1 Tenders shall be opened in the offices of the Clerk by the Chairperson or Vice-Chairperson, or in their absence by the Clerk.
- 4.2 The person assisting at the opening of tenders shall ensure that the Board's Tender Register is completed in the following manner:-
 - (a) The names of all tenderers and the tender amounts shall be listed;
 - (b) Where the invitation to tender does not require a specific total to be stated eg "Cost plus" projects etc there should be inserted in the "Tender Amount" column the words "to that effect";

- (c) Uncompleted tender documents returned using the official tender label must also be listed in the Tender Register and the words "No offer" inserted under the Tender Amount. These shall not, however, be included in total of completed tenders received;
- (d) Where tenderers submit alternative tenders for the same project in one envelope these should be entered separately in the Tenders Register with an explanatory note in the Register;
- (e) Where tenderers submit offers for two or more different contracts in one envelope using the official tender label for one of the contracts, then the Tender Register must again include an explanatory note; and
- (f) All tenders must be initialled by the person opening them and the Tender Register must be signed by the person opening the tenders and the official receiving them.

5 OPENING AND RECORDING QUOTATIONS

Opening of quotations shall be carried out by the appropriate officer with an appropriate person to assist and witness the opening of quotations. There shall be a separate Quotations Register which shall be kept by the Clerk and the requirements of these Regulations shall apply, with necessary modifications, equally to this Register.

6 PREPARATION OF TENDER REPORTS FOR BOARD APPROVAL AND OFFICER APPROVAL

- 6.1 The officer concerned shall prepare a report on tenders received in all applicable cases for Board approval under paragraphs 3.1 and 3.2.
- 6.2 The report shall include:-
 - (a) Whether the expenditure involved has been approved by the Board under a general or specific heading;
 - (b) A reference to the Minute of Meeting of the Board approving an increase in the probable costs, if appropriate;
 - (c) In the case of Capital projects, details of any revenue implications; and
 - (d) Details, if any, of sub-contractors proposed by the Contractor.
- 6.3 For reports on contracts where paragraph 3.2 applies and where specific provision has been made in the approved estimates, the following procedures shall be followed:-
 - (a) The officer concerned shall prepare a report, in terms of paragraph 6.2 above, for officer approval and shall submit to the Clerk the report together with the offer recommended for acceptance.
 - (b) The Clerk shall thereafter submit the report to the Treasurer for approval or otherwise.
 - (c) At the same time as (b) above, an acceptance letter shall be prepared by the Clerk and issued to the officer who assessed the tender documents for initialling and return.
 - (d) The Clerk shall issue the acceptance letter subject to the approval of the Treasurer and a copy of the final dated acceptance forwarded to the relevant officers.
 - (e) The person who assisted in the opening of the tenders shall place a copy of the acceptance together with the tender report and relative correspondence on the Board's Tender Register.

- (f) The person who assisted in the opening of the tenders shall also enter a note in the Board's Tender Register indicating the successful offer and the date the acceptance was issued. In the case of no offer being accepted, a suitable note shall be entered in the Tender Register.

6.4 For reports on contracts above £50,000 (or £25,001 where no specified provision has been made in the estimates) the following procedures shall be followed:-

- (a) The officer concerned shall prepare a report, in terms of paragraphs 6.1 and 6.2 above, for Board approval. In special circumstances with prior Board approval or when agreed with the Clerk, a report may be approved by the Clerk and the Treasurer in consultation with the Chairperson and Vice-Chairperson.
- (b) On receipt of the finalised copy of the report together with the offer recommended for acceptance, the Clerk shall prepare a draft acceptance letter and issue it to the officer assessing the tender documents for initialling and return.
- (c) The acceptance letter shall be issued by the Clerk subject to Board approval as soon as practically possible and a copy of the final dated acceptance forwarded to relevant officers.
- (d) The person who assisted in the opening of the tenders shall enter a note in the Board's Tender Register showing the date of the Board approval, the successful offer and the date the acceptance was issued. In the case of no offer being accepted, a suitable note shall be entered in the Board's Tender Register.

7 APPOINTMENT OF SUB-CONTRACTORS

7.1 The Bridge Manager shall report, for noting, the sub-contractors proposed by a contractor before any contract is entered into with such contractor and also report, for noting, any changes permitted, under the relevant contract, to this list.

8 ACCEPTANCE OF OFFERS

8.1 Subject to the provision of paragraph 3.4 all acceptance of tenders and quotations shall be signed on behalf of the Board by the Clerk acting as agent for the Board.

9 PAYMENTS TO CONTRACTORS

9.1 All contracts for the carrying out of any works or the purchase of services on behalf of the Board or for the supply of any item or utilities to the Board will be recorded by the officer concerned, and such book shall show the amount of each contract, and any payments made to account.

10 ALTERATIONS TO SPECIFICATIONS

10.1 The specification of any works or services under contract and approved by the Board shall not be altered to any substantial extent without the consent of the Board except in cases of urgency or where the nature of the services or works is such as to require deviation from the specification from time to time, but any such instance shall be reported to the Board.

11 DETERMINATION OF CONTRACTS AND PLACING OF NEW CONTRACTS

11.1 If for any reason whatsoever the employment of any Contractor or supplier has been terminated, such Contractor or supplier shall not receive any new contract from the Joint Board until such new contract has been approved by the Board.

11.2 While at all times observing the requirements of the relevant legislation, the Board shall whenever possible and commercially viable, seek to maximise the benefits to the local economy of using local companies and local labour.

12 DISPOSAL OF SURPLUS PLANT, MATERIALS ETC

- 12.1 All surplus plant, vehicles, tools, equipment, furnishings, materials or commodities valued in excess of £10,000 to be disposed of shall be advertised for sale either by the invitation of sealed offers or by public auction, unless in special circumstances of which the Board shall be the sole judge, it is otherwise decided. The arrangements for the disposal of surplus plant, vehicles, tools, equipment, furnishings, materials or commodities valued at less than £10,000 shall be delegated to the officer concerned.

13 SELECT TENDER LISTS - CONSTRUCTION CONTRACTS

- 13.1 Invitation to tender for construction contracts shall be made to Contractors held on the Select Tender List, managed and controlled by Dundee City Council, unless otherwise approved by the Board.
- 12.2 New Contractors may be added to the list subject to the normal assessment by the appropriate officers.

14 ENGAGEMENT OF CONSULTANTS

- 14.1 It shall be a condition of the engagement of the services of any private, professional practitioner (not being an officer of the Board) who is to be responsible to the Board for a contract for the execution of works that, in relation to that contract, they shall:-
- (i) at any time during the carrying out of the contract, produce on request, to the appropriate officer all records maintained in relation to the contract; and
 - (ii) on completion of the contract, transmit all such records to the appropriate officer.

15 ENGAGEMENT OF DUNDEE CITY COUNCIL STAFF FOR THE PROVISION OF PROFESSIONAL SERVICES

- 15.1 Dundee City Council shall supply various professional services to the Board, including:-

- Engineering Services;
- Surveying and Architectural Services;
- Legal Services;
- Insurance Services;
- Land and Estates Services;
- Information and Communication Technology;
- Communications;
- Human Resource Services; and
- Financial Services.

Service Level Agreements shall be drawn up for such individual service provided by the Council to be renewed every three years.

16 OTHER PROFESSIONAL FEES

- 16.1 Professional fees paid to consultants in conjunction with major repairs to the Bridge shall be the subject of these tendering procedures unless the Bridge Manager or Engineer in any particular case because of special circumstances, decides that would not be justified or appropriate in that particular case. The reasons for not following these procedures in any case shall be recorded in the Board's Tender Register.

17 MAINTENANCE CONTRACTS

- 17.1 The total value of contracts inclusive of any separate maintenance contract costs should be used to calculate the financial thresholds contained herein.
- 17.2 When appropriate, maintenance contracts should be considered in conjunction with the procurement of the associated assets and viewed in light of the objectives and underlying spirit of these Regulations.

18 TIE-INS / NEGOTIATED PRICES

- 18.1 In all cases where there is a “tie-in” to a supplier, or if a project is being completed in phases and negotiated prices are being obtained, the fact of this and the reasons therefor shall be recorded by the appropriate officer in the Board’s Tender Register along with the Clerk’s reason for disapplying the requirements for Tenders, where applicable.

19 UTILITIES

- 19.1 The nature of the Board’s functions and the need for reliable services from the suppliers of utilities means that the normal tendering procedures contained herein do not apply. However, there shall be a review of prices every two years.

20 REPEAT ORDERS

- 20.1 Where items are subject to repeat orders bi-annual reviews of prices shall be carried out.

5th March, 2018



Tay Road Bridge

TAY ROAD BRIDGE JOINT BOARD

Financial Regulations

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TAY ROAD BRIDGE JOINT BOARD

FINANCIAL REGULATIONS

March 2018

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FOREWORD

Tay Road Bridge Joint Board (the Board) has a commitment to demonstrate effective stewardship of public money and reassurance through transparent accounting practices and robust financial controls. The Financial Regulations form an integral part of the financial stewardship and corporate governance of the Board.

The main objectives of these Financial Regulations are to provide a formal document of the framework within which the Financial Administration of the Board is to be conducted and to outline the areas where financial controls should be operated. Balanced against these objectives, it is recognised that the Financial Regulations must be relevant to the needs of users and provide practical guidance.

The Financial Regulations have been written with the above in mind and are intended to provide information and guidance on the key areas of financial control which will assist both Board members and the Tay Road Bridge Joint Board staff and officials in carrying out their duties.

A brief summary of and hyperlinks to the associated codes, procedure manuals and documents is included at the end of this document.

1 INTRODUCTION

- 1.1 The Treasurer is appointed under Paragraph 5 of the Schedule to the Tay Road Bridge Order Confirmation Act 1991 and shall be responsible for the financial affairs of the Board.
- 1.2 The Treasurer shall determine the system of accounting control and form of accounts and supporting records and ensure that the accounts and records are kept up to date.
- 1.3 The Treasurer shall report to the Board with respect to the level of financial resources proposed to be utilised in each financial year by the Board and shall keep it informed as to the detailed administration and application of such resources.
- 1.4 The Treasurer shall be entitled to report upon financial implications of any matter coming before the Board. To allow the Treasurer to fulfill their obligation, the Bridge Manager, Clerk, Engineer and any other staff of the Board, will consult with the Treasurer on all matters with a potential financial implication which are likely to result in a report to the Board.
- 1.5 The Board shall at all times endeavour to secure the best value for the money it spends and encourage the use of the best management techniques.
- 1.6 The Board, the Bridge Board Officers and the Bridge Staff shall observe the Board's Financial Regulations in relation to expenditure, income, assets, etc. falling within their sphere of responsibility. Each member of the Board and every member of staff of the Bridge shall have a responsibility to bring immediately to the notice of the Treasurer any suspected irregularity in regard to cash, stores, assets, other property or contract of the Board or any other related matter concerning the contravention of the Board's Financial Regulations.
- 1.7 The Financial Regulations may be altered or revoked by the Board at any ordinary meeting provided such proposals are supported by a majority of the Board present and voting.
- 1.8 Although the Bridge Manager, Engineer and Treasurer are ultimately responsible for ensuring that their duties laid down in the Financial Regulations are fulfilled, in practice, it is acknowledged that some of the duties will be delegated to be undertaken by members of their respective staff within Dundee City Council and the Bridge Board.
- 1.9 The Treasurer is responsible for ensuring that financial systems exist to ensure proper financial control is exercised. The Treasurer is also responsible for ensuring that financial management systems exist to enable other Bridge Board officers to make informed financial decisions, and take corrective action to deal with under or overspending, in order to achieve value for money and best value.

2 REVENUE BUDGET

- 2.1 The detailed form of the Revenue Budget shall be determined by the Treasurer in accordance with the general directions of the Board.
- 2.2 The Bridge Manager shall prepare a three yearly Revenue Budget of income and expenditure and shall provide the Treasurer with all necessary information regarding requirements on a timeous basis.
- 2.3 Decisions relating to the Revenue Budget shall be taken by the Board. The Treasurer shall submit the draft Revenue Budget to the Board for detailed

consideration in light of any relevant decisions of the Board.

- 2.4 All reports which have revenue expenditure implications must be discussed with the Treasurer prior to submission to the Board. Any observations on such reports by the Treasurer shall be incorporated into the report.

3 CAPITAL BUDGET

- 3.1 The detailed form of the Capital Budget shall be determined by the Treasurer in accordance with the general directions of the Board.
- 3.2 The Bridge Manager and the Engineer shall jointly prepare long-term Capital Plans and a medium-term three yearly Capital Budget of expenditure and shall provide the Treasurer with all necessary information regarding requirements on a timeous basis. This will include information on how the Capital Budget will be financed from either:-
- Grant funding;
 - Borrowing;
 - Capital receipts; or
 - Combination of any of the above.
- 3.3 The Treasurer shall submit the draft medium-term Capital Budget to the Board which will detail the Bridge Board's proposed capital programme and how it is to be financed.
- 3.4 The Bridge Manager and the Engineer shall not incur Capital expenditure which has not been included in the Capital Budget, without prior approval from the Treasurer. All reports seeking approval for capital expenditure must be discussed with the Treasurer prior to submission to the Board.
- 3.5 No tender will be invited for an individual project estimated to cost over £50,000 unless and until the project has been subject to a report to the Board. The report will include a financial appraisal of all additional revenue and capital costs and any resultant savings.
- 3.6 No capital expenditure shall be incurred until any consents required by statute or by statutory orders or instruments have been obtained or regulations prescribed by the Scottish Government.
- 3.7 The Bridge Manager and the Engineer are authorised, in emergency situations, subject to advising the Chairperson and Vice Chair, consulting with the Treasurer and Engineer and reporting to the Board as soon as possible thereafter, to order works in relation to the operation and maintenance of the bridge up to the value of £50,000.

4 EXPENDITURE MONITORING

- 4.1 The primary responsibility for detailed monitoring and control of the Board's revenue and capital expenditure lies with the Bridge Manager.
- 4.2 Revenue and Capital expenditure shall be restricted to that included in the appropriate Budget, unless proposals for additional expenditure have been approved by the Board.
- 4.3 The Treasurer shall furnish the Bridge Manager and the Engineer with periodical statements of income, expenditure and commitments under each approved budget head and such other relevant information as they require. It will however, be the

responsibility of the Bridge Manager to ensure that they have all the relevant financial information to control the actual expenditure and income against the relevant budget.

- 4.4 The Treasurer has a responsibility to ensure that revenue and capital monitoring by the Bridge Manager and Engineer is carried out and that relevant financial information is provided in a format and within a timetable suitable to allow such monitoring.
- 4.5 The Treasurer shall report periodically to the Board on its actual and projected revenue and capital expenditure and income for each financial year, vis-à-vis projected outturns.

5 VIREMENT

- 5.1 Virement may be employed as a means of funding desirable or essential expenditure through identified budget underspendings. Virements may only be applied in respect of material values and subject to the agreement of the Treasurer. It should be noted, however, that no virement proposals should be used to finance a change to existing Board policy without the agreement of the Board. Virement proposals should not add to the permanent staffing establishment of the Bridge Board without the agreement of the Board. No Revenue Budget virement proposals may be made for Capital Funded from Current Revenue (CFCR) or Capital Budget (subject to paragraph 4.2).
- 5.2 The Bridge Manager may vire revenue and capital funds below £10,000 without seeking the prior approval of the Board, but after consulting with the Treasurer. The effect of any such virements will be reflected in the Monitoring report to the following Board meeting.
- 5.3 Virements above £10,000 must be approved by the Board.
- 5.4 All virement proposals should be notified to the Treasurer, who will monitor the overall use of virement and its effect on Budget performance.
- 5.5 The Bridge Manager shall consider the implications on future years' budgets when proposing to vire funds to finance expenditure which have ongoing revenue implications.

6 REVENUE FINANCING

- 6.1 Under Section 70 of the Transport (Scotland) Act 2001, Scottish Ministers offer annual Grant-in-Aid in order to fund and support delivery of the Bridge Board's core operating costs and additional revenue expenditure programme. The Treasurer shall ensure that relevant financial information is provided in a format and within a timetable suitable to inform Ministers' decisions.

7 CAPITAL FINANCING

- 7.1 Under Section 70 of the Transport (Scotland) Act 2001, Scottish Ministers offer annual Grant-in-Aid in order to fund and support delivery of the Bridge Board's capital programme. The Treasurer shall ensure that relevant financial information is provided in a format and within a timetable suitable to inform Ministers' decisions. The Treasurer shall submit to Transport Scotland information relating to Capital projects explaining:
- the purpose of and reasons for the timing of individual projects.
 - the effects and risks of not receiving the funding for specific projects.

- the minimum funding that is required to fulfill the statutory duty of ensuring the bridge is operated safely, effectively, and cost efficiently.
- the outcomes that will be achieved as a result of the specific capital spend.
- the potential to re-profile expenditure over a longer period or defer some projects.

7.2 If necessary, the Treasurer will also borrow sufficient funds to meet the approved capital expenditure, and will ensure that the amounts borrowed are written off over the useful life of the assets. The Treasurer will maintain, for audit purposes, appropriate records showing the amount borrowed and the amount repaid each financial year.

7.3 The Code of Practice on Local Authority Accounting in Great Britain requires the Board to adopt a system of accounting for capital assets. The arrangements will be based upon generally accepted accounting practice and practicality.

8 ACCOUNTING

8.1 Under Section 12 of the Local Government in Scotland Act 2003, the Board has a statutory duty to observe proper accounting practice. All accounting procedures and records of the Bridge Board shall be determined by the Treasurer and all accounts and accounting records of the Board shall be compiled by the Treasurer or under their direction.

8.2 The following principles should be observed in the allocation of accounting duties:-

- a Duties of providing information regarding sums due to or from the Board and of calculating, checking and recording these sums, shall be separated as completely as possible from the duty of collecting or disbursing them.
- b Officers charged with the duties of examining and checking the accounts of cash transactions shall not themselves be engaged in any of these transactions.

8.3 The Board is required to prepare Annual Accounts by the Local Authority Accounts (Scotland) Regulations 2014. The Treasurer shall be responsible for the compilation of an abstract of accounts in accordance with the requirements of the CIPFA/LAA(S)AC Code of Practice on Local Authority Accounting in Great Britain. The Treasurer shall submit to the Board and to the Controller of Audit, not later than the 30 June of each year, copies of an Abstract of Accounts for the previous financial year. The audited copy of the abstract, together with the audit report, shall be laid before a meeting of the Board not later than three months after receipt of the audit certificate.

9 INTERNAL AUDIT

9.1 Internal Audit is an assurance function that provides an independent and objective opinion to the organisation on the control environment by evaluating its effectiveness in achieving the organisation's objectives. The control environment comprises the systems of governance, risk management and internal control. The remit of the service is to objectively examine, evaluate and report on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of resources throughout the Board's activities. The continuous internal audit under the independent control and direction of the Treasurer shall be arranged to carry out an examination of accounting and financial operations of the Board.

- 9.2 The existence of Internal Audit does not diminish the responsibility of management to establish the extent of internal control in the Bridge Board's systems and management should not depend on Internal Audit as a substitute for effective controls.
- 9.3 Given that the scope of Internal Audit work covers the Board's entire control environment, Internal Audit is required to have unrestricted access to all records, assets, personnel and premises and the authority to obtain such information and explanations it considers necessary to discharge its responsibilities.
- 9.4 The primary purpose of Internal Audit reporting is to communicate to management and Board Members information that provides an independent and objective opinion on the control environment and risk exposure and to prompt management to implement the agreed actions. The key stages within the reporting cycle are summarised below:-
- All draft Internal Audit reports shall be submitted to the Bridge Manager in order to provide formal management responses to points arising. A copy of the draft report will also be circulated for information to the Treasurer and any other party as deemed appropriate.
 - All finalised Internal Audit reports which incorporate the management response to the points arising will be issued to the Bridge Manager who has responsibility for ensuring the action plan is implemented within the agreed time frame. A copy of the finalised report will also be issued for information to the Treasurer, the Board's External Auditor and any other relevant party.
 - All reports from either the Internal Auditor or External Auditor shall be submitted to the Bridge Board for its consideration.
- 9.5 The Treasurer or any member of their staff shall have access at all times to the books, accounts, invoices and other documents and records relating to the income and expenditure of the Board and shall be entitled to call for such explanations and background reports as deemed necessary. This level of access will also be made available to the Board's Internal Audit provider.
- 9.6 The Board's Fraud Guidelines detail the approach and procedures in relation to the investigation of fraudulent activities. A summary of the key points within the Fraud Guidelines are provided below:-
- Managing the risk of fraud, corruption and bribery is the responsibility of management. It is therefore a management responsibility to maintain the internal control system and to ensure that the Board's resources are properly applied in a manner and on the activities intended. This includes the responsibility for the prevention and detection of fraud.
 - There is a requirement for management and employees to report all cases of suspected fraud, corruption and bribery to Internal Audit, who has a duty to record, monitor and formally report on such matters to the Board's External Auditor.
 - As the nature and complexity of fraudulent activities varies considerably, the approach to an investigation will be decided on a case by case basis. The Bridge Manager, Treasurer, Clerk to the Board, Human Resources and the police may be consulted, as deemed appropriate, as to the approach to be adopted.

- It is the responsibility of the Bridge Manager to ensure that the Treasurer and Human Resources are advised of any irregularities.
- It is the responsibility of Internal Audit to advise the Bridge Manager and the Treasurer of any suspected irregularities and provide updates during the investigation as deemed appropriate.

10 **BANKING ARRANGEMENTS AND CONTROL OF FINANCIAL TRANSACTIONS**

- 10.1 All arrangements with the Board's bankers shall be made by the Treasurer who shall operate such banking accounts as the Treasurer may consider necessary. The daily management and operation of accounts shall be the responsibility of the Treasurer.
- 10.2 The Treasurer shall be responsible for arranging any payments through the Bankers Automated Clearing System (BACS) and shall ensure that proper security control procedures are affected and reviewed.
- 10.3 Cheques on the Board's banking accounts shall be of the facsimile signature of the Treasurer or other authorised signatories approved by the Treasurer.
- 10.4 All cheques shall be ordered only on the authority of the Treasurer who shall make proper arrangements for their safe custody.

11 **ORDERS FOR WORKS, GOODS AND SERVICES**

- 11.1 The Bridge Manager shall be responsible for all orders issued by the Bridge Board and for ensuring that the cost is allocated to an appropriate budget head and covered within the approved estimates.
- 11.2 Official orders shall be in a form approved by the Treasurer. Orders shall be approved only by officers authorised by the Bridge Manager. Electronically submitted orders shall be issued only by officers authorised by the Bridge Manager. The Bridge Manager shall be responsible for any official orders issued. The number of officers so authorised shall be determined, in agreement, with the Treasurer. A register of authorised signatories should be maintained by the Bridge Manager.
- 11.3 Official orders shall be issued for all work, goods or services to be supplied to the Bridge Board except for supplies of public utility services, for periodical payments such as rent and rates, for petty cash purposes or such other exceptions as the Treasurer may approve.
- 11.4 The procedures for obtaining competitive tenders and Board approvals for all supplies and works as detailed in the Board's Tendering Procedures should be followed at all times.
- 11.5 The procedures for managing Contracts and other agreements as detailed in the Board's Contract Management Procedures should be followed at all times.
- 11.6 Guidance issued by the Treasurer under Efficient Government on how Board Officers order and procure goods and services including e-procurement must be adhered to.
- 11.7 Orders and payments by credit card shall be processed in accordance with procedures issued by the Treasurer.

12 PAYMENT OF ACCOUNTS

- 12.1 The Bridge Manager is responsible for ensuring satisfactory systems are in place for the examination, verification and certification of invoices and similarly for any other payment vouchers, documents or accounts arising from sources within their service.
- 12.2 Where possible, arrangements should be made by the Bridge Manager for the separation of the authorisation of orders as distinct from goods received notes or any other process which involves the certification of invoices. Variations to these arrangements are subject to the approval of the Treasurer. Each goods received note or electronic version should be approved by the appropriate receiving officer and should be authorised by the appropriate authorised signatory. The authorised signatory shall always be different from the receiving officer.
- 12.3 Before certifying invoices, payment vouchers, goods received notes, documents or accounts the certifying officer shall satisfy himself/herself with regard to:-
- a the receipt of goods being in accordance with the order.
 - b the correctness of prices, discounts and arithmetic.
 - c non-duplication of payment.
 - d expenditure being within the Budget Estimates.
 - e allocation to the appropriate expenditure head.
 - f appropriate entries having been made in inventories, stock records etc as required.
 - g work having been carried out to a satisfactory level.
- 12.4 The payment of all certified invoices, etc. shall be made by the Treasurer, under arrangements approved and controlled by them.
- 12.5 Payment should not be made on duplicate invoices, statements or photocopy invoices unless the Bridge Manager, in consultation with the Treasurer, certifies in writing that the amount in question has not been previously paid.
- 12.6 The Bridge Manager shall, as soon as possible after 31 March, and not later than a date intimated by the Treasurer in each financial year, notify the Treasurer of all outstanding expenditure relating to the previous financial year.

13 PAYROLL ADMINISTRATION

- 13.1 The payment of all salaries, wages, pensions, compensation and other emoluments to all employees or former employees of the Board shall be made by the Treasurer or under arrangements approved and controlled by them.
- 13.2 The Bridge Manager shall ensure records are kept of all matters affecting the payment for such emoluments and in particular:-
- a appointments, promotions, resignations, dismissals, suspensions, secondments and transfers.
 - b absences from duty for sickness, holidays or other reasons.
 - c changes in remuneration, other than normal increments and pay awards and agreements of general application.
 - d information necessary to maintain records of service for pension, income tax, national insurance, etc.
- 13.3 All time records or other pay documents shall be in a form prescribed or approved

by the Bridge Manager. A record of the names of officers authorised to sign such records should be maintained, together with specimen signatures and shall be amended on the occasion of any change.

- 13.4 The Treasurer will, through the payroll system, provide such management information as they or the Bridge Manager decide is necessary for the achievement of best value.

14 INCOME

- 14.1 It shall be the duty of the Treasurer to make adequate financial and accounting arrangements to ensure the proper recording of all monies due to the Board and for the proper collection, custody, control and banking of all cash for the Bridge.
- 14.2 Invoices shall be raised at the time of the provision of goods or services or as soon as possible thereafter. Particulars of all charges to be made for work done or services rendered or for goods supplied by the Board and of all amounts due to the Board shall be promptly notified to the Treasurer and all accounts due to the Board shall be recorded by or under arrangements approved by the Treasurer.
- 14.3 All receipts, forms, books, tickets and other such items used to record financial and related transactions shall be in a form approved by the Treasurer who shall satisfy themselves as to the arrangements for ordering, supply and control. It will be a requirement that all such records, forms, etc. aforementioned shall be retained by the board for a period stipulated by the Treasurer.
- 14.4 All monies received on behalf of the Board shall be deposited promptly with the Treasurer or the Board's bankers in accordance with the arrangements made by the Treasurer. No deduction may be made from such money except to the extent that the Treasurer may specifically authorise.
- 14.5 Personal cheques shall not be cashed out of money held on behalf of the Board, nor shall personal cheques be substituted for cash collected on behalf of the Board.
- 14.6 All transfers of money from one member of staff to another will be evidenced in the records of the Board by the signature of the receiving officer.

15 INSURANCE & RISK MANAGEMENT

- 15.1 The Bridge Manager, in conjunction with the Treasurer, will ensure that the risks faced by the Board are identified and quantified and that effective measures are taken to reduce, eliminate or insure against them.
- 15.2 The Treasurer, shall effect insurance cover and negotiate all claims as necessary.
- 15.3 The Bridge Manager is responsible for ensuring that there are adequate systems for the:-
- a prompt notification to the Treasurer of potential liabilities, property or vehicles which require to be insured or affect existing insurance arrangements.
 - b prompt notification to the Treasurer of all incidents of loss, damage or injury which may give rise to a claim by or against the Board.
 - c prompt notification to the Treasurer of all disposals of insured assets.
- 15.4 All relevant officers or employees shall be included under the Board's Fidelity Guarantee Insurance as determined by the Bridge Manager in consultation with the

Treasurer.

- 15.5 The Treasurer, in conjunction with the Bridge Manager, shall annually or as necessary review all insurances and report to the Board accordingly.
- 15.6 The Bridge Manager is responsible for ensuring that there is a Strategic Risk Management Plan and Strategic Risk Register in place which demonstrates the Board's approach to managing strategic risk and that this is reviewed and reported to the Board annually or at other appropriate times e.g. in light of major organisational or legislative changes.
- 15.7 The Bridge Manager is responsible for ensuring that there is a Business Continuity Plan in place which demonstrates the Board's approach to managing operational risk and that this is reviewed and reported to the Board annually or at other appropriate times e.g. in light of major organisational or legislative changes.

16 STORES AND INVENTORIES

- 16.1 The safe custody of stores and equipment shall be the responsibility of the Bridge Manager who will be required to make a return of all stocks and stores to the Treasurer at the end of each financial year or as requested.
- 16.2 The Bridge Manager shall ensure that asset inventories are maintained and updated timeously with additions and disposals, and shall be submitted to the Treasurer when requested.
- 16.3 The Bridge Manager shall be responsible for maintaining an efficient system of stores accounting including stock control. Stores accounting systems must be approved by the Treasurer. Any alterations to such systems shall be submitted to the Treasurer for approval.
- 16.4 Stock reconciliation will be carried out on a continuous basis by the Bridge Board staff, and a full stock take done at the request of the Treasurer.
- 16.5 The Board's stores and inventories shall not be removed otherwise than in accordance with the ordinary course of the Board's business or used otherwise than for the Board's purposes except in accordance with specific formal directions issued by the Bridge Manager.
- 16.6 Stores and inventories shall not be carried in excess of reasonable requirements.
- 16.7 No adjustment in respect of stores and inventories shall be made to write off deficiencies or bring surpluses into account unless authorised by the Treasurer.
- 16.8 All surplus plant, vehicles, equipment, tools, furnishings, materials, or commodities in excess of £1,000 in value to be disposed of by the Board shall be advertised for sale either by the invitation of sale offers or by public auction unless in special circumstances of which the Board shall be the sole judge it is otherwise decided.

17 SECURITY

- 17.1 The Bridge Manager is responsible for maintaining proper security at all times for all buildings, stock, stores, furniture, equipment, cash, records etc. under their control. The Bridge Manager shall consult with the Treasurer in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.

- 17.2 Maximum limits for cash holding shall be agreed with the Treasurer and shall not be exceeded without their express permission.
- 17.3 Keys to safes and similar containers are the responsibility of the key holder who shall make suitable arrangements for the security at all times. The loss of any such keys must be reported to the Bridge Manager immediately. For insurance purposes, keys should be removed from the premises overnight.
- 17.4 The Bridge Manager shall be responsible for ensuring proper security and confidentiality on information held in computer installations and in the use to which such information may be put. The Clerk shall make such arrangements as may be required to ensure confidentiality of information under the terms of the Data Protection Act.

18 IMPREST ACCOUNTS

- 18.1 The Treasurer shall provide appropriate imprest advances and determine accounting periods in connection with the payment of expenses and petty outlays chargeable to the Board.
- 18.2 Payments from imprest accounts shall only be made for minor items of expenditure and shall be supported by VAT receipts. The maximum limit for any one payment will be as determined by the Treasurer.
- 18.3 The Bridge Manager shall ensure adequate arrangements are in place for the security and correct operation of imprest accounts and shall, upon request, provide the Treasurer with a certificate of imprest held.
- 18.4 The recipient of any advance of petty cash or imprest shall account for this money to the Treasurer when required and shall repay the money on leaving the Board's employment or when required by the Treasurer.

19 STAFF TRAVELLING, SUBSISTENCE AND FINANCIAL LOSS ALLOWANCES

- 19.1 The Bridge Manager shall establish arrangements to ensure the proper timeous payments of claims for travelling and subsistence allowances necessarily incurred in the carrying out of duties on behalf of the Board.
- 19.2 All claims for payments of car allowances, subsistence allowances, travelling and incidental expenses shall be submitted to the Bridge Manager, duly certified on an approved form to them at such regular intervals as are agreed. A record of the names of officers authorised to sign such records should be maintained, together with specimen signatures and shall be amended on the occasion of any change. The number of officers so authorised shall be determined in agreement with the Treasurer.
- 19.3 The certification by or on behalf of the Bridge Manager shall be taken to mean that the certifying officer is satisfied that the journeys were properly authorised, the expense properly and necessarily incurred and that the allowances are properly payable to the Board.
- 19.4 Employee's claims submitted more than two months after the expenses were incurred will not be paid unless the Bridge Manager is satisfied that a legitimate reason for the delay is provided.

20 OFFER OF GIFTS, GRATUITIES AND HOSPITALITY

- 20.1 Members and employees should comply with the provisions of their respective Codes of Conduct when offered gifts, gratuities and hospitality.
- 20.2 Members and employees should only accept gifts or hospitalities where the acceptance of such is at a level and amount which is deemed to be reasonable. In the event that doubt should exist over the appropriateness of any gift, hospitality, fee or commission, they should seek advice from the Clerk to the Board.
- 20.3 Significant gifts (which for indicative purposes should be considered to be gifts of a value of more than £50) should be recorded in the register kept for that purpose by the Clerk to the Board.
- 20.4 Excessive hospitality from businesses or organisations (irrespective of whether the Board does or does not do business with them), shall be viewed as unacceptable and leave the member, officer or employee open to disciplinary action.
- 20.5 No persons employed by the Board shall be entitled to retain any fee, commission or other payment collected or received under colour of his or her office of employment except with the consent of the Clerk and Treasurer. Any employee who receives a fee, commission or other payment from a party who is or may expect to be under contract to the Board for the provision of any works goods or services, shall be liable to summary dismissal.

21 MEMBERS' ALLOWANCES AND EXPENSES

- 21.1 The Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 set out the remuneration arrangements for Councillors. The Regulations make specific arrangements in respect of the Chair and Vice-Chair of Joint Boards.
- 21.2 Payment to Members in respect of expenses incurred in respect of duties undertaken on behalf of the Board shall be met by the Council to which that Board Member belongs.

22 TREASURY MANAGEMENT

- 22.1 The Treasurer shall establish the arrangements for Treasury Management and shall observe the guidance laid down in the CIPFA Treasury Management Code of Practice.

23 PENSION FUND

- 23.1 Tay Road Bridge Joint Board is a scheduled body of the Tayside Pension Fund. All employees are entitled to join and contribute to the Fund which is administered by Dundee City Council.

24 RESERVES AND BALANCES

- 24.1 The Treasurer shall ensure all reserves are operated in accordance with the guidance laid down in CIPFA Guidance on Local Authority Reserves and Balances. The Treasurer shall also ensure that any specific reserves are operated in accordance with the relevant legislation and for the specific intended purpose.

- 24.2 Any new expenditure proposals that require the use of any of the Board's reserves shall be subject to the prior approval of the Board and shall be clearly identified in the Financial Implications section of the specific Board report.
- 24.3 In the Annual Revenue Budget report that is considered by the Board, the Treasurer shall include:-
- a note highlighting the estimated opening and closing General Reserve balances for the financial year ahead.
 - 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.
 - a note reporting on the annual review of any earmarked reserves.
- 24.4 The Treasurer shall ensure that the position on the General Reserve shall be subject to continuous monitoring by the Treasurer and shall be included in the quarterly Revenue Monitoring reports to the Board.
- 24.5 The Treasurer shall include a statement showing the movement's in the Board's reserves in the Annual Statement of Accounts.

25 REVISION OF FINANCIAL REGULATIONS

- 25.1 The foregoing Financial Regulations may be altered or revoked by the Board, if the motion for alteration or revocation is supported by a majority of the board members present and voting.
- 25.2 The Financial Regulations should be reviewed regularly and updated as appropriate to reflect major changes in legislation or working practices.

APPENDIX

ASSOCIATED CODES, PROCEDURE MANUALS AND DOCUMENTS

All policies and publications in respect of Tay Road Bridge Joint Board can be found on the Board Documents page on the Board's website: <http://www.tayroadbridge.co.uk/board-business/board-documents>

The following is a list of codes of practice, procedure manuals and other documents that form an integral part of the Financial Regulations.

Standing Orders

This document supports the Financial Regulations.

Scheme of Delegated Powers

The Clerk is responsible for maintenance of this document.

Tender Procedures

The Clerk is responsible for maintenance of this document.

Fraud Guidelines

This document, produced by the Treasurer, sets out the Board's policy on the prevention, detection and investigation of fraud, bribery and corruption.

The Board recognises its responsibilities under the Bribery Act 2010. The Board is an employer and a provider or procurer of works, goods and services, and as such it will not tolerate any contravention of the Act. The Board will not employ individuals, nor conduct business with any individual or third party which does not abide by the terms of the Act.

Strategic Risk Management

The Board has a developed Risk Management Policy. This states that "Tay Road Bridge Joint Board is dedicated 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 Board
- Maintain effective stewardship of public funds
- Promote a favourable corporate image"

The main priorities within this policy are the identification, evaluation and control of risks which threaten the Board's ability to deliver services to the public. The Board has a high level Business Continuity Plan which sets out the arrangements by which the Board aims to continue to deliver its critical services in the event of an emergency event. Critical services are identified through a process of identification and analysis contained within risk registers.

Resources aimed at improving internal control within the Board are allocated according to priorities determined by the Annual Audit Plan, reflecting the changing risks and priorities of the Board.

The Board's Annual Accounts now include a corporate governance statement.

The Risk Management Policy and Strategy contain the procedures to be adopted to ensure risk is properly identified and appropriate mitigating control actions are put into place.

Corporate Governance

Includes the Annual Governance Statement and the Local Code of Corporate Governance.

Tay Road Bridge Joint Board strives to meet the highest standards of corporate governance to help ensure that it meets its objectives. The Board is determined to ensure that it delivers the best possible services to bridge users.

The Board is committed to effective decision-making that is transparent and open to genuine scrutiny. It therefore provides on its website minutes and reports from Board meetings as well as policy and procedure documents.

Definition

Corporate governance is the system by which the Board directs and controls its functions and relates to bridge users and the community. A Corporate Governance Assurance Statement is included in the Board's Annual Report and Accounts each year. The Bridge members, officers and employees shall ensure that the Board has sound Corporate Governance arrangements in place. The Board officers provide a return each year setting out adherence to these requirements.

The Code

The Local Code of Corporate Governance for the Council consists of seven main elements:-

- Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.
- Ensuring openness and comprehensive stakeholder engagement.
- Defining outcomes in terms of sustainable economic, social and environmental benefits.
- Determining the interventions necessary to optimise the achievement of the intended outcomes.
- Developing the entity's capacity, including the capability of its leadership and the individuals within it.
- Managing risks and performance through robust internal control and strong public financial management.
- Implementing good practices in transparency, reporting and audit to deliver effective accountability.

Members Code of Conduct

Though not specifically finance, the Board expects all Members to adhere to the relevant codes of conduct.

Information Security

The Board has an Information and Communication Technology Security and Safe Use Policy. The aim is to ensure that everyone is aware that the information we use as part of our day-to-day work should be protected, held securely and handled with care.

The Board has the following policy and procedures in place:

- Data Protection Policy
- Freedom of Information Policy
- CCTV Procedures
- Communications Strategy.

Asset Management Plan and Asset Management Lifecycle Plan

These documents sets out the procedures and programmes by which the Board intends to prioritise maintenance and manage its assets. They highlight that there is a structured approach to the inspection and maintenance regime.

Complaints Procedure

The Board is committed to providing a high quality customer service and has published a Complaints Procedure in order to help improve the Board's service procedures.

Annual Accounts

The Board prepares annual accounts in accordance with CIPFA's Code of Practice on Local Authority Accounting in the UK. These are reported to the Joint Board.

Confirmation Acts

The Board was established by the Tay Road Bridge Order Confirmation Act 1962 to construct and maintain the Tay Road Bridge. This Order was superseded by the Tay Road Bridge Order Confirmation Act 1991 ("the 1991 Act"). The Board's business model has been set up to meet the requirements of the 1991 Act.

The Acts of Parliament provide for the establishment and constitution of the Joint Board, the appointment of officers, provisions relating to authorised works to maintain, repair and improve the bridge and its surrounds, establishing financial requirements and duties, conveying to the Board the power to make byelaws, provisions as to meetings and proceedings, etc.